

New York State Department of Civil Service
DIVISION OF CLASSIFICATION & COMPENSATION

Classification Standard

Occ. Code 6628100

Revenue Crimes Specialist 1, Grade 18	6628100
Revenue Crimes Specialist 2, Grade 23	6628200
Revenue Crimes Specialist 3, Grade 25	6628300
Revenue Crimes Specialist 4, Grade 27	6628400

Brief Description of Class Series

Revenue Crimes Specialists independently plan and conduct civil regulatory enforcement of excise taxes, and investigate criminal violations of tax and related penal laws. They work with forensic auditors and investigative attorneys to develop tax cases for criminal prosecution; and testify in criminal proceedings and serve as experts for prosecutors during trial proceedings.

Revenue Crimes Specialists are in the non-competitive jurisdictional class, possess peace officer status, but with additional police powers to sign and execute both arrest and search warrants, and are found only at the Department of Taxation and Finance.

Distinguishing Characteristics

Revenue Crimes Specialist 1: full-performance level; plans and conducts investigations and develops evidence to establish criminal tax offenses.

Revenue Crimes Specialist 2: first supervisory level; directs the activities of Revenue Crimes Specialists 1 and/or support staff; or may be assigned as a non-supervising investigative specialist to cases requiring specialized skills, techniques or experience in multiple tax law violations.

Revenue Crimes Specialist 3: second-level supervisor; oversees Revenue Crimes Specialists 2; serves as primary investigator for the most difficult, broad scale investigations.

Revenue Crimes Specialist 4: regional supervisor; coordinates and directs the activities of multiple investigative teams and coordinates investigative planning and activities for a geographic region; assists in the planning, development, and coordination of investigative activities, resources, and assignments throughout the State.

Illustrative Duties

Revenue Crimes Specialist 1

Develops investigation plans, often together with auditors and investigative attorneys working as part of a team.

- Assesses the potential scope of illegal activities by analyzing and evaluating information from tax audit reports and studies, federal and local law enforcement agencies, and other sources.
- Develops analyses to identify illegal activities of individuals and/or patterns of widespread illegal activity and determines the feasibility of conducting investigations.
- Writes detailed evaluations of the initial indication of criminal intent, potential revenue to be recovered, available courses of action, and tentative recommendations for the disposition of a case or broad-scale investigation.
- Confers with legal staff, audit specialists, and other Department staff to clarify issues, potential risks, and the potential feasibility of various investigative options.
- Designs case plans that specify investigative methodologies, evidence to be collected, and analysis of anticipated legal, investigative and other issues.
- Confers with federal and local law enforcement personnel to coordinate interrelated activities and planned actions.

Conducts investigations and participates in multi-disciplinary and multi-jurisdictional task force investigations.

- Obtains evidence by getting financial and non-financial business records; obtaining and executing search warrants in accordance with the laws of search and seizure; locating and interviewing subjects and third-parties; conducting surveillance, undercover operations, roadblock inspections of carrier vehicles and inspections of retail vendor inventories, and other investigative activities.
- Secures and transports evidence, and prepares all records, logs, and accounts related to seized evidence in accordance with legal standards and requirements.
- Arrests individuals suspected of violating sections of the New York State Tax Law and related provisions of the Penal Law, in accordance with all applicable

law enforcement standards, the Criminal Procedures Law, and other related statutory requirements and standards.

- Prepares investigative reports that document and detail investigative activities and conclusions; provides an account of facts associated with the commission of the crime and establishes the evidence of criminal intent; and identifies each piece of evidence and the method by which it was obtained and secured.

Provides support to prosecutors during trial preparation and court proceedings.

- Clarifies case information and documentation to support trial case preparation.
- Provides factual and expert testimony on investigations, evidence obtained, and other information regarding investigations during grand jury and trial proceedings.

Revenue Crimes Specialist 2

Serves as a specialist in major investigative areas.

- Plans and performs investigations that may involve novel situations; a high level of risk to the Department, such as high dollar value or high-profile cases; intricate taxpayer relationships; or fraudulent schemes involving multiple tax types or industries.
- Applies knowledge of investigative principals and techniques to obtain evidence of tax crimes which can be used in court and administrative proceedings.
- Writes detailed narrative reports of investigative activities and makes appropriate updates to the case management system.
- Issues appropriate forms of legal process, including subpoenas, criminal summonses, and desk appearance tickets.
- Applies for, executes, and supervises the execution of search warrants.

