United States
Office of Personnel Management

# Tax Examining Series
# GS-592

**Human Resources Systems Service**
**Office of Classification**
**December 1996, HRCD-2**

**Tax Examining Series**

**GS-0592**

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# SERIES DEFINITION

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This series includes all positions the paramount duties of which are to perform or supervise work in the Internal Revenue Service involving the processing of original tax and information returns, establishing taxpayer account records or changing such records based on later information affecting taxes and refunds; collecting some taxes and/or obtaining tax returns; computing or verifying tax, penalty, and interest; and determining proper tax liability. This work requires knowledge of standardized processing and collection procedures to record tax information and knowledge of applicable portions of tax laws and tax rulings to accept, request proof of, or reject a variety of taxpayer claims, credits and deductions.

This standard supersedes the standard for the Tax Accounting Series, GS-592, which was issued in February 1959.

This classification standard has been developed for positions in the Internal Revenue Service, Department of the Treasury. Positions in other agencies may not be placed in this series without the approval of the Office of Personnel Management. The standard may be used, however, for making cross-series comparisons guided by sound position classification judgment.

## SERIES COVERAGE

Tax examiners perform a variety of clerical and technical work in checking and correcting the information in returns documents in order to establish automated account records for each taxpayer or using the information from such records to adjust taxes. They code information from returns documents for entry to computer stored account records. They also contact taxpayers primarily by letter or telephone about paying delinquent taxes or proving claims and deductions. They answer questions about and adjust established tax accounts based on information obtained from taxpayers. Many tax examiners compute a variety of penalty and interest liabilities. Some employees prepare simple tax returns from information on other documents or obtained from taxpayers. Some employees control, evaluate, and process informant communications and other items of information relating to tax data. Others determine proper tax liability through correspondence examination.

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## EXCLUSIONS

1. Positions involved in searching, extracting, retrieving, and reporting factual information from microfilm or paper records or, logging, batching, and distributing tax documents and taxpayer letters are classified in the Mail and File Series, GS-305.

2. Positions involved in verifying the negotiability, validity, or genuineness of cash items; entering, balancing and accounting for taxpayer remittances; or, locating, identifying, and correcting errors or omissions requiring paramount knowledges and skills in the agency tax accounts system in order to balance summary, subsidiary, statistical, or control tax accounts are classified in the appropriate accounting support series, Cash Accounting Series, GS-530, or Accounting Technician Series, GS-525.

3. Positions involved in determining or advising on tax liability, tax laws, regulations, and related duties requiring professional accounting knowledges are classified to the Internal Revenue Agent Series, GS-512.

4. Positions involved in auditing tax returns and issues in order to reach decisions on correct tax liability requiring practical knowledge of accounting techniques to assure that returns are given the proper tax treatment are classified in the Tax Technician Series, GS-526.

5. Positions involved in collecting delinquent taxes, canvassing for under reported income, and securing delinquent returns using the full range of collection methods and requiring knowledge of business practices, internal revenue laws, regulations and procedures, judicial processes, laws of evidence, and investigative techniques and methods are classified in the Internal Revenue Officer Series, GS-1169.



(NOTE: Some tax examiners perform limited aspects of this work for first time delinquency cases involving telephone or limited direct contact to acquire returns or collect relatively small amounts of delinquent taxes.)

6. Positions involved in performing specialized clerical or technical work not covered by the Tax Examining Series, GS-592, are classified to the Miscellaneous Clerk and Assistant Series, GS-303, when no other more specific series is appropriate.

## OCCUPATIONAL INFORMATION

The Internal Revenue Service collects, records, and accounts for a variety of information returns, taxable returns, and taxes from individuals, business corporations and other entities required to report and pay taxes to the U.S. Government. The majority of such taxes are reported and paid voluntarily and some are collected through IRS actions to enforce the revenue laws. In addition, some tax returns and supporting documents are audited by IRS to verify their accuracy, reduce or increase taxes, and, as appropriate, assess penalties and interest.

Tax Examiners typically work in IRS Service Centers and District Offices and perform many similar functions in a variety of different applications. They establish, correct, and adjust tax account records for each taxpayer. They collect some delinquent taxes and support tax information processing units and some functional specialists. The following paragraphs generally describe those processes involving the establishment, correction, adjustment, collection, and support activities.

In establishing tax accounts tax examiners review, correct, and code information provided in tax and information returns, reports, and supporting schedules of claims, credits, and deductions. They check entries for proper placement of: allowable or unallowable deductions; complete taxpayer identification (name, address, entity control number); and transfer supporting totals to appropriate forms. Work involving the establishing of accounts requires knowledge of rules, procedures, and techniques for identifying faulty entries, late returns, allowable deductions, and other considerations about the kind of return and the required and optional information provided by taxpayers. They use knowledge of different standardized rules and procedures that are applicable to the particular kind of return being checked. For example, rules and problems differ for individuals and enterprises, for different types of taxes such as income, employment, or excise, and among kinds of organizations or entities such as those for partnerships, small business corporations, major independent corporations, conglomerates, or estates. The examiner may annotate nonallowable or questionable deductions, taxes and refunds, or make other corrections that could directly affect tax liability if the information required is available in the returns. Tax forms are marked and coded to indicate the items and entries for transcription to computer records.

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Some tax examiners correct errors that occur in the course of establishing tax accounts. These errors include many conditions that must be corrected such as errors in arithmetic, omitted information, transcription errors, or other factual data. Subsequent attempts to merge service center records with master files may reveal additional error or unpostable conditions which must be corrected. Tax examiners correspond with taxpayers to resolve the taxes due on, for example, unreported interest and dividend income. The master file account records developed from this sequence of checking, correcting, coding, and updating records serves as the basis for many subsequent processes and actions by examiners, auditors, and other employees in IRS. Some tax examiners code and correct a variety of nontaxable or information returns that have different kinds of income data. Often, this data is correlated with entries on related taxable returns and examiners will attempt to correct apparent discrepancies through searching local account records and/or corresponding with taxpayers. Depending on taxpayer responses, cases may be closed without change or additional taxes may be assessed.

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For many reasons adjustments may be needed after accounts are established. Tax Examiners review information from taxpayers, determine whether an adjustment is appropriate and take actions to adjust accounts or explain the accuracy of prior actions. Taxpayers request explanations and adjustments because they, for example, do not understand why their returns were changed, may offer additional information to prove deductions, or submit new information to change current or prior tax liabilities. This work ranges from explaining very basic actions such as why a personal mileage claim was disallowed to complex issues involving a wide variety of interrelated conditions such as multiyear adjustments resulting from a net operating loss in a major, multinational corporation. These conditions affect taxes, penalties, and future or prior year tax reporting requirements. When taxpayers or their representatives cite clauses of the Internal Revenue Code to support claims, examiners search the code and revenue rulings to confirm or refute the applicability of such citations. The examiner may agree and process an adjustment or may again disallow a claim. In answering inquiries or claims, examiners explain in correspondence, or perhaps by telephone, the adjustments made (or not made), and cite the section or clauses of the IR code supporting such actions.

Tax examiners in service centers and district offices may be involved in collecting delinquent taxes. Some taxpayers submit returns and do not pay the taxes due, and others fail to file their returns. Examiners contact taxpayers by correspondence and telephone in order to influence them to pay taxes in cases falling within circumscribed criteria such as first time delinquencies involving specific money limits. During telephone contacts examiners inquire about such facts as saving and checking accounts or place of employment in order to identify lien and levy sources. They inform taxpayers about further collection efforts so the taxpayers can avoid other problems and potential penalties. They also discuss the reasons taxes are unpaid and, if there is reasonable cause, cooperate with the taxpayers in reducing personal hardships involved in satisfying tax liabilities. Reasonable cause may include extended medical incapacity, death of a primary wage earner/taxpayer, or other compassionate circumstances. The examiners may assist the taxpayer by waiving penalty or interest assessments, working out deferred payment plans, giving information about filling in the forms, or giving other reasonable assistance. Tax examiners in district offices, in addition to performing the type of collection work described for the service centers, personally visit banks, courthouses, places of employment, and other locations to identify lien and levy sources. Additionally, they meet with taxpayers in an attempt to persuade taxpayers to pay taxes. They, too, may work out deferred payments or waive penalties and interest when circumstances obviously warrant such treatment. Some tax examiners in service centers correspond with taxpayers to request proof of claim for preidentified itemized deductions such as medical deductions, charitable contributions, gambling losses, or others that are similar. They review receipts, cancelled checks or other information and follow specific criteria in accepting or rejecting such evidence. When supporting data is rejected, the examiner adjusts taxes and initiates a proposed income tax report detailing proposed tax changes and penalty if applicable.

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Other tax examiners, usually located in district offices, process audit and appeals reports. They verify that all transactions are documented, taxpayers are properly identified, and the nature and amount of penalty and interest assessments are correct, including restricted interest involving part-year tax computations and differing amounts of interest for each part of a tax year. In addition, they sometimes return audit reports to auditors in order to point out apparent errors, omissions, or arithmetic discrepancies so the auditors can decide whether the results should be reconsidered and possibly renegotiated with the taxpayer. Finished cases are coded and submitted for tax account closing and to support tax and related billing.

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Examiners may perform or support specialized functions. Such examiners, for example, trace payment or refund checks; control entity identification records and answer questions about missing or incorrect numbers; accept or reject applications to file as a tax exempt organization; or compile and monitor records and alert audit or other specialists to such things as court decreed bar dates, imminent statute expiration dates, informer reports, or other factual information. Those
work processes may involve limited knowledge of tax processing methods and procedures or may be rather broad.

The volume of work in this occupation makes it highly impractical to review all work products for compliance with procedures and accuracy in results. Much of the tax examiner's work is processed to completion and entered into the information base for other processes without supervisory or other kinds of review. However, various methods are used to provide supervisors with knowledge about employees' progress, need for training or assistance and to determine if employees are performing at a satisfactory or higher level. Assessment of employee performance is accomplished through formal review processes such as the quality review system that assesses the quality of work from a regular, small sample of each employee's products, as well as through other kinds of peer reviews or periodic supervisory review of products. In addition, there are many opportunities to identify either employee or system problems affecting the quality of the work. For example, examiners involved in responding to taxpayer complaints are responsible for identifying conditions that result from processing errors which may identify that procedural gaps are involved or that many employees are making the same error. In such instances tax examiners may recommend changed work methods, procedures, or instructions.

Tax examiners use knowledge of internal procedures and instructions contained in manuals for each work process. These include, for example, specific directions and methods for processing different types of returns such as those for individuals, small businesses, and very large corporations; collecting delinquent taxes; resolving problems by identifying issues and reconstructing current and prior year axes; and others that are structured for each work

process. The procedures vary from very narrow and specific to very broad and general. Those for checking individual returns contained in a single page are rather concise and comprehensive. However, other procedures are involved and do not always cover the specific conditions under review. For example, some changes in business tax records involve several tax years, more than one account, and a variety of conditions that must be identified, segregated, analyzed, and rejoined in arriving at a final tax liability or refund. Such procedures may vary considerably as a result of variations in tax law, returns, and the computerized tax processing system. Consequently, tax examiners must be knowledgeable of at least some of the changes that occur in tax laws, revenue rulings, and internal processing systems, for example, to accept or reject claims, identify problems, resolve issues, and explain IRS adjustments or refusals to adjust accounts.

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## GLOSSARY

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|---|---|
| 1) Bar Dates/Barred Periods | Dates by which the Government must take action (usually filing proof of claim) to protect its interests in court proceedings. |
| 2) Business Master File | Magnetic Tape files on which are recorded all the transactions of returns filed by business entities. These include corporation returns, excise tax returns, withholding tax returns and others. |
| 3) Business Returns | Those tax returns filed by business taxpayer's to report and pay income, excise, use, stamp, partnership, and other Federal taxes imposed on business entities. |
| 4) Coding, Editing, Perfecting | The process of examining, marking, and clarifying or correcting entries on tax returns to facilitate conversion of the data for subsequent computer processing. Includes restructuring taxpayer entries as necessary, identifying unallowable items and unprocessable conditions, and initiating action to secure missing information. |

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| 5) Corporate Returns | Returns and their related schedules filed by a corporate entity to assess and pay corporate income tax. |
| 6) Employer Identification Number (EIN) | A unique nine-digit number assigned by IRS to a business entity when it first starts in business. |

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|---|---|
| 7) Entity | The elements of a taxpayer's tax account such as name, address, zip code, and taxpayer identification number which are unique to that taxpayer. |
| 8) Error Correction | The correction of those returns being processed to the master file which during processing fail to meet one or more of the validity checks built into the programing. |
| 9) Federal Tax Deposit (FTD) System | A system whereby taxpayers tax payments with commercial or Federal Reserve banks. Upon notification of the payments by the banks, IRS processes and posts credits for the payments to the appropriate taxpayer accounts. |
| 10) Information Returns | Returns and documents by which various businesses and organizations notify IRS of payments of wages, interest, dividends, and other forms of income or compensation reportable on tax returns such as exempt organization and partnership returns. |



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| 11) Individual Master File | Magnetic tape files on which are recorded all transactions of returns filed by individual entities. These include individual income tax returns (both long and short forms) and with business and farm schedules. |
| 12) Individual Returns | Those tax returns filed by individual taxpayers to report their personal income and to pay their individual income tax. |
| 13) Interrelated Items | Those actions taken during data processing which affect one another. For example, if a remittance was posted to the wrong period, the corrected period must be credited and the erroneous period debited. |
| 14) Methods | The prescribed manner in which work is performed. |
| 15) Partnership Returns | Nontaxable returns filed by partnerships or joint ventures to accurately show the financial state of the partnership and the percentage of participation of each partner. These returns post to the Business Master File, but any tax due is reported on the individual returns of the partners. |

16) Prior Account — Those transactions already posted to a taxpayer's tax account prior to the transaction currently being processed.

17) Procedures — The detailed instructions for processing items to the appropriate master file and the safeguarding and disposition of the input material.

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18) Rejects — Those returns or documents which during initial computer processing lack information or data necessary for processing.

19) Restricted Interest — Computation of interest due taxpayers subject to more complex rules than for normal interest because of factors such as net operating losses, offers-in-compromise or advance payments on audit deficiencies.

20) Sensitive Cases — Usually those cases received from irate taxpayers who have written their congressional delegation, the Commissioner of IRS, or the White House complaining of their treatment by the Service.

21) Statistics of Income — In the 592 Series frame of reference, a strictly structured method of sampling tax returns to gather prescribed statistical data.

22) Statute Requirements — Tax accounts on which the statute dates for assessment of collection are close to expiration. These accounts are closely monitored to make sure all necessary actions are completed before the statute tolls.

