

Job Family Position Classification Standard for the Professional Tax Examining Group, 0500

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INTRODUCTION

This Job Family Standard (JFS) provides series definitions, titling instructions, and grading criteria for nonsupervisory two-grade interval professional positions in the Professional Tax Examining Group, GS-0500, for General Schedule (GS) and other “white collar” pay plans. In the GS position classification system established under chapter 51 of title 5, United States Code, the positions addressed here would be two-grade interval positions.

This JFS is divided into three parts. Part I contains occupational information applicable to Federal work covered by this JFS without regard to pay plan or classification system. Part II provides the grading criteria for positions classified in accordance with GS grade definitions. Part III will include explanatory material about the development of this JFS.

The term “General Schedule” or “GS” traditionally denotes the major position classification system and pay structure for white collar work in the Federal Government. Agencies no longer subject to chapter 51 have replaced the GS pay plan indicator with agency-unique pay plan indicators. For this reason, reference to GS has been omitted from much of this JFS.

Coverage

This JFS covers the following occupational series and is unique to the Internal Revenue Service (IRS), U.S. Department of the Treasury:

Series

Internal Revenue Agent	0512
Tax Specialist	0526

Modifications to and Cancellations of Occupational Series, Standards, and Guides

Issuance of this JFS modifies, renames, supersedes, or cancels occupational series, classification standards, and guides as described in the following table. The table also indicates how to classify work covered by previous classification standards.

Previous Series	Action Taken / How to Classify Work Previously Covered
Accounting and Budget Group 0500	<ul style="list-style-type: none"> • Removes this standard from the Accounting and Budget Group, 0500, and renames this occupational group.
Internal Revenue Agent 0512	<ul style="list-style-type: none"> • Supersedes this standard, last revised December 2000.
Tax Specialist 0526	<ul style="list-style-type: none"> • Supersedes this standard, last revised December 2000.

PART I – OCCUPATIONAL INFORMATION

Part I is intended for use by the Internal Revenue Service (IRS), U.S. Department of Treasury in evaluating professional positions in the Job Family Position Classification Standard for the Professional Tax Examining Group, GS-0500. It provides series definitions, titling instructions, and detailed occupational information for this job family.

General Series Determination Guidelines

Selection of the correct series for a position is an essential part of the entire human resources management process for a variety of reasons. For example, qualification requirements used in recruiting are based on the series of the position; career ladders are influenced by the series; and organizational structure is often designed with consideration of the series of assigned positions.

Determining the correct series for a position is usually apparent by reviewing the assigned duties and responsibilities and comparing them to the series definitions and general occupational information the job family standard (JFS) provides. Generally, the series determination for a position is based on the primary work of the position, the highest level of work performed, and the paramount knowledge required to do the work of the position. Normally, it is fairly easy to make this decision. However, in some instances, determining the correct series may not be as obvious.

Use the following guidelines to determine the predominant series when the work of a position matches more than one job family or occupational group. Also, when the work of a position falls into more than one series within this job family, it may be difficult to determine which particular series predominates. In such situations, apply the guidelines below in the order listed to determine the correct series.

- **Paramount knowledge required.** Although there may be several different kinds of work in the position, most positions will have a paramount knowledge requirement. The paramount knowledge is the most important type of subject-matter knowledge or experience required to do the work.
- **Reason for the position's existence.** The primary purpose of the position or management's intent in establishing the position is a positive indicator for determining the appropriate series.
- **Organizational mission and/or function.** Positions generally align with the mission and function of the organization to which they are assigned. The organization's function is often mirrored in the organizational title and may influence the appropriate series.
- **Recruitment source.** Supervisors and managers can help by identifying the occupational series providing the best qualified applicants to do the work. This is closely related to the paramount knowledge required.

Although the work of some positions may require applying professional accounting and auditing related knowledge and skills, classification of professional positions in the Professional Tax Examining Group, 0500, may not be appropriate. The [Additional Occupational Considerations](#) section of this JFS provides examples where the work may involve applying related knowledge and skills, but not to the extent it warrants classification to this job family. Additional information may be found in OPM's publication, [The Classifier's Handbook](#).