Works with local, State, and federal prosecutors during trial proceedings.

- Participates in pre-trial negotiations between prosecutors and subjects to ensure that the Department and State's interests are represented in any proposed negotiated settlements.
- Negotiates the Department's interests with prosecutors before meetings with subjects and their legal representatives, and resolves conflicting issues based on knowledge of priorities and discussion with supervisor.

- Recommends settlements where precedent may be established.
- Provides additional information on case activities to assist prosecutors in addressing issues which develop during trials, and testifies at trials regarding evidence or case activities as required.

Supervises Revenue Crimes Specialists 1 and/or support staff.

- Coordinates field assignments to ensure maximum use of resources and to avoid duplication of efforts.
- Directs staff in actions to respond to unanticipated developments to maintain their safety and to ensure the progress of the case.
- Reviews and approves case management entries and investigative reports prepared by field staff describing activities and the progress of cases; discusses and implements action plans to resolve problems and/or facilitate investigation outcome.
- Assists staff in preparing testimony to be given before a grand jury, trial court, or Department hearing; trains staff in proper investigative methods, inspection, surveillance, interrogation, and other activities.
- Guides staff on legal technicalities involved in search, seizure, and confiscation of contraband, issuance of summons or arrest of violators, and other actions; reviews and approves tactical plans.
- Updates staff of changes in policies and procedures governing enforcement program activities.
- Conducts and supervises regulatory inspections and associated paperwork.

Revenue Crimes Specialist 3

Supervises and leads the development and conduct of investigations.

- Reviews information and initial source material on potential cases; assigns cases to staff and prioritizes assignments, based on individual expertise and assessment of the scope and nature of the case.
- Reviews analyses, assessments, and tentative case plans and recommendations from staff. Suggests alternative investigative methods and provides other guidance. Reviews and approves tactical plans.

- Supervises and manages team field activities during investigations. Provides direction to staff on responses to unanticipated developments, implements changes in team assignments, and performs other activities to ensure the progress and effectiveness of investigations.
- Reviews reports prepared by field staff regarding activities to ensure that case plans and priorities are met and comply with policies and procedures. Implements corrective actions to resolve problems regarding case developments and staff activities.
- Plans and recommends training for staff.
- Serves as lead investigator for major cases and multi-jurisdictional task force operations. Coordinates and assists in developing plans for interrelated case activities such as surveillance of suspects, and confiscation of contrabands or other evidence with other State, federal, and local law enforcement personnel.
- Provides information on team activities and major issues, and discusses proposed plans and actions for difficult and priority cases.

Personally conducts multifaceted investigations involving innovative strategies that require higher level investigative expertise.

- Reviews and develops assessments and recommendations for case strategies. Confers with Department legal and other staff on potential issues and risks regarding planned strategies.
- Performs investigative activities, including, but not limited to, surveillance operations, undercover activities, execution of search warrants, arrest of suspects, and seizure of records and evidence. Prepares case records, presents testimony, and provides other support during the preparation and conduct of court proceedings.
- Confers with prosecuting attorneys regarding the status of cases referred for criminal prosecution; prepares and maintains court appearance schedules; and appears as an expert witness before grand juries, court trials and departmental hearings.

Revenue Crimes Specialist 4

Coordinates and directs the activities of multiple investigative teams within a geographic region.

- Reviews information on potential new cases to assess the relative scope, difficulty, and priority of the work.

- Assigns cases to teams based on overall workload, and the nature of the initial case information.
- Provides guidance to team supervisors on major case issues, the relative priority among cases, and other overall case direction as required.
- Maintains oversight of team workloads to ensure the effective use of resources. Changes team assignments, revises priorities, and implements other actions to maximize staff effectiveness and to ensure that overall enforcement goals and major strategic operational plans are met.
- Reviews case documentation and interim reports to assess the effectiveness of case progress and identifies and addresses major developments.
- Coordinates major task force plans with representatives of other law enforcement organizations, including designation of staff responsibilities and communication protocols during interrelated investigative activities.
- Reviews and maintains oversight of search warrant drafts and related affidavits to ensure that all legal requirements have been met. Advises staff of deficiencies and provides direction on related statutory requirements.
- Monitors and evaluates office evidence logs and other records to ensure that evidentiary laws and procedural requirements have been met.