23) Tax Account Record — Detailed information regarding a master record of a specific tax for a specific period.

24) Tax Return — The document prescribed by law on which to report and pay a specific type of tax on or before the legal due date.

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25) Taxpayer Delinquent Account (TDA) — An official document issued to Collection giving details of an assessed tax liability which has not been paid.

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| 26) Taxpayer Delinquent Investigation (TDI) | An official document Collection giving details of a filing requirement on a master file which has not been satisfied by the filing of a specific tax return for a specific tax period. |
| 27) Tentative Carryback | A business taxpayer who sustains a loss makes an election to file amended returns for (generally) the three preceding years. The same taxpayer may alternatively elect to carry the loss forward for the next three years. |
| 28) Unallowables | Items of deduction claimed on a tax return which are not legally deductible. |
| 29) Unpostables | Items processed successfully through initial center computer processing but which fail to pass final systemic checks before posting to the appropriate master file. |

## TITLES

*Tax Examining Clerk* is the established title for nonsupervisory positions in grades GS-1 through GS-5.

*Tax Examining Assistant* is the established title for nonsupervisory positions in grades GS-6 and above.

Positions which meet the criteria of the Work Leader Grade Evaluation Guide for evaluation as leaders should have the title "Lead Tax Examining Clerk" or "Lead Tax Examining Assistant."

Positions which meet or exceed the criteria of the Supervisory Grade Evaluation Guide for evaluation as supervisors should have the title "Supervisory Tax Examining Clerk" or "Supervisory Tax Examining Assistant."



## EVALUATION OF POSITIONS

Supervisory positions are evaluated according to the classification criteria contained in the Supervisory Grade Evaluation Guide, Part I, and work leader positions by the Work Leader Grade Evaluation Guide.

Nonsupervisory positions should be evaluated on a factor-by-factor basis using one or more of the Office of Personnel Management benchmarks for GS-3 through GS-8, depicting representative positions in this occupation, or the factor levels contained in this standard to point rate positions. The primary standard may be used to evaluate factors of positions that significantly exceed the factor level descriptions contained in this standard. (See "Instructions for the Factor Evaluation System", TS 27, dated May 1977.)

## GRADE CONVERSION TABLE

Total points on all evaluation factors are converted to GS grade as follows:

| GS Grade | Point Range |
|---|---|
| 1 | 190-250 |
| 2 | 255-450 |
| 3 | 455-650 |
| 4 | 655-850 |
| 5 | 855-1100 |
| 6 | 1105-1350 |
| 7 | 1355-1600 |
| 8 | 1605-1850 |
| 9 | 1855-2100 |

## FACTOR LEVEL DESCRIPTIONS

FACTOR 1, KNOWLEDGE REQUIRED BY THE POSITION

Factor 1 measures the nature and extent of information or facts which the worker must understand to do acceptable work (e.g., steps, procedures, practices, rules, policies, theories, principles, and concepts) and the nature and extent of the skills needed to apply those knowledges. To be used as a basis for selecting a level under this factor, a knowledge must be required and applied.



Level 1-2 -- 200 points -- Employees at this level use knowledge of highly standardized tax processing and examining rules, practices, and procedures in performing such tasks as perfecting and editing a few (up to 3 or 4) clear-cut tax returns and reports or correcting obvious processing errors.

Employees use knowledge of a few specific regulations to identify obvious conditions such as whether returns were filed timely or whether returns should be referred to Examination or other functions.

Employees also use knowledge of a limited number and variety of frequently used computer codes and symbols to code, mark, and annotate returns and related documents.

Work using these knowledges involve such duties as:

-- Checking up to 3 or 4 types of single page returns with no supporting schedules; correcting obvious arithmetic errors; changing the location of information placed incorrectly on tax forms; and coding such documents for data transcription.

-- Reviewing requests for and assigning temporary Taxpayer Identification Numbers for individuals, businesses, estates, exempt organizations, or other taxpayers in accordance with basic rules and identification criteria.

Level 1-3 -- 350 points -- Employees at this level use knowledge of a body of standardized rules, methods, and procedures in a variety of processes involving tax returns covering several or many sources of income, taxes, claims, and/or deductions. Employees use this knowledge in such work as processing returns, correcting errors, resolving entity identification problems or resolving unpostable conditions for tax returns having supporting schedules and reports containing information relationships that are readily identifiable. Such returns and reports include those that separately cover tax conditions for individuals, business enterprises (i.e., sole proprietorship, partnership, small business corporation), estates, or exempt organizations.



Employees use knowledge of a variety of processing techniques which differ for individual, business, and other computer master files. Employees also use knowledge of standard categories of penalty and interest rates in coding assessments or calculating interest for such conditions as late filing, delinquent taxes, or audit findings that additional taxes are due.

Employees use knowledge of specific provisions of the IR code much as at the next lower level. However, at this level, the employee also variety of claims and deductions such as Work Incentive, itemized personal deductions, capital depreciation, and others that serve to reduce taxable income.

Employees use knowledge of a variety of codes and coding techniques which differ for individual, business, and other computer master files.

Work using these knowledges involve such duties as:

-- Perfecting and coding a variety of tax returns and reports with a limited number of supporting schedules; identifying and coding potentially unallowable deductions; and interpreting taxpayer's intent from available data and completing documents in the required format.

-- Perfecting and coding applications for Employer Identification Numbers, notices of invalid Social Security numbers, and business returns without EIN's; or perfecting entity sections which have previously been identified as deficient or erroneous.

-- Examining duplicate filing conditions; corresponding with taxpayer (primarily by form or pattern letter) if additional information is needed; and adjusting tax and credits, or releasing module freeze if no adjustment is required.

-- Reviewing and verifying a few types of notices intended for taxpayers; adjusting tax, penalty, or interest and transferring credits; and preparing corrected notices.

Level 1-4 -- 550 points -- In addition to lower levels of knowledge, employees use knowledge of an extensive body of rules, regulations, or procedures involving a variety of interrelated conditions either in adjusting tax accounts or processing tax returns involving a wide variety of supporting schedules, income sources, filing options, and methods for reporting income, deductions, credits or other conditions.

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Some employees use knowledge of specific clauses in the Internal Revenue Code and/or precedent court decisions to determine the adequacy of substantiation or allowability of return entries; advise taxpayers of their filing and payment requirements; or perform similar tasks.

Some employees use knowledge of computer master file structures and systems in planning series of adjustments to one or more tax modules for such purposes as merging or splitting accounts, offsetting credits, blocking automatic computation of penalty or interest, bypassing computer processing, or other transactions which cannot be accomplished by standardized methods.

Many employees at this level use general knowledge of standardized and variable clauses in rules, regulations, and precedent actions that affect tax reporting requirements and taxes based on differences in business structures (sole proprietorship, partnership, corporate parent-subsidiary relationships, and others) or changes in business conditions such as mergers, partnership changed to corporation, bankruptcy, liquidation, or other conditions that affect full or part year tax liabilities. Also, many employees use general knowledge of accepted accounting practices in considering the allowability of credits, claims, and deductions such as those for net operating loss, tentative carryback of such losses, depreciation rates, or offsetting individual and business taxes.

Some employees use extensive knowledge of specific clauses of the revenue code, precedent case findings, regulations or Internal Revenue Manual covering, for example; various allowable offset conditions such as capital gains and losses, depreciation, operating profits and losses, and others in allowing or disallowing credits, claims, and deductions. They also

follow various collection procedures in securing collection information statements, locating taxpayers and their assets, and advising taxpayers of their rights and obligations concerning the filing and payment of delinquent taxes.

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Work using these knowledges includes, for example:

-- Reviewing, correcting, and coding a variety of multiple-page returns, most of which have one or more schedules attached; identifying and coding potential unallowables and other items; and interpreting taxpayer's intent from available data and completing documents in the required format.

-- Correcting processing errors and/or resolving the most complex reject or unpostable conditions for a wide variety of return types. This work requires extensive knowledge of code and edit procedures, ADP transaction codes, valid/invalid conditions in returns, and master file processing requirements.

-- Reviewing examination and appeals case files and determining factors which impact on processing of cases by assuring that required documents are present; comparing audit agreements with returns, reports, IDRS and microfilm transcripts; verifying computations; and closing cases to AIMS, the master file, and the service center accounting function.

-- Closing examination cases requiring special handling, including the preparing and sequencing of input of adjustment and other documents for transferring payments and credits from one tax period to another; backing out accounts and reinputting returns; making manual refunds and quick assessments; calculating interest for cases requiring assessment for nonmaster file adjustments, statutes, and bankruptcy; performing simple restricted interest computations.

-- Collecting delinquent taxes or securing delinquent returns which involves, for example, conducting records searches, establishing financial status, identifying levy sources, and determining lien filing requirements. Some employees prepare or assist taxpayers in preparing tax returns and forms, and compute taxes, penalties, and interest. These employees also follow a variety of procedures in determining taxpayer ability (inability) to pay, accepting installment agreements for payment of delinquent taxes; reporting certain cases as uncollectible; and/or initiating adjustments to taxpayer accounts.

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Level 1-5 -- 750 points -- Employees at this level use knowledge of a wide variety of Service Center and/or District Office technical methods and procedures in resolving especially difficult or sensitive tax problems and complaints. Such employees use indepth knowledge of computer master file systems and contents in devising and applying specialized and seldom

used methods for changing accounts records and overriding normal computer processes. Employees also use thorough knowledge of tax regulations and rulings covering all return types and typically function as technical experts for the resolution of an extensive range and variety of issues or problems. Cases include, for example, instances when taxpayers have repeatedly sought correction of account errors and/or when previous adjustment attempts have failed to resolve the problem.

Work using these knowledges includes, for example:

-- Responding to and processing the full range of IMF or BMF taxpayer initiated inquiries and claims and internally generated adjustments. This level of work involves both current and prior year tax rules, regulations, and procedures. Actions taken range from simple changes to complex adjustments involving several accounts, multiple credit transfers, and cycling of corrective actions.
-- Planning and carrying out the resolution of a variety of the more complex account problems involving taxpayer initiated inquiries and claims, internally generated adjustments, a variety of collection and delinquency issues, a variety of assessment and related adjustment actions, or sensitive case problems designated as requiring "special case" handling.

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## FACTOR 2, SUPERVISORY CONTROLS

“Supervisory Controls” covers the nature and extent of direct or indirect controls exercised by the supervisor, the employee's responsibility, and the review of completed work. Controls are exercised by the supervisor in the way assignments are made, instructions are given to the employee, priorities and deadlines are set, and objectives and boundaries are defined. Responsibility of the employee depends upon the extent to which the employee is expected to develop the sequence and timing of various aspects of the work, to modify or recommend modification of instructions, and to participate in establishing priorities and defining objectives. The degree of review of completed work depends upon the nature and extent of the review, e.g., close and detailed review of each phase of the assignment; detailed review of the finished assignment; spot check of finished work for accuracy; or review only for adherence to policy.

Level 2-1 -- 25 points -- The supervisor or a work leader selects and assigns work directly related to each employee's level of training and experience, such as by specific kinds of returns, error correction codes, research requests or similar identifiers of the difficulty of the work, or by batch designation when such grouping of materials can be matched to the employee's experience and training.

The employee performs familiar work according to established procedures and supervisory instructions. Unfamiliar or new work for which instructions are not clear or have not been learned in detail is performed under the direction of a coach who monitors the methods used, answers questions about the assignment, and reinforces instructions by working closely with the employee during the different phases of the work.

Work is reviewed for compliance with instructions, use of proper methods and technical accuracy of each product, while the work is in progress and when it is completed.

Level 2-2 -- 125 points -- The supervisor identifies and assigns work by designating the kinds or levels of returns, listings, caseload control, or other identifiable kinds or quantities of work that fit the employee's training and experience. Most priorities and deadlines are standardized for each kind of work. However, the supervisor assigns some priorities and defines special processing conditions for unusual situations such as imminent statute expiration, certain kinds of potential fraud cases or quick refunds requiring definition of such conditions or referral to other units to take action.

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The employee performs most work independently according to established procedures and methods. Work that is not clearly covered by written guidelines or precedent processing decisions (e.g., allowable/unallowable depreciation, filing status for exempt organizations or others) is resolved with the supervisor after the employee searches guidelines to narrow the focus of the problem and approaches to a solution.

Typically, a random sample of the work is reviewed in the formal quality review system to ensure that the employee is using proper methods and procedures and that the technical accuracy of finished products meets established standards. In addition, or for work not subject to the formal review process, the supervisor or a senior worker performs periodic spot checks of work in progress and finished work, including random finished batches for detailed review of the methods used and the results achieved.

Level 2-3 -- 275 points -- The supervisor assigns work according to a standardized control system such as batched work, case load level, a particular master file, geographic area or some other defined structure and provides standing general instructions about timeliness, objectives and relative priorities for doing the work. The supervisor defines cases requiring apparently unusual situations or circumstances such as those that may require using several different procedures or methods to complete.

The employee independently reviews the assignments to identify the number, nature, and scope of issues or conditions involved and plans the steps, methods, and established or unusual procedures required to complete the assignment. The employee identifies and

resolves problems and deviations such as apparent single-year adjustments that impact on and require changes to prior year account transactions by independently planning, adjusting planned approaches, and implementing approaches according to previous training, instructions, and generally accepted practices in the work.

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Completed work is reviewed by sampling in a quality review system and/or spot check by the supervisor or a senior worker for appropriateness of the results and conformity to established requirements and deadlines. Work methods used in arriving at a product are not normally reviewed in detail. However, new or highly unusual conditions, issues or examiner actions may be reviewed in detail for potential as the basis for developing new procedures and alerting other organizations to both the conditions involved and any unusual methods used in resolving them.

## FACTOR 3, GUIDELINES

This factor covers the nature of guidelines and the judgment needed to apply them. Guides used in this occupation include, for example: desk manuals, established procedures and policies, and traditional practices; reference materials such as dictionaries and style manuals; and various Internal Revenue manuals, the Internal Revenue Code, and collections of revenue rulings such as those published by Prentice-Hall, Commerce Clearing House, and others. Individual jobs vary in the specificity, applicability, and availability of the guidelines for performance of assignments. Consequently, the constraints and judgmental demands placed upon employees also vary. For example, the existence of specific instructions, procedures, and policies may limit the opportunity of the employee to make or recommend decisions or actions.

However, in the absence of procedures or under broadly stated objectives, employees in this occupation may use considerable judgment in searching literature and developing new methods.

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Guidelines should not be confused with the knowledge described under Factor 1, Knowledge Required by the Position. Guidelines either provide reference data or impose certain constraints on the use of knowledges.