Official Titling Provisions

Title 5, United States Code, requires the U.S. Office of Personnel Management (OPM) to establish authorized official position titles to include a basic title (e.g., Tax Specialist) that may be appended with one or more prefixes and/or suffixes. Agencies must use the official position titles for human resources management, budget, and fiscal purposes. Instructions for assigning official position titles are provided for specific series in this section.

Supervisors and Leaders

Add the prefix “Supervisory” to the basic title when the agency classifies the position as supervisory. If the position is covered by the General Schedule, refer to the [General Schedule Supervisory Guide](#) for additional titling and grading information.

Add the prefix “Lead” to the basic title when the agency classifies the position as leader. If the position is covered by the General Schedule, refer to the [General Schedule Leader Grade Evaluation Guide](#) for additional titling and grading information.

Organizational Titles

Organizational and functional titles do not replace but complement official position titles. Agencies may establish organizational and functional titles for internal administration, public convenience, program management, or similar purposes. Examples of organizational titles are Branch Chief and Division Chief. Examples of functional titles are Chief of Policy Development and Chief of Operations.

Parenthetical Titles

None prescribed. Agencies may supplement the basic titles authorized in this standard with parenthetical titles if necessary for recruitment or other human resources needs.

Occupational Information by Series

INTERNAL REVENUE AGENT, 0512		<u>Qualification Standard</u>
Series Definition	<p>This series covers positions that determine or advise on liability for Federal taxes when such work requires a professional knowledge of accounting theories, concepts, principles and standards and, in addition, a knowledge of pertinent tax laws, regulations, and related matters. This series is unique to the Internal Revenue Service (IRS), U.S. Department of the Treasury.</p>	
Titling	<p>The basic title for this occupation is <i>Internal Revenue Agent</i>.</p>	
Occupational Information	<p>General Occupational Information</p> <p>Internal Revenue Agents conduct independent on-site examinations or participate in team examinations of the Federal income tax returns of individuals, businesses, corporations, and other entities to determine correct tax liabilities.</p> <p>Agents select returns for examination from a batch that has been reviewed for possible disputed issues. The issues in <i>individual</i> returns typically involve questions about such matters as sources and amounts of income, reporting requirements, pensions, the amount of and whether deductions are allowed, gains and losses from sale or exchange of personal property or income-producing assets, and credits. Other issues may relate to profit and losses from a profession or business such as calculations for expenses, deductions for interest and taxes paid, losses and bad debts incurred, depreciation, repairs, and amortization of capital expenditures, employment taxes, and capital gains or losses. <i>Corporate</i> business issues involve issues such as business income and expense, alternative minimum taxes, intangibles, capitalization of inventories, related party transactions, changes in accounting methods, and built-in gain tax questions.</p> <p>Agents may also decide to examine based on operating division program emphasis on such areas as specific industries, certain categories of taxpayers, and inventory controls/valuation.</p> <p>Agents identify issues they will pursue based on large, unusual, or questionable items in the return or information missing from the return. They decide which issues should produce significant tax or compliance effect and the potential for collection. When determining the scope and depth of an examination, the agents identify the appropriate tax laws and facts needed to resolve the issues, prepare an audit plan and a schedule for conducting the examination, identify sources of information, and determine any need for functional area specialists.</p>	

(continued)