Supervises Revenue Crimes Specialists 3.

- Provides guidance on implementing innovative investigative plans and on highly sensitive case issues and developments.
- Assists in identifying and addressing staff training and development needs and obtains necessary training resources.
- Provides direction to staff on changes to policies, procedures, and on new programs and initiatives.

Participates in and directly supervises major task force field operations, or highly sensitive or broad-scale investigations.

Assists the Director in operational planning and oversight.

- Provides narrative and statistical reports, analyses, and other information to assist in identifying and evaluating potential major and new investigative areas.
- Participates in discussions with local law enforcement representatives and others regarding working relationships and procedural agreements.

Coordinates, oversees, and manages operations and administrative matters for a geographic region.

- Discusses and coordinates required audit technical support requirements with management for major investigative plans and cases within the region.
- Maintains and develops working relationships with local, federal, and State prosecutors and law enforcement representatives within the region to ensure that operational plans and priorities are met, and that mutual issues and requirements are addressed.

Develops and oversees plans, procedures, and activities related to designated statewide investigative program operations.

- Researches and evaluates information sources to identify emerging areas of broad scale tax evasion and to assess the potential investigative requirements, issues and resource requirements. Develops related analyses and recommendations and may oversee or participate in subsequent investigative pilot program development activities.
- Recommends new and revised investigative procedures and standards to address changes to statutory requirements or other developments.
- Assists in developing and implementing formal agreements with federal, State, and local law enforcement organizations for information sharing and formal operational relationships.
- Evaluates, develops, manages, and coordinates staff training programs, including peace officer, law enforcement methodologies, and other technical training.
- Oversees program operations related to issuing and maintaining service weapons, equipment, and other resources. Identifies and oversees the implementation of actions to ensure that policies and procedural requirements are met.
- Supervises and coordinates Division-wide activities and resources, such as regulatory enforcement, large-scale criminal investigation operations, digital forensics, and evidence.

Minimum Qualifications

Revenue Crimes Specialist 1

Non-Competitive:

1. a bachelor's degree and completion of a two-year traineeship; or
2. a bachelor's degree and two years of experience conducting investigations of tax crimes, white collar crime, and/or conducting related field investigations of criminal activities which include establishing a chain of evidence; or
3. an associate's degree and four years of experience described above; or
4. six years of experience described above.

Revenue Crimes Specialist 2

Non-Competitive: a bachelor's degree and three years of experience required for a Revenue Crimes Specialist 1; or an associate's degree and five years of experience required for a Revenue Crimes Specialist 1; or seven years of experience required for a Revenue Crimes Specialist 1.

Revenue Crimes Specialist 3

Non-Competitive: a bachelor's degree and four years of experience required for a Revenue Crimes Specialist 1; or an associate's degree and six years of experience required for a Revenue Crimes Specialist 1; or eight years of experience required for a Revenue Crimes Specialist 1. One year of experience must have been in a supervisory capacity.

Revenue Crimes Specialist 4

Non-Competitive: a bachelor's degree and five years of experience required for a Revenue Crimes Specialist 1; or an associate's degree and seven years of experience required for a Revenue Crimes Specialist 1; or nine years of experience required for a Revenue Crimes Specialist 1. Two years of experience must have been in a supervisory capacity.

Additional Requirements: Candidates must meet physical, medical, and psychological standards; possess and maintain a driver's license valid in New York State; and be able to maintain a valid pistol permit to carry a service weapon. Candidates must also be United States citizens, reside in New York State at the time of appointment, and maintain New York State residency during employment, and meet all other requirements related to peace officer status.

Note: Classification Standards illustrate the nature, extent, and scope of duties and responsibilities of the classes they describe. Standards cannot and do not include all the work that might be appropriately performed by a class. The minimum qualifications above are those

required for appointment at the time the Classification Standard was written. Please contact the Division of Staffing Services for current information on minimum requirements for appointment or examination.

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