Level 3-1 -- 25 points -- Guidelines for doing the work are provided to each employee. They are clear and directly applicable to the work such as those for editing and coding basic individual tax returns that do not require supporting documents or schedules. Employees follow specific procedures, seeking assistance from the supervisor for any work, entries on

tax forms, computer transaction codes, or other items that are not covered by written or verbal guidance.

Level 3-2 -- 125 points -- Written guidelines such as procedural manuals and processing instructions are available for each phase of the work or category of tax return or report (e.g., individual, small business corporation, very large corporations, conglomerates, estates, etc.). Employees select the appropriate guideline for the kind of tax return, report, question, or conditions involved in the assignment.

In applying the guidelines, employees make judgments about such things as whether taxpayers show reasonable cause for late or nonfiling, whether conditions are within tolerances for waiving collection and other similar conditions. Commonly, portions of the guidelines change during the tax processing year. Employees adjust to such changing conditions or interpretations as those covering allowable/nonallowable items, marginally acceptable deductions, optional coding techniques and others requiring recognition of various tax conditions in order to select and apply the correct guidelines. For tax conditions to which the guidelines cannot be directly applied or for conditions requiring unusual deviations in the guidelines the employee discusses suggested approaches to solutions with the supervisor.

Level 3-3 -- 275 points -- In addition to the guidelines described at lower levels, at this level employees use guidelines such as court decisions and Chief Counsel opinions, the Internal Revenue Code, collections of tax rulings (Commerce Clearing House, Prentice-Hall, etc.), and others that generally describe tax requirements and decisions. Due to the wide variety of taxpayer claims and taxable circumstances often there are gaps in specificity in the guidelines.



The employee uses judgment in interpreting and adapting guidelines in relation to specific conditions such as accepting highly unusual reasonable cause for late filing or failure to pay taxes or resolving complex business claims that are based on obscure or little used legal or precedent case citations. Employees describe problem conditions and recommend changes or additions to tax account recording systems and processing procedures which are inadequately covered or are missing from existing guidelines.

## FACTOR 4, COMPLEXITY

This factor covers the nature, variety and intricacy of tasks, steps, processes, or methods in the work performed; the difficulty in identifying what needs to be done; and the difficulty and originality involved in performing the work.

Level 4-1 -- 25 points -- At this level the work consists of tasks involving tax returns, information, and processes and procedures that are clearly defined and directly related. This

includes work in examining (i.e., reading, editing, and coding) straightforward individual returns containing relatively few entries and obvious information relationships or comparable processes in, for example, error or rejects correction, entity control or others encompassing limited phases of broader processes. The employee has little or no choice in what to do or how to do the work.

The work is typically provided to the employee in batches of like returns or other preidentified common characteristics. Actions to be taken or responses to be made are readily discernable. The work is quickly mastered.

Level 4-2 -- 75 points -- The work at this level consists of duties involving: one or a variety of individual, business, and other tax returns; and problems or conditions requiring the employee to use various related processes and procedures in establishing or adjusting tax account records. Examining, collecting, and adjusting duties typically cover transactions for a single tax year or clearly defined adjustments and filing requirements for individuals, various kinds of business categories with differing reporting requirements, retirement plans, exempt organizations, and others that affect tax liability and differ in the information provided and the processing methods involved. The employee identifies the conditions from among such sources as tax returns, tax account entries, taxpayer letters, or adjustment requests and selects a course of action from among several standardized processes or procedures.



Actions that employees take in processing returns, adjusting accounts, or resolving questions differ in such things as the variety and kind of facts presented, the tax category involved (e.g., individual, small business corporation, KEOUGH account) and relationships between new and previously recorded information.

Level 4-3 -- 150 points -- The work at this level includes a variety of duties involving problem solving for a wide range of individual, business, or other tax conditions. The employee applies a number of standardized and nonstandard work methods and procedures to conditions such as corporate parent/subsidiary interrelationships, multiple individual or business account relationships, complex credit transfers between accounts and other conditions covered by different combinations of rules, laws, or processing methods.

The employee decides what needs to be done by studying each case and identifying the nature of the returns, claims, problems, or other conditions that are present and selecting the methods to complete the needed actions.

In determining what actions to take, the employee considers a variety of conditions and interrelationships that are not obvious as well as require different treatment for individuals, estates, small businesses, very large corporations, or other taxpaying entities.

## FACTOR 5, SCOPE AND EFFECT

Scope and Effect covers the relationship between the nature of the work, i.e., the purpose, breadth and depth of the assignment, and the effect of work products or services both within and outside the organization.

In this occupation, effect measures such things as whether the work output facilitates the work of others, provides timely services of a personal nature, or impacts on the adequacy of collecting taxes. The concept of effect alone does not provide sufficient information to properly understand and evaluate the impact of the position. The scope of the work completes the picture, allowing consistent evaluations. Only the effect of properly performed work is to be considered.

Level 5-1 -- 25 points -- The work is comprised of limited, specific, repetitive, or closely related tasks such as correcting and coding single categories of tax returns or reports with clear-cut supporting information or schedules; assigning temporary SSN's; correcting transposed identity numbers; or similar kinds of standardized work.

Work products contribute to the timeliness of further processing of tax returns such as computer master file updates and timely correction of error or rejects information.

Level 5-2 -- 75 points -- The work at this level involves applying specific rules, regulations, and procedures to process various categories of tax returns, containing a variety of conditions or resolving tax problems or issues that are covered by specific tax laws, rulings, and processes. Each work assignment comprises a complete segment or phase of processing returns or resolving well defined problems.

The work affects the accuracy of subsequent processing or adjustments to taxpayer liabilities and the acceptability and timeliness of services to taxpayers.

The work at this level includes, for example:

-- Establishing taxpayer account records by perfecting and coding a variety of returns with multiple supporting schedules and documentation. Such documents cover conditions such as credits, allowances, and deductions for farms, large or small business corporations, estates, and other entities and involve sequences of information that must be developed to verify taxpayer liability or credit.

-- Closing account records by adjusting tax accounts computing interest (including short term restricted interest), and coding transactions resulting from tax delinquency, audit, and appeals case resolutions.

-- Correcting error, reject, or unpostable conditions when such actions require reconstructing, computing, and adjusting sequential actions in the taxpayer's accounts.
-- Resolving a variety of entity control problems involving, for example, FICA liability changes, accounting period changes, parent/subsidiary reporting, and identification distinctions or entity issues such as those that may result from business consolidations or bankruptcies.

-- Adjusting tax accounts, giving information, or confirming prior changes in tax returns involving taxpayer inquiries and complaints about such conditions as claimed tax adjustments, refund tracers, disallowed deductions, and similar matters.

Level 5-3 -- 150 points -- The work at this level involves resolving a wide variety of questions and difficult tax problems or conditions according to established criteria for individual, business and/or, other kinds of tax returns and accounts. Employees interpret and adapt established legal definitions and precedent tax rulings according to individualized circumstances. The work affects current and prior year tax liabilities, future year reporting requirements and tax rates, and taxpayer understanding and compliance with tax reporting and documentation requirements.

The work at this level includes, for example:

-- Resolving tax account problems and issues involving multiyear or multiaccount actions when such actions require interpreting criteria and exercising judgment in such areas as waiving certain kinds of penalty or interest payments or expanding the scope of a claim when it may further reduce taxes or similar actions.



-- Resolving a range of tax delinquency issues for individual, business, or other kinds of taxpayers. Such work often affects taxpayer economic condition based on the examiner's decision to collect, waive, suspend, or defer collections based on evaluation of financial condition and determination of ability to pay.

## FACTOR 6, PERSONAL CONTACTS

This factor includes face-to-face contacts and telephone and radio dialogue with persons not in the supervisory chain. (NOTE: Personal contacts with supervisors are covered under

Factor 2, Supervisory Controls.) Levels described under this factor are based on what is required to make the initial contact, the difficulty of communicating with those contacted, and the setting in which the contact takes place (e.g., the degree to which the employee and those contacted recognize their relative roles and authorities). Tax examiners establish the taxpayer's identity or the authority of a representative due to privacy and disclosure considerations prior to explaining or disclosing the nature of information to be discussed.

Above the lowest level, points should be credited under this factor only for contacts which are essential for successful performance of the work and which have a demonstrable impact on the difficulty and responsibility of the work performed.

The relationship of factors 6 and 7 presumes that the same contacts will be evaluated for both factors. Therefore, use the personal contacts which serve as the basis for the level selected for Factor 7 as the basis for selecting a level for Factor 6.

Level 6-1 -- 10 points -- The personal contacts are primarily with employees in the immediate unit or in related units of the service center or district office. This level also includes those contacts with taxpayers that result from rotating telephone duty to respond to calls about IRS notices and for which the employee identity is not disclosed in advance.



Level 6-2 -- 25 points -- Personal contacts are with employees of the IRS although outside the immediate or closely related units. Such contacts are with personnel who use information developed during returns processing or with National Office employees concerned with methods, handbook, manual, and other instructional materials. And/or: Employees regularly contact or respond to taxpayers or their return preparers via telephone about tax return and tax account entries.

Level 6-3 -- 60 points -- At this level employees have contact with taxpayers, their attorneys, or accountants or others who are representing taxpayers in legal proceedings or with congressional or executive branch staff members making inquiries about taxes, claims, or refunds on behalf of constituents. The contacts are not recurring or routine and the purpose, role, and authority of each party must be established each time in order for the employee to determine the nature and extent of tax information that can be discussed or released. Employee initiated contacts normally involve specifying the need for information or explaining why information submitted is insufficient.

## FACTOR 7, PURPOSE OF CONTACTS

In this occupation, the purpose of personal contacts ranges from factual exchanges of information to situations involving significant or controversial issues and differing

viewpoints, goals, or objectives. The personal contacts which serve as the basis for the level selected for this factor must be the same as the contacts which are the basis for the level selected for Factor 6.

Level 7-1 -- 20 points -- The purpose of contacts is to obtain, exchange, or clarify factual information. Internal contacts typically involve providing or exchanging factual information such as taxpayer address or entity number, interpretation of computer codes or processing procedures for tax returns, clarification of account entries, and other similar information about taxpayers and tax accounts.

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External contacts are typically with taxpayers involving, for example, requests for omitted information needed to complete tax returns processing, explaining about allowable/nonallowable deductions, proof of claim, or other facts about taxes or processing tax returns.

Level 7-2 -- 50 points -- The purpose of contacts is to resolve tax problems by clarifying issues, obtaining additional information, explaining technical tax requirements, and assisting taxpayers by providing information and recommendations about what kinds, how much, and the methods (forms, receipts, letters, etc.) to use in substantiating tax claims. The contacts are problem oriented and, although frequently initiated by the taxpayer, those contacted are sometimes irate, distressed, or initially uncooperative, especially when the communications involve their second (or subsequent) effort to resolve an issue or error. The employee informs the taxpayers about their mutual goal to resolve the problems and seeks the taxpayer's cooperation.

Level 7-3 -- 120 points -- The purpose of contacts is to gain compliance with tax laws by persuading, influencing, or motivating taxpayers to comply with requirements to pay taxes, file returns, or provide information to resolve outstanding technical problems and questions. In serving levys or liens, and in contacts with other public officials or officials of financial institutions, the purpose is to gather information or to take actions involved in limited aspects of tax enforcement proceedings. Because of prior collection activities, other experiences with IRS, negative attitudes about the tax systems, or their own knowledge that they have or have incurred a tax related problem, persons contacted may be fearful, skeptical or uncooperative. Therefore, the employee must be skillful in approaching each taxpayer in order to gain compliance with established tax laws and regulations.

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## FACTOR 8, PHYSICAL DEMANDS

The "Physical Demands" factor covers the requirements and physical demands placed on the employee by the work assignment. This includes physical characteristics and abilities (e.g., specific agility and dexterity requirements) and the physical exertion involved in the work (e.g., climbing, lifting, pushing, balancing, stooping, kneeling, crouching, crawling, or reaching.) To some extent, the frequency or intensity of physical exertion must also be considered, e.g., a job requiring prolonged standing involves more physical exertion than a job requiring intermittent standing.

NOTE: Regulations governing pay for irregular or intermittent duty involving unusual physical hardship or hazard are in Chapter 550, Federal Personnel Manual.

Level 8-1 -- 5 points -- The work is sedentary. Typically, the employee may sit comfortably to do the work. However, there may be some walking; standing; bending; carrying of light items such as papers, books, or small parts; or driving an automobile, etc. No special physical demands are required to perform the work.

## FACTOR 9, WORK ENVIRONMENT

The "Work Environment" factor considers the risks and discomforts in the employee's physical surroundings or the nature of the work assigned and the safety regulations required. Although the use of safety precautions can practically eliminate a certain danger or discomfort, such situations typically place additional demands upon the employee in carrying out safety regulations and techniques.

NOTE: Regulations governing pay for irregular or intermittent duty involving unusual physical hardship or hazard are in Chapter 550, Federal Personnel Manual.

Level 9-1 -- 5 points -- The work environment involves everyday risks or discomforts which require normal safety precautions typical of such places as offices, meeting and training rooms, libraries, residences, and private or commercial vehicles, using safe work practices with office equipment, avoiding trips or falls, observing fire regulations and traffic signals, etc. The work area is adequately lighted, heated, and ventilated.



# OPM BENCHMARK DESCRIPTIONS

## TAX EXAMINING CLERK, GS-592-3, BMK #1

Duties

Incumbent works in a returns processing unit reviewing, coding, and perfecting a few (up to 4) basic tax returns and reports normally consisting of only single pages without supporting schedules.

-- Reviews original and amended tax returns such as individual forms 1040A and tax reports such as simple reports of FICA withholdings to assure that all line entries are completed and that reported information is properly placed on the forms.

-- Corrects obvious arithmetic errors.

-- Changes the location of information incorrectly placed on forms.

-- Acquires missing identity information from local records if possible or causes returns to be returned to taxpayers to complete omitted items.

-- Marks and codes returns and reports for data transcription.

-- Flags apparent problem conditions such as suspect withholding statement or unusually large refund in relating to income for review and possible action by other appropriate units.

Factor 1, Knowledge Required by the Position -- Level 1-2 -- 200 Points

-- Knowledge of highly standardized and commonly used rules, procedures, and practices for processing tax returns and reports to perform basic code and edit processes in reviewing and perfecting clear-cut tax returns and reports and correcting obvious errors.

-- Knowledge of a few specific regulations to identify obvious conditions such as timely filing, erasures, or other unusual conditions on withholding forms and other similar conditions.