INTERNAL REVENUE AGENT, 0512 (continued)	
Occupational Information	<p>During the early stages of the examination, agents gather information about the taxpayer's economic status, business history, operations, organization and structure, accounting practices, internal controls, and record-keeping systems. They modify the examination approach based on information gathered and research related to trends in the specific industry, effects of the economy on the business for the period under examination, and laws specific to the business.</p> <p>They find areas of error or abuse, including isolating instances of non-filers and possible fraud. They are aware of trends in tax evasion methods and techniques and recognize indicators of fraudulent activities, such as understatement of income and improper deductions.</p> <p>The examination includes the investigation and audit of tax returns and corroborating records. Agents reconcile the return with the records. They also perform these tasks:</p> <ul style="list-style-type: none">• investigating and examining source documents, financial statements, and business activities;• ensuring that the records and tax returns reflect the transactions;• analyzing accounting records to ensure established accounting principles are applied;• checking to see that income and expense items are correctly reported; and• checking that methods of determining costs, expenses, and profits reflect appropriate values. <p>Agents conduct package audits to:</p> <ul style="list-style-type: none">• determine that the taxpayer has filed other required Federal tax returns such as information, excise, or other specialty returns, and• conduct concurrent examinations of these other returns when warranted in compliance with requirements. <p>If adjustments are necessary after completing the examination, agents determine appropriate penalties, and calculate the correct tax liability, penalty, and interest. In closing the examination, they confer with taxpayers or their representatives to explain the issues involved, the applicability of pertinent tax laws and regulations, and proposed adjustments. They attempt to secure the taxpayer's agreement on the correct amount of tax liability, solicit payment or offer installment agreements, and consider the feasibility of collecting potential tax deficiencies.</p>

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INTERNAL REVENUE AGENT, 0512 (continued)

Occupational Information

If the taxpayer does not agree with the agent's finding and chooses to appeal the assessment, the agent's written audit report provides the appeals office with the information necessary to handle the case. An audit report:

- describes the kind and extent of the examination made;
- present evidence, exhibits, and computations to support recommended tax liability;
- includes the regulatory and accounting basis for any adjustment;
- describes any special accounting or tax law issues; and
- cites pertinent provisions of law, regulations, and court decisions.

These factors create pressure to resolve cases within deadlines:

- tax laws that have voluminous judicial precedents and ramifications through nearly every aspect of society,
- repeated changes in the tax codes that increase the complexity of applying the law, and
- taxpayer's who develop their own interpretations or application of statutory provisions of tax laws.

Most agents handle a general program caseload. Other agents, after gaining experience or specialized training, move into specialized program areas for such matters as exempt organizations, employee benefit plans, excise taxes, and international organizations.

Some agents are assigned to perform quality review of cases, classification of returns, special programs planning and other programs monitoring and support duties. They also provide assistance to taxpayers and serve as expert witnesses or cooperating agents in criminal investigations.

The majority of agent work is performed in the field. Office time is spent ordering new returns, conducting pre-audit analysis, scheduling new appointments, researching, consulting with group managers or audit specialists, preparing administrative reports, assembling case files for closure, and preparing other reports, including those to be forwarded to appeals and other functions.

TAX SPECIALIST, 0526		<u>Qualification Standard</u>
Series Definition	<p>This series covers positions that determine, supervise, educate, advise and perform work related to Federal tax liability and as required, duties, and tariffs when such work involves contact with taxpayers, manufacturers, producers, importers, third-party organizations and/or their representatives. This series is unique to the Internal Revenue Service (IRS), U.S. Department of the Treasury.</p> <p>Work involves these types of duties:</p> <ul style="list-style-type: none"> • analyzing programs that provide tax, duty and tariff, and revenue-related accounting advisory and consultation services; and/or, • examining and/or reviewing of financial documents, or practices affecting the financial condition of an activity. <p>Work requires knowledge of financial accounting principles, practices, and methods as well as knowledge of pertinent laws, regulations, and rulings pertaining to taxes, and/or as required duties and tariffs.</p>	
Titling	<p>The basic title for this occupation is <i>Tax Specialist</i>.</p>	
Occupational Information	<p>Tax Specialists determine, educate and advise on the Federal tax liability of individual and business taxpayers.</p> <p>Taxpayers include:</p> <ul style="list-style-type: none"> • individuals whose only income is from wages and/or investments, • sole proprietors, • individuals with business and supplemental income, and • small partnerships and corporations. 	

