

Introduction to Tobacco Tax Investigation

Presenter

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Criminal Investigation

Board of Equalization
State of California
Criminal Investigation

Monday Morning



- Introduction
- Overview of course/ case study
- Goals of course
- Conducting criminal investigations
- Introduction to tobacco tax evasion
- Break all participants into groups
- Develop operation plan

Monday Afternoon

- Lecture / Observation and Inspections
- Develop plan for inspection teams
- Lecture / Interview Techniques
- Discuss interview / develop questions
- Develop operation plan



Tuesday Morning

- Prepare for inspections
- Conduct inspections
- Revise operation plans
- Develop questions for interviews

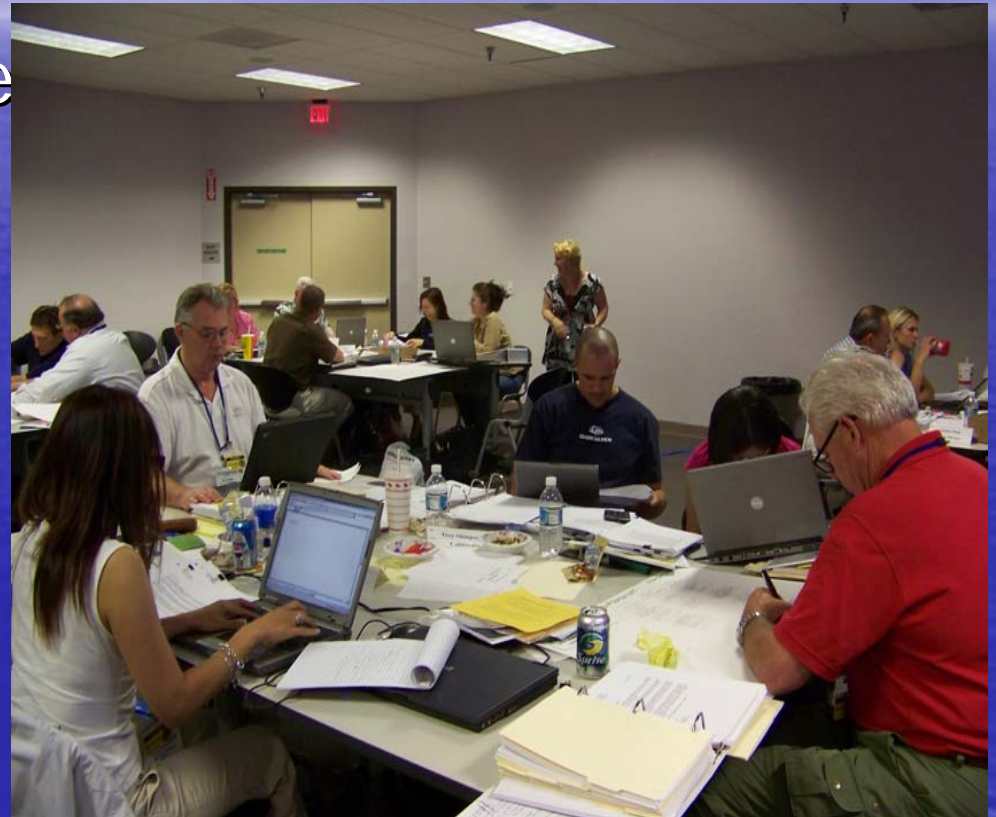


Tuesday Afternoon

- Conduct interviews
- Write interview reports
- Presentation of interview
- Lecture / Rules of Evidence

Wednesday

- Lecture / Surveillance
- Conduct surveillance
- Presentation of surveillance reports
- Lecture / Search Warrants
- Begin writing search warrants in teams



Thursday

- Teams work on search warrants
- Turn in completed warrants
- Teams present warrants to judge
- Evaluations



Class Attendance



- 23 states represented
- Canada
- Washington DC
- US Treasury Department
- Total of 71 Tax Professionals Trained

Help !!



- Instructors Needed
- Host States



Advanced Tobacco Tax Investigation Class

Overview Of Course

- Overview of case
- Discuss search warrant
- Lecture / Chain of Custody
- Receive evidence
- Complete evidence inventory
- Lecture / Continuing The Investigation

Continued

- Lecture / Maintaining and Managing Case Files
- Interview suspect and attorney
- Lecture / Computer Forensics
- Interview customers
- Lecture / Prosecution Packet
- Lecture / Court Room Testimony
- Prepare prosecution packet
- Packets to Prosecuting Attorney



The End

Questions?