-- Knowledge of a few commonly used coding and marking procedures to prepare returns and reports for data transcription, flag improper or unusual conditions or to initiate notices requesting additional information or explaining minor changes made in returns and reports.

Factor 2, Supervisory Controls -- Level 2-2 -- 125 Points

The unit supervisor provides instructions for high priority or other special assignments, provides interpretations of new or revised work procedures, and is normally available to give advice and assistance. Criteria for recurring work is established in standardized instructions providing for what is to be done, the sequences for taking and completing assigned work, quality and quantity levels, deadlines, and priorities.

The employee performs recurring work independently according to standardized procedures. Work that does not fit within established procedures and precedents is discussed with the supervisor or a senior worker for solution or referral to other units.

Completed work is reviewed by sampling in the quality review system and by supervisory spot checks. Supervisory review ensures compliance with established procedures and technical accuracy in the work products.

Factor 3, Guidelines -- Level 3-1 -- 25 Points

Guidelines for doing the work are few, specific, and are provided to the employee for referral as needed. They are clear and directly applicable to the work. The employee follows specific procedures, seeking assistance from the supervisor or senior worker for any work, entries on tax forms, computer codes, or other items that are not covered by written or verbal guidance.

Factor 4, Complexity -- Level 4-2 -- 75 Points

The employee performs code and edit work in perfecting a few categories of tax returns and reports involving a few related methods and procedures in preparing returns and reports for data transcription, notifying other IRS units about possible action items, and initiating standardized notification and information letters to taxpayers.



The employee recognizes the existence and difference among a few readily identifiable conditions such as the category of return or report and acceptable and unacceptable information and entries for each category.

The employee recognizes different conditions and facts and takes actions according to established work methods.

Factor 5, Scope and Effect -- Level 5-1 -- 25 Points

The purpose of this work is to edit and code basic tax returns for data transcription and to identify and report discrepancies either to the taxpayer or to other IRS units for action.

Completed work affects the timeliness and accuracy of subsequent processing in establishing completed taxpayer account records.

Factor 6, Personal Contacts -- Level 6-1 -- 10 Points

Contacts are with employees in the immediate and directly related units in the Service Center.

Factor 7, Purpose of Contacts -- Level 7-1 -- 20 Points

The purpose of contacts is to exchange factual information about coding, taxpayer identity, and to clarify entries on tax forms or other exchanges that are similar.

Factor 8, Physical Demands -- Level 8-1 -- 5 Points

The work is sedentary, typically allowing the employees to sit comfortably. Although there may be some walking, bending, or carrying of light items, no special physical demands are required to perform the work.

Factor 9, Work Environment -- Level 9-1 -- 5 Points

The work is performed in an office like setting involving everyday risks or discomforts which require normal safety precautions typical of such places as offices and meeting and training rooms. The work area is adequately lighted, heated, and ventilated.

**TOTAL POINTS -- 490**



## TAX EXAMINING CLERK, GS-592-4, BMK #1

Duties

In a returns processing unit the incumbent examines, perfects, and codes a small variety of tax returns and reports such as 1040 (nonbusiness) having supporting schedules for the Individual Master File and/or tax withholding reports containing income and tax withholding relationships and similar others for the Business Master File.

-- Examines current, prior year, and amended tax forms to ensure that all required identification, itemized schedules, income, tax deposit, or other required information is present and that optional information is completed and entered in the correct spaces on tax reporting forms.

-- Completes omitted items of information if it can be derived from taxpayer submitted information or from local sources (entity, microfilm); and at times enters codes for issuing a form letter requesting needed information from the taxpayer and codes the return for deferred subsequent processing.

-- Relocates information to proper lines and sections of tax forms, assures that multiple use of data (credits and deductions carried to gross and taxable income) is provided in each appropriate space.

-- Flag errors when examination indicates that pertinent data were not carried through all required computations and initiates a form letter advising the taxpayer about those changes in returns and reports that affect the amount of taxes or refunds.

-- Completes the return perfection for data entry by using standardized marks, codes, and abbreviations including codes for automated assessment of late filing penalties.

-- Reviews forms according to prescribed criteria for evidence of possible fraudulent returns (erasures on W-2's, large refund on small income) and identifies such returns for review by other appropriate units.



-- Codes late and prior year (including statute) returns for special or expedite processing.

Factor 1, Knowledge Required by the Position -- Level 1-3 -- 350 Points

Knowledge of a few tax laws and a body of standardized rules, regulations, and procedures such as those regulations covering filing deadlines, proper forms, entity identification and other requirements for tax returns and reports. Such returns and reports may include individual 1040, FETA, FICA, and quarterly employer reports of taxes withheld and deposited in the Federal Tax Deposit System. The employee assures that all required information is present, complete, and properly placed on the forms and code changes to the returns, taxes, or refunds according to data presented by the taxpayers.

Knowledge of allowable and unallowable deductions in order to identify entries that will change tax liability and refund amounts and prepare brief written explanations to taxpayers about the conditions causing such changes.

Knowledge of criteria for identifying possible fraudulent or questionable returns (refund mills, altered W-2, unusually large refund) in order to recognize potential cases for referral to investigative or audit units for additional review or clearing for normal processing.

Knowledge of standardized marking, coding, and abbreviation symbols and indicators used in perfecting returns for data transcription and initiating form letters to taxpayers.

Factor 2, Supervisory Controls -- Level 2-2 -- 125 Points

The supervisor assigns special projects (statute and other special handling), explains handbook changes and responds to questions about unclear procedures or problems with returns.

Recurring work is picked up by the employee in prescribed batch order and processed independently according to established procedures and practices. The supervisor or senior workers are normally available for assistance with returns containing unusual information or conditions that are not described in procedures, precedents, or special instructions.



The supervisor periodically conducts a spot-check review of completed work or work in progress, and completed work is subject also to sampling in the quality review system. Supervisory and quality review of the work are to ensure that products are accurate, and that proper procedures and methods have been applied.

Factor 3, Guidelines -- Level 3-2 -- 125 Points

The employee uses written guidelines and handbooks covering methods and procedures for performing the work, definitions of allowable/ unallowable entries, investigation and audit criteria and coding procedures. Although subject to frequent amendment or change, the guidelines are normally specific and clearly apply to the conditions and information encountered in the tax forms. The employee must select the guideline appropriate for the class of return being processed and make judgements about such things as the propriety of information provided, whether minor errors are within acceptable tolerances or information meets audit referral criteria. In seeking assistance for unprecedented or unusual conditions in the tax forms the employee defines those steps and determinations already completed and seeks or recommends a course of action to fit the specific set of circumstances.

Factor 4, Complexity -- Level 4-2 -- 75 Points

The employee performs tax examining duties for a few categories of returns and reports involving a few methods, procedures, and related steps in perfecting and coding returns for data entry to computer master files.

The employee recognizes the existence of and differences among a few readily identifiable conditions such as the category of return or report and acceptable information and entries for each category.

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Methods and procedures used, and allowances, tolerances, and coding requirements differ according to the kind of report or return and the amount of supporting information provided. The employee recognizes these different conditions and takes actions according to established work methods.

Factor 5, Scope and Effect -- Level 5-2 -- 75 Points

The purpose of this work is to examine a limited variety of tax returns and to assure that they are properly prepared in format and the number and kind of required entries to support taxpayer liability in terms of taxes due and paid and refund due. The work products are tax returns and reports ready for data transcription and entry to IRS computer master files. The work affects the timeliness of other service center functions and the timely issuance of refund checks or additional tax collections.

Factor 6, Personal Contacts -- Level 6-1 -- 10 Points

Contacts are with supervisors and fellow employees in the immediate work unit or with examiners in directly related units such as entity control or error correction.

Factor 7, Purpose of Contacts -- Level 7-1 -- 20 Points

Contacts are routinely established and maintained for the purpose of exchanging or obtaining factual information related to tax returns, entries, processing, and perfecting requirements.

Factor 8, Physical Demands -- Level 8-1 -- 5 Points

The work is primarily sedentary and performed at a desk or similar work station. Typically the employee sits comfortably while performing the work although there may be some

walking, bending, or carrying of light items. No special physical demands are required to perform the work.

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Factor 9, Work Environment -- Level 9-1 -- 5 Points

The work is performed in an office like setting involving every day risks or discomforts which require normal safety precautions typical of such places as offices and meeting and training rooms. The work area is adequately lighted, heated, and ventilated.

**TOTAL POINTS -- 790**

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## TAX EXAMINING CLERK, GS-592-5, BMK #1

Duties

Incumbent performs collection activities in a district office through correspondence with taxpayers and third parties in order to locate taxpayers and acquire returns and/or collect taxes due for past due accounts.

-- Reviews batches of TDA's, TDI's, Other Investigations (OI), Returns Compliance Program (RCP), and Installment Agreements to determine status and initiates the next appropriate action.

-- Initiates inquiries to third parties for information in regard to taxpayer's whereabouts, assets (e.g., former employer, Social Security Administration, Department of Motor Vehicles, State Employment Commissions). May make telephone contact with third parties to verify employment.

-- Requests service and/or release of Notices of Levy, filing and/or release of Federal Tax Liens; contacts other IRS personnel to attempt contact with a taxpayer by telephone or by field visit; conducts IDRS searches and interprets computer output and copies of income tax returns.

-- Initiates courtesy investigations to other offices.

-- Initiates changes to taxpayer accounts including the following:

Adjustment of amount due.
Tracer action on remittances not credited.

Report accounts currently not collectible.
Prepare installment agreements.
Use transaction codes to close TDI's.
Determine disposition of credits.
Change case assignment.
Prepare prompt assessment recommendations.
Make entity changes.



Determine that accounts should go to suspended status (e.g., litigation, intelligence freeze).

-- Identifies and brings to the attention of the supervisor procedural, systemic, and processing problems as they are identified and recommends alternative causes of action or procedural revisions.

-- Analyzes Collection Information Statements to verify the taxpayer's allegation of inability to pay and reports accounts not currently collectible.

-- Receives and analyzes case-related taxpayer correspondence and makes decision of appropriate action on the case.

Factor 1, Knowledge Required by the Position -- Level 1-4 -- 550 Points

-- Knowledge of an extensive body and variety of rules, regulations, and procedures to locate taxpayers either directly or through third party sources (e.g., postal service), provide detailed explanations about tax return and/or account liabilities through correspondence, accept or reject taxpayer claims and evidence of ability to pay, accept or reject taxpayer returns and remittances, accept or reject installment agreements, and adjust account records.

-- Knowledge of specific collection procedures to: identify lien and levy sources through IRS records or from information submitted by taxpayers; request service and/or release of notices of levy, filing and/or release of tax liens; or initiate such actions as entering freeze codes and/or releases in automated account records.

-- Knowledge of a variety of filing and reporting requirements for individuals, business, and others in identifying late filing penalties, complying with established chain procedures,

resolving Federal tax deposit issues, and others that are based on information about when and by whom tax returns and reports must be filed and the information and remittances that must accompany them.

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-- Extensive knowledge of the various computer master files, IDRS (online data retrieval system), coding requirements for such systems, and physical records such as microfilm in order to extract and interpret records from such sources and to enter freeze, change, and adjustment codes to reflect actions taken in delinquency cases, including uncollectible accounts.

Factor 2, Supervisory Controls -- Level 2-2 -- 125 Points

The sequence, priority, and deadline, quantity, and quality criteria are established for recurring work assignments. The employee takes recurring work from the open batches in a prescribed order. The supervisor assigns certain batch reviews involving more complex work based on the employee's knowledge and experience. The supervisor provides instructions and interpretation of new guidelines and work methods, and is normally available for advice and assistance when required.

The employee independently reviews cases to determine the nature and scope of issues or conditions involved and which guidelines or processing procedures are to be applied. The employee identifies and resolves problems within established procedures. Clearly unique or unprecedented problems are referred to the manager for advice and guidance only after the employee has searched available guidelines and cannot come to a conclusion.

Most completed work is subject to a formal quality review system which utilizes small random samples of work to measure group levels of work product quality. In addition, the supervisor performs periodic spot checks of work to assure conformance to policies and procedures, and results achieved.

Factor 3, Guidelines -- Level 3-2 -- 125 Points

Written guidelines such as procedural manuals and processing instructions are available for and apply to each phase of the work and category of tax returns or report (e.g., individual, small business, corporation, very large corporations, conglomerates, estates, etc.). Employee selects the appropriate guidelines for the kind of return, report, question, or conditions submitted by the taxpayer.

In applying the guidelines, employee makes judgments about such things as whether within established criteria taxpayers show reasonable cause for late or nonfiling, whether conditions are within tolerances for waiving collection and other similar conditions. Commonly, portions of the guidelines change during the tax-processing year. Employees adjust to such changing conditions or interpretations as optional coding techniques, and others requiring recognition of various tax conditions in order to select and apply the correct guidelines.

Factor 4, Complexity -- Level 4-2 -- 75 Points

The work at this level involves collecting delinquent tax accounts and securing returns by Office Collection Branch methods. These tax delinquent accounts range from the individual to large corporation, and may include multiple tax accounts. A majority of these TDA's involve tax adjustments and credit transfers.

The incumbent identifies tax account conditions necessary to collect and/or close on the account.

The employee decides what needs to be done by studying each account and identifying the class of the tax returns,, determining the nature of the problem, and considering a variety of factual conditions.

Factor 5, Scope and Effect -- Level 5-2 -- 75 Points

Work involves applying specific rules, regulations, and procedures to process various categories of tax returns, containing a variety of conditions or to resolve tax problems or issues that are covered by specific tax laws, rulings, and processes. Each work assignment comprises a complete segment or phase of processing returns or resolving well-defined problems.

The work affects the accuracy of subsequent processing, adjustments to taxpayers' liabilities, and the acceptability and timeliness of services to taxpayers.



Factor 6, Personal Contacts -- Level 6-2 -- 25 Points

The personal contacts are primarily with employees in the immediate unit or in related units of the service center and/or district office.

Factor 7, Purpose of Contacts -- Level 7-1 -- 20 Points

The purpose of contacts is to obtain, exchange, or clarify factual information. Internal contacts typically involve providing or exchanging factual information such as taxpayer's address or entity numbers, interpretations of computer codes or processing procedures for tax returns, clarification of account entries, and other similar information about taxpayers and tax accounts.

Factor 8, Physical Demands -- Level 8-1 -- 5 Points

The work is sedentary.

Factor 9, Work Environment -- Level 9-1 -- 5 Points

The work area is an office environment where normal conditions prevail.

**TOTAL POINTS -- 1005**

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## TAX EXAMINING CLERK, GS-592-5, BMK # 2

Duties

Incumbent processes tax returns from individuals, farms, businesses (sole proprietorship, partnership), estates and small business corporations for the IMF.