(continued)

TAX SPECIALIST, 0526 (continued)	
Occupational Information	<p>Work requires contact with taxpayers, their representatives, and third party organizations on one or more of these types of matters:</p> <ul style="list-style-type: none">• examining and/or reviewing financial accounts, financial reports, and practices affecting or reflecting the financial condition of an activity; and• analyzing the design, development, execution and operation of programs that provide pre-filing and post-filing technical tax advice and assistance, and/or tax-related accounting guidance and assistance. <p>Tax Specialists resolve collection issues and arrange and accept payment of taxes including installment agreements, and Offer-in-Compromise (OIC), and Automated Collection System (ACS) liens and levies.</p> <p>All grade levels require knowledge of elementary financial principles, practices, and methods. Higher grade levels require knowledge of accounting at the intermediate level.</p>

Impact of Automation

Automation, computers, information technology (IT), and their widely varied applications are valuable tools of tax examining work. Automation increases the capacity of tax examining workers to design and control a wide variety of systems and/or processes. Tax examining workers use new and improved automated tools and methods ranging in complexity and breadth from personal computers for business use to highly complex tax examining databases and information management systems.

Tax examining professionals use automation, computers, information technology, and their applications to collect, process, and analyze data; initiate and track financial and non-financial data; obtain up-to-date information; generate reports or; create and report information.

Today's world of fast paced and increasingly complex tax examining work requires the use of this data through advanced automated systems.

The information technology tools involved and the skill required to use them generally replace or supplement work previously done manually or by machines. Although computers are used to facilitate work within this job family, automation does not change the primary purpose of the work or the paramount knowledge required to perform the work. Proper classification of positions is based on the relevant knowledge and skills required to perform the primary duties of the position.

Additional Occupational Considerations	
<p>Some positions may include professional or administrative work requiring some knowledge and skills typically associated with the Tax Examining Group, 0500. In some cases, a closer look may reveal classification to a series in this job family may not always be appropriate.</p> <p>The General Series Determination Guidelines section of this JFS offers guidance on selecting the most appropriate series.</p>	
<p>The following table provides examples of work performed in the 0500 job family, but not to the extent the paramount knowledge required, the reason for the position’s existence, the mission and/or function of the organization, and the recruitment source for the best qualified candidates would warrant classification to a series in this JFS.</p> <p>Note: In the table below, the term job family position classification standard is abbreviated as JFS.</p>	
If Work involves....	See This Standard or Series Definition:
Performing managerial and/or executive duties, rather than performing functional duties in areas such as accounting or tax examining.	<u>Program Management, 0340</u>
Advising on or supervising, planning, or organizing analytical or equivalent work not of an administrative support nature related to two or more administrative functions or services; and the functions or services are necessary for the internal operation or functioning of an organization; and the paramount qualification requirements are knowledge of management principles, practices, and techniques, and skill in executing the functions or services.	<u>Administrative Officer, 0341</u>
Work involves administrative support duties that support accounting, budget, and other related financial management work.	<u>JFS for Clerical and Assistance Accounting and Budget Work, 0500</u>
Work involves accounting, budgeting, and management-financial reporting functions for an organizational segment, field establishment, bureau, or independent agency.	<u>Financial Management, 0505</u>

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Additional Occupational Considerations (continued)	
If Work involves....	See This Standard or Series Definition:
<p>Work involves:</p> <ul style="list-style-type: none"> • processing original tax returns, establishing tax account records, or changing such records based on subsequent 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 <p>that requires knowledge of standardized processing and collection procedures to record tax information and knowledge of applicable portions of tax laws and rulings.</p>	<p><u>Tax Examining, 0592 within the JFS for Clerical and Assistance Accounting and Budget Work, 0500</u></p>
<p>Administering, supervising, or performing quasi- legal technical work requiring analysis and application of tax principles, specialized knowledge of the Internal Revenue Code and related laws and legal precedents, but does not require a law degree.</p>	<p><u>Tax Law Specialist, 0987</u></p>
<p>Applying practical knowledge of financial practices in such fields as land and mortgage markets, municipal revenues, and evaluating the soundness of financial offerings.</p>	<p><u>Financial Analysis, 1160</u></p>
<p>Administering, supervising, or performing collecting taxes, surveying for unreported taxes, and securing delinquent accounts.</p>	<p><u>Internal Revenue Officer, 1169</u></p>

