



# OFFICE OF CRIMINAL INVESTIGATION MISSION STATEMENT

*"PROTECTING THE REVENUE SINCE 1973"*

The Office of Criminal Investigation (OCI) is the Department's Law Enforcement and Criminal Investigation arm. Its primary mission is to conduct investigations concerning alleged violations of the state tax code and to enforce the statutes and regulations administered by the Department. OCI works closely with other law enforcement and criminal justice agencies; particularly the NJ Attorney General's Office and the 21 County Prosecutors Offices as well as federal, state and local criminal investigators focusing on economic and financial crimes that have tax compliance consequences. OCI also provides homeland security and emergency management support to the Department.

*OCI consists of four units.*

**The Special Investigations Unit (SIU):** consists of sworn special agents who detect, investigate and arrest violators of the Cigarette Tax Act, Motor Fuels Tax Act and the Wholesale Tobacco Products Tax. Contraband smuggling, counterfeiting of tax indicia and goods are priority investigations. Seizure and forfeiture of currency, vehicles and related equipment are tools used to deter violators. Investigators assigned to SIU conduct regulatory enforcement actions at licensed premises. Special Agents are assigned to both State and Federal task force operations including the Joint Terrorism Task Force and the NJSP Regional Operations Intelligence Center.

**The Financial Crimes Unit (FIU):** is staffed by "forensic" auditors who investigate criminal violations involving the numerous taxes administered by the Division with focus on Sales and Use Tax, Gross Income Tax, Corporation Business Tax. Entrusted funds cases receive particular attention. Auditors assigned to FIU receive extensive criminal investigative training to augment their financial skills. Within FIU is the **Special Frauds Activity** that works to identify refund fraud, false filings and other criminal schemes designed to defraud the State. It assists in implementing systems and methods to prevent unlawful refunds in an ever changing environment. It provides direct actionable intelligence related to emerging criminal activities related to Stolen Identity / Refund Fraud matters.

**The Technical Enforcement Unit (TEU):** is composed of skilled Investigators whose primary responsibility is to protect the revenues of the State of New Jersey through criminal prosecution of persistent violators who fail to meet their established obligations to the State. They review internal records of the Division of Taxation related to payments made that are dishonored by financial institutions. These prosecutions are initiated for violators who fail to replace dishonored checks and failed electronic funds transfers in both the Municipal and Superior Courts of the State.

**The Internal Security Unit (ISU):** handles confidential and sensitive matters, including internal investigations regarding professional responsibility, background investigations of prospective employees, and acts of threats, harassment, or intimidation made by persons attempting to impede the functions of the Division. ISU provides training for new employees on confidentiality statutes, rules and policies and bribery awareness issues.