-- Reviews business, farm and individual tax returns to assure that required schedules are attached and completed, that entries e.g., depreciation, interest and dividend income, etc.) from supporting schedules are transferred to each required location, and that taxpayer identification, signatures, and dates are present.

-- Requests entity or microfilm research for correct entity, prior account transactions, and similar information needed to identify the taxpayer and interpret information submitted with tax returns.

-- Perfects documents by entering or transferring data to proper place or initiates letters to obtain or clarify information that is missing or unclear.

-- Fills out tax forms as required when taxpayer submits necessary information that has not been entered on IRS forms, and makes arithmetic verification of tax liability.

-- Reviews credits and deductions for allowability, enters codes for tentative disallowances, and initiates form letter notifying taxpayer of actions taken and the resultant effect on tax liability and refund.

-- Enters codes and symbols on tax forms for data transcription.

-- Reviews forms and associated documents for criteria concerning unusual or suspicious documents or entries and refers such returns to appropriate investigating units.

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Factor 1, Knowledge Required by the Position -- Level 1-4 -- 550 Points

-- Knowledge of income sources, allowable and unallowable expenses, exemptions, deductions, depreciation, and other conditions that affect tax liability. The employee uses this knowledge in tentatively allowing or disallowing interrelated claims or deductions in returns covering several sources of income such as salary, small corporation profits, investments, or others.

-- Knowledge of filing requirements for business, farm, estate, and nonbusiness individual returns such as filing dates, forms, schedules, and supporting documentation needed. The employee uses this knowledge to review returns and identify missing or incomplete information or inadequately prepared returns that require amendment or change to complete processing.

-- Knowledge of individualized methods of accounting for and reporting income, expense, and tax information in order to interpret taxpayer provided information in completing entries on tax forms and identifying tax liability.

Factor 2, Supervisory Controls -- Level 2-2 -- 125 Points

The employee performs recurring work according to predetermined quantity and quality criteria and batch priority order.
The supervisor provides special project assignments, introduces new or changed guidelines, and is available to provide advice and assistance. The employee processes tax returns and resolves most questions independently, according to established practices and procedures.

Finished work is subject to periodic supervisory spot review and a sample of finished work is reviewed in the quality review system. Review is for technical accuracy and to ensure compliance with instructions and established procedures.

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Factor 3, Guidelines -- Level 3-2 -- 125 Points

The employee follows written guidelines in IRS handbooks, local procedures and methods, and receives verbal instructions on revisions to these and other guidelines. In addition, the employee uses references and procedures that define tax conditions and allowable claims, deductions, and related offsets to income and taxes for a variety of business structures including sole proprietorships, partnerships, and small corporations. The employee uses judgment in adapting guidelines to situations such as returns showing income and tax liability based on, for example, income from a combination of partnerships, investments, and salary, and related itemized deductions. New or unusual conditions that are not covered by existing instructions or procedures are discussed with the supervisor in order to develop a means to account for the information.

Factor 4, Complexity -- Level 4-2 -- 75 Points

The employee performs tax processing duties involving related steps and procedures for a variety of tax categories including individual, business, and farm returns each having different although clearly discernible reporting and information requirements.

Decisions regarding what needs to be done are made by the employee based on the kind of tax return involved (business, estate) and how completely tax and supporting information is presented in the returns and schedules.

Factor 5, Scope and Effect -- Level 5-2 -- 75 Points

The employee works with several specified categories of tax returns in reviewing and perfecting them prior to entry of their contents to an automated tax accounting system.

These review and correction processes affect the accuracy of further processes and the accuracy of taxpayer liability and tax account records.

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Factor 6, Personal Contacts -- Level 6-1 -- 10 Points

Personal contacts are with other personnel in the service center in the same or related units.

Factor 7, Purpose of Contacts -- Level 7-1-- 20 Points

Contacts are established and maintained for the purpose of exchanging factual information about taxpayer identity, account status, and current and past account transactions.

Factor 8, Physical Demands -- Level 8-1 -- 5 Points

The work is sedentary. Typically, the employee may sit comfortably to do the work. There may be some walking, standing, bending, or carrying of light items. No special physical demands are required to perform the work.

Factor 9, Work Environment -- Level 9-1 -- 5 Points

The work is performed in an officelike setting involving everyday risks or discomforts, which require normal safety precautions typical of such places as offices and meeting and training rooms. The work area is adequately lighted, heated, and ventilated.

**TOTAL POINTS-990**

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## TAX EXAMINING CLERK, GS-592-5, BMK #3

Duties

Employee examines unpostable notices for one or more master files that are clearcut, containing single or a few closely related issues. Typically, each unpostable situation involves a single taxpayer entity and/or account and a single tax year. For developmental purposes or, intermittently, to provide assistance to others, the employee processes more complex unpostable issues involving multiple years/accounts/ taxpayers. Searches returns and other

records and/or contacts taxpayers to obtain information in order to identify reasons that tax data failed to post to master computer records and to resolve those conditions. Unpostables occur for a variety of reasons, such as when a taxpayer files a return reflecting a change in the taxable status of a corporation without having first secured IRS approval, when the period of the return filed fails to match the appropriate filing period, or when a return does not post because of a mismatch with the filing requirements established by law for that taxpayer. In other cases unpostables may occur due to problems associated with manual and automated tax processing systems. Specifically, the employee:

-- reviews unpostables reports to determine the nature of specific problem conditions.

-- reviews tax transcripts, printouts, returns, and related information sources to identify the causes for unpostable conditions.

-- contacts taxpayers and/or their representatives (such as tax preparers) by telephone, form letter, or special letter as required.

-- from internal information sources and/or information provided by taxpayers, makes changes in appropriate records and forms and prepares coded entries to amend and complete master file records.

-- provides descriptions of ADP system and processing problems that cause unpostables to occur.



-- intermittently processes cases that involve relationships among different accounts and/or span more than a single tax year.

Factor 1, Knowledge Required by the Position- Level 1-4-550 Points

-- Knowledge of a wide range of tax returns and related reports and documents to identify and determine approaches to resolving unpostable conditions. This knowledge is used in identifying information, income, and substantiating reporting requirements, tracing the sequences of information relationships through returns and reports to identify incomplete, inaccurate or missing information and for identifying the established steps and procedures to use for IMF, BMF, or other master file transactions.

-- Knowledge of ADP coding requirements for one or more master files to develop coding changes and original transaction entries with coding combinations that are compatible with existing information on the tax records.

-- Extensive knowledge of internal research sources such as microfilm transcripts, tax returns and reports, online data files accessed through a terminal and other information sources to trace sequences of transactions, identify problem areas, and apply existing procedures to the solution of unpostable conditions.

Factor 2, Supervisory Controls--Level 2-2--125 Points

The supervisor assigns the work area ( IMF, BMF, etc.) and reinforces established work instructions as to deadlines and quantity and quality criteria and is available to interpret guidelines and provide advice and assistance on unusual or unprecedented cases.

The employee performs assigned work independently, resolving problems and irregularities according to established practices and procedures. The employee seeks assistance from the supervisor or a senior worker on cases containing unprecedented issues, when all available records sources have been searched, or when decisions will have impact on other functions.



Completed work is reviewed by the supervisor on a spot check basis in order to remain aware of the nature of unpostable conditions and the efforts required to resolve them. A sample of completed work is subject to review in the quality review process. The work is most often reviewed for compliance with deadlines, appropriateness of results, and compliance with production requirements. Work methods are seldom reviewed except in cases of new work or when there are patterns of problems in achieving appropriate results.

Factor 3 , Guidelines--Level 3-2--125 Points

Guidelines consist of various agency procedures, guides to tax laws, handbooks, manuals, and implementing directives. The guides cover all except very exceptional circumstances although the employee must use judgment in selecting the guideline most appropriate to the circumstances in each case.

Situations to which the guidelines cannot be applied or work requiring significant deviations from the guidelines are referred to appropriate personnel or units for interpretation and directions.

Factor 4, Complexity--Level 4-2--75 Points

The work involves identifying, correcting, and posting a variety of unpostable conditions using several different and unrelated work procedures and methods for different kinds of tax conditions and for differing master file structures.

The employee decides what needs to be done by recognizing the involved master file, the nature of the conditions, appropriate standardized procedures and methods for solution, and the amount and kind of records search and/or taxpayer contact that is required.



The employee identifies factual conditions and elements that are present in each case in order to define elements of tax information and code for interrelated computer transactions.

Factor 5, Scope and Effect--Level 5-2--75 Points

The work involves the execution of rules, regulations, and procedures to resolve a wide range of unpostable conditions and typically completes the processing requirements for each tax return or report. Although concerned with the specific conditions that constitute unpostables, the work includes cases from several kinds and categories of tax conditions.

The products of this work result in proper posting of returns and documents and facilitate further processes such as examining returns, issuing refund checks, and others.

Factor 6, Personal Contacts -- Level 6-2 -- 25 Points

Contacts are established by telephone, as needed, with taxpayers or their immediate representatives such as tax preparers or family members. The employee also has frequent contact with other IRS employees in the immediate and related work units in service centers and in district offices.

Factor 7, Purpose of Contacts -- Level 7-1 -- 20 Points

Contacts are established or maintained in order to obtain or furnish factual information needed to resolve unpostable conditions and to explain the status of tax accounts.

Factor 8, Physical Demands -- Level 8-1 -- 5 Points

The work is sedentary, typically allowing the employee to sit comfortably, although there may be some walking, bending, or carrying of light items. No special physical demands are required to do the work.

Factor 9, Work Environment -- Level 9-1 -- 5 Points

The work is performed in an officelike setting involving everyday risks or discomforts requiring normal safety precautions typical of settings such as, offices and meeting and training rooms. The work area is adequately lighted, heated, and ventilated.

**TOTAL POINTS--1005**

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## TAX EXAMINING ASSISTANT, GS-592-6, BMK #1

Duties

Incumbent is responsible for analyzing, searching, determining, and initiating appropriate actions on taxpayer responses to balance due notices for all types of tax within a master file (e.g., BMF). Much of the work in this position involves the more complex business, individual, fiduciary, or other returns containing conditions and account relationships that must be resolved to close the delinquency questions. This activity entails notice analysis, telephone, and/or written contact with taxpayers or their representatives. Work assignments include correcting or adjusting taxpayer accounts through utilization of IDRS and data processing systems; reporting accounts as currently uncollectible; tracing and transferring payments; and identifying cases for field contact. Specifically, the incumbent:

-- Telephones taxpayers to secure balances due. Secures payment, financial, levy source, adjustment, and uncollectible information. Provides information on matters such as taxable income and allowable deductions. Advises taxpayers of prepayment provisions of the Internal Revenue Code and the possibility of their liability for penalties should they fail to comply.

-- Takes appropriate corrective action to close case such as: adjusting (abating) taxpayer's account; placing the account in suspense status (including determining and reporting accounts currently not collectible); recomputing the tax liability (including restricted interest); tracing lost payments; transferring credits between entities; recommending the reopening of audits, accelerating issuance of TDA/TDI notice; or, when necessary, denying the taxpayer's request. In denying a request, incumbent may determine that a lien or levy filing is appropriate and issue the case to the field.

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-- processes TDA unpostable documents and error listings. Determines causes of unpostable condition and initiates corrective actions.

-- Receives inquiries from the field offices (Office Branch and Field Branch personnel) on problem cases unresolved in the field which require the tax documents. Researches and resolves problem and informs field of case resolution.

-- Analyzes defaulted installment agreements and determines whether to reinstate the agreement, revise the agreement, or abolish the agreement. May contact the taxpayer for additional information, such as the reason for default or to secure updated financial information before resolving the taxpayer's account. Also, when a taxpayer alleges inability to meet payments, the incumbent determines whether the taxpayer should be allowed to forego specific payments.

-- When assigned as a quality reviewer, performs a quality review of documents initiated by Collection Branch for appropriateness and acceptability for input to IDRS. This includes review of requests for adjustment, payment tracer, and credit transfer. Perfects these documents for input to IDRS and, if necessary, rejects inadequate documents and returns documents to originator with explanation for rejection.

-- Reviews and analyzes, to determine proper course of action, assessments, collections, refunds, and claims in which expiration of the statute is imminent.

-- Manually verifies balances on certain master file accounts because of restricted interest implications. Adjusts these accounts as necessary including abatement of restricted interest.

-- Serves as coach to lower grade employees, assisting, guiding, advising, and answering questions from them as required.

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Factor 1, Knowledge Required by the Position -- Level 1-4 -- 550 Points

-- Knowledge of all types of tax returns, supporting documents, forms, penalty abatement procedures (reasonable cause) and interest computations (including restricted interest) in making additions, corrections, and alterations to tax modules and in advising taxpayers of the options available regarding their tax liability and the effect of these options on the liability.

-- Thorough knowledge of ADP and IDRS processing and adjustment procedures (IRM Parts III and V), including knowledge of all IDRS transaction codes and their interrelationships and functions within the computer processing system, and an understanding of current and prior operations and program problems in order to enter, correct, change, or transfer tax account transactions.

-- Knowledge of the provisions of the Privacy Act and disclosure procedures as they apply to the release of information on a taxpayer's account.

-- Knowledge of procedures and criteria to initiate referral to Examination, Criminal Investigation, SP, and field Collection Branch activities.

-- Knowledge of taxpayer rights and the ability to advise taxpayers of pertinent appeal procedures that are applicable to their particular circumstances.

-- Ability to provide clear and concise replies (both written and verbal) to taxpayers, or their representatives, and to exercise tact and diplomacy in contacts with taxpayers, attorneys, and public officials of Federal and local governments. Ability to deal with all classes of taxpayers, often in extremely delicate situations including those where taxpayers are evasive and irate, and in some cases unwilling to accept the Service's position.

-- Ability to interpret detailed financial data pertaining to taxpayer's ability to pay in order to effectively review proposed and defaulted installment agreements.



Factor 2, Supervisory Controls -- Level 2-3 -- 275 Points

The supervisor assigns work to the employee based on daily receipts of taxpayer responses to notices, district requests for adjustments, installment payment listings, payment tracers, and other sources. Priorities are set by the supervisor based on aged cases and timeliness criteria.

The examiner independently reviews cases to identify the nature of the taxpayer's responses to notices, the potential scope of tracing missing payments, or the extent of searches required to determine the taxpayer's intent in crediting outstanding balances. The examiner plans the work steps involved, using either established or individually devised procedures to resolve the issues. The examiner identifies and resolves problems and deviations in the information provided and the search and resolution techniques applicable to the facts involving such conditions as current and future quarter payments on estimated taxes, deposits in several related accounts, credit transfers between accounts or entities and others that are similar. Such approaches to delinquency resolutions require the examiner to plan, adjust, and

implement approaches based on previous training, experience, instructions, and generally accepted practices in the work.

A random sample of the completed work is reviewed in the formal quality review system for appropriateness, soundness of decisions, and conformance to policy and established requirements and deadlines. Work is also subject to spot check by the supervisor for the same purposes. Work methods used in closing cases are not normally reviewed in detail except in highly unusual or potentially precedent-setting cases.

Factor 3, Guidelines -- Level 3-2 -- 125 Points

Guidelines consist of ADP handbook, IRM Part V, and other manuals, tax regulations, and written and oral implementing procedures which cover most situations encountered. The wide variation in taxpayer problems encountered, the conflicts in data or in previous actions and similar conditions require the employee to exercise judgment in adapting and making minor deviations in applying the guidelines in order to develop solutions to problems. Changes in processing procedures and in the tax laws may require the employee to adjust methods accordingly.



Factor 4, Complexity -- Level 4-3 -- 150 Points

The employee processes a variety of delinquent account conditions for individual, various kinds and sizes of business and other kinds of tax returns requiring the application of different and unrelated processes and work methods for the master files and account requirements. Decisions regarding what needs to be done are made by the employee on the basis of the information provided in the existing records and that acquired from taxpayers or their representatives and chooses from among alternative courses of action.

The work involves conditions that must be identified and analyzed concerning taxpayer intent in reported information, ability to pay, business or personal considerations that affect the amount and kind of taxes due, and whether they are collectible and similar to other conditions.

Factor 5, Scope and Effect -- Level 5-2 -- 75 Points

The employee performs correspondence and telephone contact duties with taxpayers in order to collect delinquent taxes in cases that typically involve first delinquencies for limited amounts of taxes due. The work involves the application of specific rules, regulations, or

procedures and typically comprises a complete segment of work that serves to close open tax account records.

The work affects current tax liabilities, future year reporting requirements, and taxpayer understanding and acceptance of tax reporting and documentation requirements. Finished work also affects the accuracy and reliability of further work processes in closing master file accounts or additional collection activities.

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Factor 6, Personal Contacts -- Level 6-2 -- 25 Points

Has frequent contacts with taxpayers and their immediate representatives such as family members or returns preparers and with employees within IRS and other agencies.

Factor 7, Purpose of Contacts -- Level 7-2 -- 50 Points

Contacts are made to secure additional information, to explain actions which may adversely affect the taxpayer, or to explain the applicability of tax law to unusual situations. Sometimes persons contacted are initially fearful, skeptical, or uncooperative. The employee gains cooperation by explaining their mutual goal to resolve the problem or question and offering assistance to achieve that end.

Factor 8, Physical Requirements -- Level 8-1 -- 5 Points

No unusual physical efforts are required.

Factor 9, Work Environment -- Level 9-1 -- 5 Points

Work is primarily sedentary and is performed in a normal officelike environment.

**TOTAL POINTS -- 1260**

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## TAX EXAMINING ASSISTANT, GS-592-7,BMK # 1

Duties

Incumbent is responsible for analyzing and resolving tax processing problems, adjusting taxpayer accounts, and providing information on all types of IMF and/or BMF taxes. Issues are identified through first time taxpayer generated inquiries, claims, or internally generated adjustments.

-- Analyzes data in keeping with current tax laws and regulations to arrive at determinations of tax on IMF and/or BMF taxpayer accounts.

-- Reviews tax returns, requests for adjustment, and other input documents. Receives, reads, and analyzes cases to identify nature of the problem or inquiry.

-- Determines information or document needed to resolve cases, researches for pertinent tax data through microfilm records, encoder books, IDRS, and other sources as required; contacts taxpayers and/or their representatives to obtain necessary information both by telephone and correspondence.

-- Analyzes all available information and takes expeditious corrective action: that is, adjusts taxpayer's account; initiates credit transfers when necessary; recomputes tax, penalty, and interest, (including restricted interest); prepares manual refunds; and initiates proper correspondence to deny taxpayer's request and explain action taken.

-- Records an accurate and detailed sequence of all actions taken in resolution of cases.

-- Responds to taxpayer inquiries and provides advice on tax regulations as they apply to specific situations or document processing difficulties.

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-- Analyzes and makes determinations whether to suspend collection for a period of time on balance due notices when corrective action may be necessary. Does extensive records searches on missing payments.

-- Protects confidentiality of taxpayer information within the confines of disclosure laws, rules, and regulations.
-- Reviews and initiates adjustment action for certain agreed issues identified as Examination Criteria such as investment credit carryback, or carryover, income averaging, dividend

exclusions, and tentative carrybacks using the appropriate blocking series for referral to Examination after adjustment action.

-- Refers possible violations of tax law, cases requiring examination determination or cases requiring legal determination of the tax code to Examination Branch or Criminal Investigation Branch.

-- Informs supervisor of recurrent procedural or processing problems and suggests new or revised procedures or methods to avoid such conditions or issues in future actions.

Factor 1, Knowledge Required by the Position -- Level 1-5 -- 750 Points

-- Knowledge of a wide range of tax reporting requirements, allowable/ nonallowable offsets to taxes and income and conditions for changing tax liabilities in established tax accounts for any or all of the following master files: individuals, business of all kinds and sizes, estates, exempt organizations, and others. The employee uses this knowledge in identifying the nature and scope of problems or issues described by taxpayers, whether or not there is reason to adjust account entries, and to plan and carry out adjusting actions. Actions taken by the employee vary from explaining prior actions (e.g., disallowed deductions) or making very basic, single issue changes (e.g., amended individual returns) to changes involving several accounts which may result from claims submitted by very large business corporations with involved parent/subsidiary tax relationships.



-- Knowledge of the structure and contents in each computer master file system and the effects on existing records caused by entering new or additional transactions in each kind of account to plan and execute data input sequences needed to add or change existing account records while protecting information needed for historical and examination trail reference.

-- Knowledge of tax regulations and automated procedures for processing in current and prior years in order to compute current and prior year taxes, reconstruct returns, and develop tax liability or refund status based on multiyear computations using different tax rates and methods.

-- Knowledge of the structure and general contents of the Internal Revenue Code and a variety of references to tax court rulings, such as Commerce Clearing House and/or Prentice Hall, in order to verify or disclaim taxpayer citations and to cite such sources in supporting account adjustments

-- Knowledge of the provisions of the Privacy Act and disclosure procedures as they apply to the release of information on taxpayer's account.

-- Knowledge of other agency procedures related to tax processing (SSA, Federal Reserve Bank, Disbursing Office, private financial institutions, and so forth) in order to properly apply IRS adjustments.

-- Knowledge of procedures and criteria which requires referral to Examination, Collection, and Criminal Investigation activities.

-- Knowledge of statutes of limitations and procedures for statute protection.



Factor 2, Supervisory Controls -- Level 2-3 -- 275 Points

The supervisor assigns work to employees and evenly distributes difficult cases. The supervisor sets overall priorities for completion of work, keeps examiners informed of changes in tax laws and regulations, and suggests techniques for handling unusual or nonrecurring situations.

The employee independently reviews the assignments to identify the number, nature, and scope of issues or conditions involved and determines the steps, methods, and procedures required to complete the assignment. The employee identifies and resolves problems and deviations such as apparent single year adjustments that impact on and require changes to prior year account transactions by independently adjusting planned approaches according to previous training, instructions, and accepted practices in the work.

A random sample of completed work is reviewed in the formal quality review system for appropriateness, soundness, and conformance to policy and requirements. Although some technical review may be performed, the work methods used to achieve the end results are seldom reviewed in detail.

Factor 3, Guidelines -- Level 3-2 -- 125 Points

Guidelines consist of applicable portions of ADP handbooks, IR Code, IR Manuals, Tax Services such as those published by Commerce Clearing House and Prentice-Hall. The Guidelines generally cover the situations, issues, or questions raised by taxpayers. For issues that are not covered in the guidelines or cases that are especially involved or complex, requiring significant deviations from guidelines or new approaches are discussed with the supervisor for referral to another appropriate unit. The wide variation in taxpayer problems

and financial situations encountered and conflicts in data or with previous actions requires the employee to exercise judgment in selecting and applying guidelines to individual circumstances and in making minor deviations to adapt to specific conditions.

The employee discusses with the supervisor changes or additions to internal procedures based on conditions identified in resolving problems which are inadequately described in existing guidelines.

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Factor 4, Complexity -- Level 4-3 -- 150 points

The employee performs a range of duties involving adjustments in many kinds of tax accounts or in identifying and explaining tax account actions to taxpayers concerning a wide variety of issues or questions. The employee responds to questions, complaints, and issues about individual and/or business taxes in correspondence or telephone contacts.

The employee studies the issues or questions and decides whether an action is justified and what must be done to develop a solution. For example, the employee identifies the nature of an issue (e.g., business loss to be applied in reducing current and prior taxes or individual taxpayer complaints that a deduction should not have been disallowed) and decides what provisions of law or regulation apply to the specific condition, whether to extend beyond the facts provided by the taxpayers and the approaches required to construct and implement tax account adjustments.

Actions taken by the employee vary according to such conditions as the tax year involved, prior claims and actions on record, whether single or sequential actions are required, the effect of actions on record, changes in tax regulations and processing methods, and similar conditions that are a mixture of facts. Various tax regulations must be identified in order to establish a relationship between taxpayer claims and authorized account adjustments.

Factor 5, Scope and Effect -- Level 5-3 -- 150 Points

The employee responds to initial taxpayer complaints and inquiries and takes actions by adjusting accounts if this is needed and composing letters explaining the reasons for processing actions in adjusting or not adjusting taxpayer accounts for individual and/or business taxpayers. The work covers a wide range of taxpayer claims and questions, requiring responses explaining, for example: why itemized deductions were disallowed; complex adjustments in business tax accounts, such as distributing operating losses over three tax years; manual refund procedures; processing quick assessments; and many others. These range from straightforward explanations to involved adjustments in existing accounts. The

employee also identifies common patterns or trends in problems and recommends changes in processing procedures and methods.

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Work products affect taxpayer's liability for taxes or the amount of refund due and also affect taxpayer understanding and acceptance of tax reporting and payment requirements. Recommendations for system changes affect the adequacy, effectiveness, and efficiency of other processing areas in service centers and district offices. Recognition of statute expiration limitations prevents loss of revenue to the Government.

Factor 6, Personal Contacts -- Level 6-2 -- 25 Points

Employee has frequent contacts with taxpayers and their immediate family members or similar representatives, district offices, State agencies, Federal Reserve Banks, other outside organizations, and service center personnel by correspondence or telephone. Employee protects confidentiality of taxpayer within the confines of disclosure laws or rules and regulations.

Factor 7, Purpose of Contacts -- Level 7-2 -- 50 Points

Contacts are made to secure additional information, to explain actions which may affect the taxpayer, to secure compliance with IRS regulations, or to explain the applicability of tax laws. Those contacted are generally cooperative although some must be convinced that providing requested information is to their own benefit.

Factor 8, Physical Demands -- Level 8-1 -- 5 Points

No unusual physical efforts are required.

Factor 9, Work Environment -- Level 9-1 -- 5 Points

Work is performed in an officelike setting with no environmental stress.

**TOTAL POINTS -- 1535**

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**TAX EXAMINING ASSISTANT, GS-592-7, BMK # 2**

Duties

Incumbent is a Revenue Representative responsible for making prompt personal contacts in the office and in the field on cases which have not been completed by prior office procedures. Work assignments include Returns Compliance Programs, Taxpayer Delinquent Accounts, Taxpayer Delinquency Investigations, and other investigations on which correspondence and telephone collection efforts have been unsuccessful. The incumbent performs the following duties:

-- Contacts taxpayers to encourage voluntary compliance with tax laws and to prevent taxpayer delinquencies before they occur, to effect collection of delinquent taxes, to secure delinquent returns, and to initiate corrective action based on taxpayers' statement or records.

-- Makes prompt taxpayer contacts, obtains pertinent information and resolves investigations within a prescribed time period. If the investigation cannot be resolved within this period, it will be transferred to the appropriate work area where additional processing will occur.

-- Interviews taxpayers or their representatives in the office, in the field, and/or by telephone to effect collection of TDA's (including notices) involving all types of unpaid tax liabilities where no major problems or complexities are anticipated and where disposition can reasonably be expected within a prescribed period of time.

-- Secures and analyzes collection information statements to determine taxpayer's financial condition, verifies assets and liabilities, searches public records, and determines lien priority.

-- Obtains information from third party sources and either secures full payment, arranges for an installment agreement, or reports tax to be currently uncollectible according to personal analysis and determination of the taxpayer's financial condition and ability to pay.



-- Contacts taxpayers to obtain delinquent returns and resolve taxpayer delinquency investigations. Provides information on matters such as filing requirements, taxable income, allowable deductions, etc., to facilitate the preparation of returns. Also, informs taxpayers of prepayment provisions of the Internal Revenue Code and the possibility of their liability for penalties should they fail to comply.

-- Conducts various returns compliance programs. Works from a variety of leads (IRS printouts, information contained in public records, etc.) to identify nonfilers, obtain

records, and to assure continued compliance with tax laws. Specifically, seeks to prevent delinquency by encouraging voluntary compliance prior to the actual violation of filing requirements.

-- Recommends Federal Tax Lien and/or Notice of Levy actions against taxpayers when sources exist and taxpayer neglects or refuses to satisfy the liability. Initiates supporting information to release Notice of Levy and/or Lien in valid circumstances.

-- Recommends and serves summonses on taxpayers and third parties to require personal appearance and/or production of records.

-- Initiates requests for adjustments to taxpayer's accounts where facts indicate such action is in order.

-- Conducts courtesy investigations from other offices both within and outside the district which usually involve the filing or refiling of liens, service of levies, service of summonses, locating taxpayers, collection of accounts, etc.

-- Composes and initiates correspondence to taxpayers explaining the regulatory reasons for notices, assessments, delinquencies, and specifies taxpayer actions such as submission of claim information, delinquent returns, collection information, or full payment.



-- May serve as a coach to Revenue Representatives of lower grade, assisting, guiding, advising, and counseling them as required.

-- As required by the supervisor, performs other related duties which may involve working with Revenue Officers in seizure actions, e.g., witness requirement, taking inventory, sales, etc., and record searches.

-- May provide taxpayer assistance during peak workload periods.

Factor 1, Knowledge Required by the Position -- Level 1-4 -- 550 Points

-- Knowledge of and ability to interpret and to rapidly recall provisions of the Internal Revenue Code, the IR Manual, revenue rulings, Service policies, commercial tax services, and regulatory references sufficient to advise taxpayers of their filing and payment requirements. This knowledge is used to provide clear and concise replies to taxpayers, or their representatives regarding tax obligations, appeal rights, and alternatives available.

-- Knowledge of all types of tax returns, filing requirements, supporting documents and schedules, and all forms used in making additions, corrections, and alterations to tax modules. Thorough knowledge of adjustment procedures, including knowledge of IDRS transaction codes and their interrelationships and functions within the computer processing system in order to interpret research material and reconstruct prior processing and/or adjustment actions. This knowledge is also used to explain any regulatory actions taken by the Service, including those of an adverse nature, such as levy, lien, or termination of payment agreements. Knowledge of regulatory actions prompted by 100 percent penalty and transferee assessments.

-- Skill in conducting interviews with taxpayers and/or their representatives to determine both the nature and extent of assistance required. Exercises tact in making inquiries, often of a personal nature, to ascertain circumstances relevant to tax obligations. Ability to detect indications of fraud, hidden assets, and other methods of concealment used to avoid payment and noncompliance with the tax laws.



Factor 2, Supervisory Controls -- Level 2-3 -- 275 Points

The supervisor assigns work on the basis of some established method for evenly distributing work in terms of numbers and level of difficulty such as predetermined geographic or zip code boundaries, provides advice and assistance when it is requested, and instructs the employee on implementation and interpretation of new procedures and guidelines.

The employee performs assigned case resolutions independently. Each assignment must be reviewed to identify the specific issues and tax liabilities involved. The employee plans the number and kinds of approaches and steps to be taken for each case and executes the plan for each collection effort. Approaches and methods are adjusted according to the degree of cooperation by the taxpayer and the employee's determination that such processes as searches of public records are required to identify or expand information about levy and lien sources or prepare background reports and pass cases to Examination, Criminal Investigation or other appropriate collection units. Completed work is subject to sampling in a formal quality review process and is sampled by the supervisor. Both reviews are to determine conformity with established objectives, priorities, and deadline requirements and that they are technically sound and appropriate to the case issues. The methods used in arriving at end results are rarely reviewed in detail, except in unusual cases having potential impact on work methods.

Factor 3, Guidelines -- Level 3-3 -- 275 Points

The employee uses a variety of IRS handbooks and manuals covering collection procedures and methods and summaries of tax rulings, published in commercial tax guides (Commerce Clearing House, Standard and Poor). The guidelines cover most work processes although there are gaps in specificity for such conditions as reasonable causes for failure to pay, inability to pay in a lump sum, or other conditions about which the employee must make decisions about how to proceed in accepting information and continuing pursuit of collection requirements.

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The employee uses judgment in interpreting and adapting the guidelines according to circumstances encountered in telephone or face to face contacts with taxpayers and employers. For example, the employee exercises judgment in accepting or rejecting taxpayer offers for payment plans, reasonable cause for abating interest or penalties, recommending serving liens or levies or similar circumstances that develop during the course of closing a tax delinquency case.

Factor 4, Complexity -- Level 4-3 -- 150 Points

The work involves resolving tax delinquency cases for individual, business, corporate, fiduciary, estate, and other tax categories involving taxpayers at all economic levels. The work involves a mixture of duties that vary with the nature of the issues, the status and location of the taxpayer, and the procedures and methods appropriate to each situation.

The employee identifies the issues and plans the approaches and methods to be used. Each case situation contains conditions or elements that must be identified both at initiation of the case and as required by the degree of taxpayer cooperation or disagreement that develops during the course of the case.

The work involves conditions such as taxpayer personal and financial circumstances or difficulties in locating and contacting individuals that must be identified and weighed by the employee in choosing from alternate courses of action.

Factor 5, Scope and Effect -- Level 5-3 -- 150 Points

The employee resolves a variety of tax delinquency cases by collecting taxes due or influencing taxpayers to file delinquent or potentially delinquent returns. The work involves individual taxpayer problems or situations (e.g., loss of income, deceased primary taxpayer,

indebtedness, extended illness, tax protest) that must be reconciled with tax liability and treated by the employee in collecting taxes according to established criteria.

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The work affects taxpayer social and economic well-being since taxes may be collected directly from the taxpayer or through an employer or financial institution and may be in lump sums or timed payments. In addition, collection cases commonly include penalty and interest assessments up to 100% penalties in some business cases and some are collected through lien and levy sources. Records concerning cases that cannot be collected affect subsequent investigation and collection efforts by providing a history of case activities and leads to lien and levy sources.

Factor 6, Personal Contacts -- Level 6-3 -- 60 Points

The employee makes telephone and face-to-face contacts with taxpayers in their roles as individuals, or as employees, proprietors, or officers of small to very large businesses and/or with their attorney or accountant representatives. In addition, the employee establishes and maintains recurring contacts with public officials and officials of financial institutions (banks, savings and loan companies, etc.). Contacts with taxpayers and their representatives are established in a manner that requires that the role and authority of each participant must be defined and possibly verified during the course of the contact.

Factor 7, Purpose of Contacts -- Level 7-3 -- 120 Points

The purpose of contacts with taxpayers is to gain compliance with tax laws by persuading, influencing, or motivating taxpayers to comply with requirements to pay taxes and file returns that are outstanding or delinquent. In serving levy or liens, and in contacts with other public officials or officials of financial institutions, the purpose is to gather information or to take action involved in tax enforcement proceedings. Because of prior collection activities, other experiences with IRS or negative attitudes about the tax system, those contacted may be fearful, skeptical, or uncooperative. Therefore, the employee must be skillful in approaching each delinquent taxpayer in order to gain compliance with established tax laws and regulations.

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Factor 8, Physical Demands -- Level 8-1 -- 5 Points

The office work is sedentary, typically allowing the employee to sit comfortably to do the work. Field work involves driving an automobile or using public transportation and going in

and out of a variety of public and commercial buildings. The employee is required to walk, bend, stoop, and carry light items in performance of some duties. Although counter work and field work involves movement and some moderate exertion, they do not place demands on the employee for special physical exertion or ability.

Factor 9, Work Environment -- Level 9-1 -- 5 Points

Office work is performed in a typical office setting with normal risks or discomforts associated with such places as meeting rooms, offices, training rooms, and like environments. Field work involves normal precautions and risks or hazard typical of driving or riding in a vehicle or moving in and out of or working in an office building or other commercial establishment. The work areas are normally adequately lighted, heated, and ventilated.

**TOTAL POINTS -- 1590**

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## TAX EXAMINING ASSISTANT, GS-592-8, BMK # 1

Duties

Incumbent resolves previously unsatisfied questions and the most difficult and/or sensitive taxpayer problems, complaints, or inquiries involving potential tax adjustments for individuals, businesses ranging from very small proprietorships to very complex conglomerates, estate or fiduciary accounts, exempt organizations, and others with established tax accounts.

-- Reviews case assignment in order to isolate issues ranging from routine explanations about prior IRS actions to claims from very large corporations involving complex tax adjustments in several accounts and prior tax years.

-- Searches master files and returns for information about prior taxes and adjustments and the Internal Revenue Code and related tax rulings to identify the specific nature of problems and determine whether adjustments are justified.

-- Extends searches and problem solving methods beyond information submitted by taxpayers, including pre-ADP records in order to resolve previously unidentified issues that may constitute the basis for taxpayer dissatisfaction with prior IRS actions, and/or to manually reconstruct tax status in order to blend many kinds and sources of information in determining tax liability or refund entitlement.

-- Calculates taxes, penalty, and interest for current and prior year accounts based on the information provided by taxpayers and information or conditions that become apparent during problem solving efforts.

-- Adjusts current and prior year tax accounts by planning, coding, and entering sequences of transactions (adjusted taxes, penalties, interest credit transfer, and others) in stages so that account continuity and audit trail integrity are maintained in multiyear adjustment records. Extends beyond normal data entry procedures in using block, freeze, command, or release codes for cases involving especially complex account interrelationships or codes for special circumstances such as overriding established controls, retrieving data and constructing records from normally frozen accounts.

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-- Composes entries for internal records and letters to taxpayers explaining the issues involved in cases, the methods used to resolve them, and the legal basis for the results derived from the IR Code and precedent tax rulings.

-- Identifies gaps in internal procedures and processing methods that cause problems or issues to occur, develops revisions or additions to internal procedures to capture additional information or to record it in a new way, and, occasionally, develops improved means for taxpayers to report information in a manner that avoids similar future problems and recommends such changes and additions to procedures to the supervisor.

-- Assists taxpayers contacted during problem solving efforts by providing information and assistance regarding information that must be reported for tax purposes, how to report the information in returns and tax schedules, allowable and nonallowable credits and deductions, and the potential requirement to prove the legitimacy for claims and deductions in individual, business, and other tax returns.

Factor 1, Knowledge Required by the Position -- Level 1-5 -- 750 Points

-- Indepth knowledge of a broad range of filing requirements and the many kinds of offsets used to claim credits and deductions from taxes and income in arriving at tax liability or refund status for individuals through very large and complex business and other taxpayers. This knowledge is used to identify, accept, or reject claims involving existing tax accounts and apply a wide variety of standardized and unconventional technical methods and procedures in resolving issues and conditions that are especially difficult, complex, or sensitive.



-- Broad knowledge of the structure, legal provisions, and technical interpretations of the Internal Revenue Code, interpretive manuals, and references to precedent tax rulings. This knowledge is used in identifying, relating, and citing clauses of law and case actions relating to unusually difficult complaints and claims, deciding why specific clauses or rulings apply to specific issues rather than others, and evaluating and explaining correct or incorrect taxpayer use of such sources.

-- Indepth knowledge of computer master file structures and contents in order to gain access to taxpayer accounts, interpret prior actions, make adjustment entries, and to develop adjustment and coding techniques for unusual circumstances or conditions such as overriding some internal controls in order to develop records for legal proceedings or making highly complex adjustments and credit transfers among several interrelated accounts.

-- Lower levels of knowledge are used in resolving and processing routine inquiries and complaints that can be more readily disposed of by applying conventional, standardized work processes.

Factor 2, Supervisory Controls -- Level 2-3 -- 275 Points

-- The supervisor assigns individual cases and points out those that require special handling or appear to contain unprecedented issues or problems.

-- The employee independently reviews each case and identifies the nature, scope, and depth of issues involved, plans the scope and depth of information searches, and determines or devises work methods that fit the nature of the case. The employee independently plans the approaches and performs the sequence of tasks to solve complex tax problems.



-- Finished work is subject to supervisory and quality review processes to identify trends in taxpayer problems, assure that results are technically sound and within known interpretations of tax laws, and to evaluate the adequacy of recommendations for new or revised internal procedures and work methods.

Factor 3, Guidelines -- Level 3-3 -- 275 Points

Numerous guidelines are available and apply to most conditions encountered, although there are gaps in specificity such as when tax claims or issues contain conditions or combinations of conditions that are unique or rarely occur and are not specifically covered in the guidelines. The guidelines include the Internal Revenue Code, collections of tax rulings (Commerce Clearing House, Prentice Hall, and others), guides and procedures that define the general methods and procedures for responding to taxpayer questions and adjusting current and prior tax accounts, and many of the procedural manuals and work instructions appropriate for lower levels of this factor.

The employee exercises judgement in interpreting and adapting the guidelines according to specific tax issues and legal citations presented by taxpayers, often involving many adjustments in several interrelated tax accounts. For some problems the employee develops special, nonstandard work methods and procedures to resolve problems including overrides to internal computer controls and procedures in order to satisfy requirements such as providing information from blocked tax accounts. In addition to interpreting guidelines according to issues involved in a case, the employee explains to taxpayers misapplication or misinterpretation of tax laws and related rulings.

The employee independently recognizes problem conditions arising from gaps in processing work methods and procedures and develops and recommends revised procedures in order to

capture needed information and avoid repeated problems covering the same kind of information or circumstances.

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Factor 4, Complexity -- Level 4-3 -- 150 Points

The work includes duties involving a variety of standardized, general and devised work methods, processes and procedures for resolving a wide range of sensitive or especially difficult tax questions. Problems or issues contain conditions such as media or congressional involvement, second or subsequent inquiry on the same issue from a taxpayer, or many interrelated adjustments and transfers between accounts.

The work involves cases that originate from taxpayers or their representatives, such as accountants or attorneys, or from congressional or executive branch referrals, news media, and others who have reason to adjust their taxes, or who question, complain about, or protest IRS tax collection activities.

The employee decides what needs to be done in each case by identifying and isolating the specific issue(s) involved and selecting or devising a course(s) of action that fits the circumstances peculiar to each case.

The work involves conditions and elements that must be identified by the employee such as problems involving interrelationships among several tax years, mixed corporate and subsidiary tax accounts or related accounts on record in two or more service centers. Specific actions to be taken vary with: the specific facts involved; whether the issues relate to individual, business or other kinds of taxpayers; relationships with other taxpayers and tax accounts; and the depth and difficulty of the specific issues involved in each case.

Factor 5, Scope and Effect -- Level 5-3 -- 150 Points

The work involves treating a wide variety of the most difficult or sensitive tax processing problems and making changes in existing tax accounts in conformance with established criteria for recording and adjusting tax liability. Cases involve problems, complaints, and protests submitted by taxpayers and others concerning amendments to taxes, new information about deductions, business losses, and many other considerations. Such cases involve issues for which previous attempts to adjust or explain account transactions have not satisfied the taxpayers, issues that have received some notoriety in public news media, and others. Some cases are considered sensitive, and the work also involves cases that have been identified as particularly complex or difficult because of intricate account relationships, little used deductions, many interrelated adjustments in several tax years, or similar criteria.

Work products affect taxpayer filing status and tax liability for current and prior tax years and may establish the basis for future reporting requirements at higher or lower tax rates. Developing and recommending changes in internal work methods and procedures affects the efficiency of processes in the immediate and other IRS service centers.

Factor 6, Personal Contacts -- Level 6-3 -- 60 Points

Personal contacts are established as they are needed by telephone or infrequently in face-to-face contact with taxpayers, their accountants or attorneys, and with congressional or executive branch staff members. Each contact requires that the employee identify the nature and purpose of the contact, and, for privacy considerations, establish that the person contacted is authorized to discuss tax account information.

Factor 7, Purpose of Contacts -- Level 7-3 -- 120 Points

Contacts are for the purpose of resolving tax problems by receiving complaints; clarifying issues; obtaining additional information; explaining about filing taxes in terms of the timing, forms, optional deductions, and substantiating information required. The persons contacted are often irate, distressed, or initially uncooperative especially when the contacts involve their second (or subsequent) effort to resolve an issue or error. Frequently, the employee must motivate the persons contacted to cooperate in complying with established laws and regulations and accepting the need for information and the manner it is used in IRS actions affecting taxpayer accounts.



Factor 8, Physical Demands -- Level 8-1 -- 5 Points

The work is sedentary, typically allowing the employee to sit comfortably to do the work, although there may be some walking, bending, or carrying of light items. No special physical demands are required to perform the work.

Factor 9, Work Environment -- Level 9-1 -- 5 Points

The work is performed in an officelike setting involving every day risks or discomforts which require normal safety precautions typical of such places as offices, and meeting or training rooms. The work area is adequately lighted, heated, and ventilated.

**TOTAL POINTS -- 1790**

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## EXPLANATORY MEMORANDUM

## TAX EXAMINING SERIES, GS-592

This memorandum is published to provide interpretive/explanatory information regarding the classification standard for the Tax Examining Series, GS-592. The memorandum does not contain grade evaluation criteria. Explanatory Memoranda provide background information intended to help users in understanding and applying the contents of the standards and explaining the standards to employees and managers.

## INTRODUCTION

The tentative standard for the Tax Examining Series, GS-592, was distributed in November 1980 for review, test application, and comment to the Department of the Treasury, Internal Revenue Service (IRS), National Treasury Employees Union (NTEU), and other interested employee organizations. Agency comments were due January 28, 1981; they were received in August 1981. Part I of this memorandum summarizes the comments received on the draft, identifies changes that were made in the standard, and explains why changes were or were not adopted. Additional comments on a revised draft were received from IRS in February 1982. Those comments are addressed separately in Part II of this memorandum.

## PART I

We received comments from IRS through Treasury that raised questions, offered recommendations, and commented in other ways on all parts of the initial standard. NTEU submitted comments which raised some general concerns about the tentative standard, endorsed the IRS analysis and recommendations, and offered suggestions for changing the qualification standard. Two OPM regions conducted intensive reviews of the standard, test applied it in two IRS Service Centers, and submitted comments. Recommendations for changes and additions to the standard were also derived from a number of meetings with personnel and operating officials from IRS and Treasury. In response to comments and suggestions received, changes were made in virtually every part of the standard.

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### A. INTRODUCTORY MATERIAL

ISSUE: Wording was suggested to expand the series definition and series coverage to cover additional kinds of tax examining work.

ACTION: The intent of the changes was incorporated by adding most of the suggested wording.

ISSUE: Suggestions were made to change several of the exclusions in order to better define the kind of work that is excluded and to clarify the reasons for suggesting specific alternative series. A suggestion was made also to describe the work of contact specialists and refer users to the Contact Representative Series, GS-962.

ACTION: We adopted most of the recommendations for clarification and for identifying the Miscellaneous Clerk and Assistant Series, GS-303, for classifying some general clerical work. The suggested information concerning contact representatives was not added since the nature of such work is sufficiently different from tax examining that it is unnecessary to specifically exclude it from this series.

ISSUE: Several suggestions were offered for editorial changes in wording in the Occupational Information section, including one concerning substantive review of legal and administrative actions.

ACTION: All of the suggestions were incorporated except the one concerning substantive review. That kind of work is covered in the occupational information with less emphasis on "substantive review." The suggested wording could lead to conflicting interpretations about differences between tax examining work and tax collection work that is properly classified in a two grade interval occupation.



ISSUE: Position titles proposed in the tentative standard, Tax Documents Examiner and Tax Accounts Examiner, did not readily apply to many jobs in the occupation. IRS recommended that the title, Tax Examiner, should be the only title for all positions, or the titles should be adjusted to fit Clerk and Technician kinds of occupations.

ACTION: The titles were changed to Tax Examining Clerk for positions in grades GS-1/5 and Tax Examining Assistant for positions in grades GS-6 and above.

ISSUE: Suggestions were made to include a "User's Guide" in order to clarify factor level values for knowledge of computer terminal operations and computer codes and to explain that work examples used in factor level descriptions (FLD's) do not preclude awarding higher factor levels for similar kinds of work when such work requires additional or different kinds of knowledges, skills, and abilities.

ACTION: A "User's Guide" section was not added since the changes that were adopted in the FLD's exemplify the conditions and values that could have been described in such a section.

For example, several examples that were added in factor level descriptions address differences in computer related knowledges and also distinguish the kinds and levels of KSA's required for similar work processes such as reviewing and coding tax returns at different grade levels.

B. FACTOR LEVEL DESCRIPTIONS

ISSUE: Additional and/or amended wording was recommended for each of the factor levels 1-2 through 1-5 and additional examples of work processes were suggested in order to reinforce the application of factor levels to a variety of work assignments.

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ACTION: The recommended changes and additions in the factor levels and work examples were all added, nearly verbatim.

ISSUE: The wording should be changed in the factor level descriptions for Supervisory Controls in order to remove an implication that the internal IRS quality review system limits credit to the second level for this factor. Recommendations were offered for additional changes to or deletions of individual words and phrases.

ACTION: The intent of the recommended changes is reflected in revisions made to the factor level descriptions for Supervisory Controls. Much of the discussion concerning this factor dealt with application (rather than definition) of levels 2-2 and 2-3. For many positions in this occupation, the 2-2 level is appropriate to the highly structured nature of work assignments and prescribed work methods. The 2-3 level is described in the FLD's and is applied in benchmarks for jobs involving less structured controls and, therefore, greater individual responsibility.

ISSUE: Several editorial changes were recommended to modify the contents of the factor level descriptions for Guidelines. One of these involved reinforcing the "gaps in specificity" concept in the third level.

ACTION: Changes were made almost entirely as suggested.

ISSUE: Changes in wording were suggested for factor levels 4-2 and 4-3, in order to better distinguish differences between those factor levels.

ACTION: The wording was changed slightly in both FLD's to capture the intent of the recommendation.

ISSUE: An error in terminology was pointed out and editorial changes in wording were recommended for the Scope and Effect FLD's.

ACTION: The factor levels were amended to accommodate the suggested changes and to remove terms erroneously used.

ISSUE: Recommendations were made to delete some obsolete terminology from the Personal Contacts FLD's and to add wording that better exemplifies the kinds of persons contacted at the second and third levels.



ACTION: Changes were made as recommended.

ISSUE: Examples were provided of tax examining work involving Purpose of Contacts at levels 2 and 3, with recommendations to add those levels in the final standard.

ACTION: The second and third levels of Purpose of Contacts were added.

C. BENCHMARKS

ISSUE: BMK GS-4 #1 described more authoritative actions than examiners exercise in processing returns. References to disallowing deductions and other references to tax adjustments should be removed. Also, the benchmark should be clarified to define more specifically the kinds of returns processed and the ADP knowledges required.

ACTION: Wording in the benchmark in the description of duties, knowledges, and actions taken by the examiner was changed to conform with the recommendations.

ISSUE: BMK GS-5 #2 did not represent a real position.

ACTION: The benchmark was replaced with another suggested in the comments.

ISSUE: BMK GS-6 #1 somewhat overstated the description of employee responsibilities and KSA's in the duty statements and the level of knowledge required. A revised description of the work was proposed as a replacement benchmark, applying the 1-4 (550 points) rather than the 1-5 (750 points) level of knowledge.

ACTION: The suggested revisions to the knowledge level were acceptable; however, there were questions about consistent applicability to the position of some of the other factor levels. Examining work involving statistics of income may be evaluated as just under or clearly

within the factor point range for GS-6 depending on differences in local duty assignments and controls over the work. The benchmark was removed from the standard, leaving factor level determinations open to local analysis and evaluation.



ISSUE: BMK GS-6 #2 was a hybrid position involving work found in at least two different positions.

ACTION: The benchmark was removed and another substituted for it (BMK GS-6 #1 in the final standard).

ISSUE: BMK GS-6 #3 did not accurately represent the position described, currently a GS-7.

ACTION: This benchmark was removed from the final Standard.

ISSUE: BMK GS-7 #1 should be revised to clarify the scope of the work involved in resolving problems associated with individual and/or business taxes.

ACTION: Agency-submitted revisions to the benchmark were used in the final standard.

ISSUE: BMK GS-7 #2 did not clearly represent the position that was intended in the draft. A substitute description of the same position was provided.

ACTION: The substitute description was inserted to replace the draft benchmark.

ISSUE: BMK GS-8 #1 contained terms that were erroneously used and required correction.

ACTION: The corrections were made.

NOTE: The benchmarks that were removed (GS-5 #2, GS-6 #2, and GS-6 #3) represented proper application of the factor levels to job assignments. They were removed because they inadequately represented existing positions in IRS.

D. QUALIFICATION STANDARD

ISSUE: NTEU objected to a perceived change in length of experience requirements for advancement up to GS-5.

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ACTION: The length of experience table (general and specialized experience) was not changed from the draft because: (1) the total experience requirements were unchanged from the previous standard; and (2) the new standard reduces the amount of specialized experience required for progression to GS-5. Thus, the revised standard is less restrictive than the previous standard.

E. OCCUPATIONAL STATISTICS

As of December 1980 there were 12,945 full time permanent supervisory and nonsupervisory employees in this occupation. The distribution by grade was as follows:

| | |
|---|---|
| GS-2 -- 88 | GS-8 -- 425 |
| GS-3 -- 214 | GS-9 -- 383 |
| GS-4 -- 1497 | GS-10 -- 197 |
| GS-5 -- 3103 | GS-11 -- 138 |
| GS-6 -- 3659 | GS-12 -- 32 |
| GS-7 -- 3205 | GS-13 -- 4 |

These statistics do not include the large number of seasonal employees hired by IRS each year during heavy tax filing periods. This standard applies to positions filled by those employees. Therefore, at peak employment levels, it applies to approximately 27,000 full-time permanent and part-time employees.

## PART II

IRS was also given an opportunity to review a draft copy of the final standard. In response to agency comments, a number of additional changes were made throughout the standard. The following sections address the issues raised by IRS in this final review and the actions taken/not taken in response to their comments.

A. GENERAL

ISSUE: A number of suggestions were offered to correct misused or misleading technical terms, misspellings, and preferred expressions and phrases throughout the various parts of the standard.

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ACTION: All except one of the suggested changes, additions, and corrections were implemented. In some cases, the wording was modified to better fit the flow of existing

wording and/or the intent of a factor level. The only suggestion that was not adopted was one providing for written correspondence as an element of Personal Contacts. Since that factor deals only with interpersonal contacts in a direct face-to-face setting or through communications devices (i.e., telephone, radio, etc.), the wording was not changed.

B. FACTOR LEVEL DESCRIPTIONS

ISSUE: The agency suggested adding a fourth level of Complexity (4-4) to avoid having to use the third level (4-3) over too broad a grade range in the standard, i.e., GS-5 through GS-8. Applying level 4-4 to BMK 8-1 would upgrade that position to GS-9.

ACTION: As modified, the final standard applies level 4-3 in benchmarks for grades GS-6 through GS-8. (This is not inconsistent with several other FES standards which use level 4-3 in benchmarks at grades GS-5/9.) Neither the information provided nor observations of work during the study supported the application of Complexity level 4-4. Therefore, that level was not added to the standard.

ISSUE: Purpose of Contacts FLD level 7-3 was written so that it appeared to apply to only a very few tax examining positions in the Collection activity.

ACTION: The FLD was broadened to apply to additional job situations, reinforcing the intent that the essential elements at this level involve the attitudes of those contacted (fearful, skeptical, uncooperative, etc.) and requirements for the employee to convince, motivate, or otherwise overcome basically negative first reactions in order to accomplish the objectives of the contact.

C. BENCHMARKS

ISSUE: BMK GS-5 #3 was written too broadly, covering the full range of unpostables work from rather routine to the most difficult. Supervisory Controls level 2-2 did not adequately recognize the degrees of independence and employee initiative involved in doing the most difficult levels of unpostables work. The agency suggested that level 2-3 should be applied and the grade increased to GS-6. It was also recommended that we add an agency-developed benchmark at GS-6 to reflect regular and recurring assignments involving the most difficult and complex cases in the Input Perfection Branch (errors, rejects, and unpostables).

ACTION: In effect, both concerns were addressed by revising BMK GS-5 #3 to show that many employees do unpostables work that does not include the most difficult and complex cases and, therefore, work under supervisory controls that appropriately equate to the 2-2 level. In addition, the Complexity level for the benchmark was reduced to level 4-2 because it fits the lesser scope of work now described for the position. These changes will help in distinguishing between the more difficult input perfection work and related work at lower levels. The modified GS-5 #3 benchmark provides the basis from which the agency can support higher grade work for specific assignments that clearly exceed the GS-5 level in difficulty and responsibility.

ISSUE: The Supervisory Controls level in BMK 6 #1 should be increased from 2-2 to 2-3 to cover Taxpayer Delinquency Accounts work involving the most complex kinds of such cases (BMF multiple-year/ account/taxpayer, etc.). In addition, the benchmark does not support the application of the 7-3 level for Purpose of Contacts since typically the taxpayers contact the examiner in response to IRS notices and voluntarily attempt to resolve delinquency problems with the examiners.

ACTION: The benchmark was revised to reflect that, in the position described, the employee regularly works with the more complex cases, under very general supervision requiring the employee to exercise initiative in planning and carrying out work assignments, including deviations from established methods and procedures. Under those circumstances, the 2-3 level of Supervisory Controls is appropriate and is shown in the revised benchmark. The Purpose of Contacts factor level was reduced in the benchmark from 7-3 to 7-2.



ISSUE: In BMK GS-7 #1, the level of knowledge required should be 1-5 rather than 1-4. The 1-5 level was shown in the initial draft standard for this benchmark and the work is exemplified in FLD 1-5 in the standard. Further, based on IRS onsite evaluation, level 3-3 credited for Guidelines in this benchmark was not appropriate since the employees are restricted in the amount of independent judgment they may apply in deviating from established guidelines, work methods, and procedures. Therefore, the Guidelines factor level in the benchmark should be evaluated at 3-2.

ACTION: Both changes (1-4 to 1-5 and 3-3 to 3-2) were made as recommended.

ISSUE: In BMK GS-8 #1, the wording for Purpose of Contacts was incomplete and, therefore, did not reflect the actual nature of contacts in the job or meet the intent of level 7-3. The wording in the benchmark should be changed to fit the conditions in the job and sustain the 7-3 level.

ACTION: The wording was changed to better reflect the circumstances in the job and to reinforce the application of level 7-3.