Crosswalk to the Standard Occupational Classification

The Office of Management and Budget requires all Federal agencies to use the Standard Occupational Classification (SOC) system for statistical data reporting purposes. The Bureau of Labor Statistics uses SOC codes for National Compensation Survey and other statistical reporting. The Office of Personnel Management (OPM) and other Federal agencies maintain a “crosswalk” between OPM authorized occupational series and the SOC codes to serve this need. These SOC codes and this requirement have no effect on the administration of any Federal human resources management systems. The information in this table is for information purposes only and has no direct impact on the classification of positions covered by this job family standard. The SOC codes shown here generally apply only to nonsupervisory positions in these occupations. As changes occur to the SOC codes, OPM will update this table. More information about the SOC is available at <http://stats.bls.gov/soc>.

Federal Occupational Series and Position Titles and Their Related Standard Occupational Classification System Codes

Federal Occupational Series	Standard Occupational Classification Code Based on Occupational Series		Position Title	Standard Occupational Classification Code Based on Position Title	
Internal Revenue Agent, 0512	13-2081	Tax Examiners, Collectors, Preparers and Revenue Agents	Internal Revenue Agent	13-2081	Tax Examiners, Collectors, Preparers and Revenue Agents
			Supervisory Internal Revenue Agent	<i>1st-level:</i> 13-2081 <i>2nd-level & above:</i> 11-3031	Tax Examiners, Collectors, Preparers and Revenue Agents Financial Managers

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Crosswalk to the Standard Occupational Classification (continued)					
Federal Occupational Series and Position Titles and Their Related Standard Occupational Classification System Codes					
Federal Occupational Series	Standard Occupational Classification Code Based on Occupational Series		Position Title	Standard Occupational Classification Code Based on Position Title	
Tax Specialist, 0526	13-2081	Tax Examiners, Collectors, Preparers and Revenue Agents	Tax Specialist	13-2081	Tax Examiners, Collectors, Preparers and Revenue Agents
			Supervisory Tax Specialist	<i>1st-level:</i> 13-2081 <i>2nd-level & above:</i> 11-3031	Tax Examiners, Collectors, Preparers and Revenue Agents Financial Managers

PART II – GRADING INFORMATION

Part II provides grading information for use in determining the appropriate grade of nonsupervisory two-grade interval professional positions in the Tax Examining Group, 0500. These grading criteria are applicable to General Schedule positions classified under chapter 51 of title 5, United States Code. They may also be used as appropriate to determine work levels for other Federal position classification systems. You will find more complete instructions for evaluating positions in the following OPM publications: [Introduction to the Position Classification Standards](#) and [The Classifier's Handbook](#).

How to Use This Grading Information

Evaluate positions on a factor-by-factor basis using the factor level descriptions (FLDs) provided in this JFS. Compare each factor in the position description to the appropriate FLDs and illustrations. If the factor information in the position description fully matches an FLD for the series and specialty, you may assign the level without reviewing the illustrations. FLDs are progressive or cumulative in nature. For example, each FLD for Factor 1 – Knowledge Required by the Position encompasses the knowledge and skills identified at the previous level. Use only designated point values.

The FLDs in this JFS cover nonsupervisory positions at grades 5 through 15. Evaluate supervisory, leader, research, equipment development, and test and evaluation positions by applying the appropriate [functional guide](#).

Use the occupation and specialty-specific [factor illustrations](#) following the FLDs as a frame of reference for applying factor level concepts. Do not rely solely on illustrations in evaluating positions because they reflect a limited range of actual work examples. The level of work described in some illustrations may be higher than the threshold for a particular factor level. If the factor information in the position description fails to fully match a relevant illustration, but does fully match the FLD, you may still assign the level.

For each factor, record the factor level used, the points assigned, and relevant comments on the [Position Evaluation Summary Worksheet](#). Convert the total points to a grade using the Grade Conversion Table, and record the grade in the Summary section of the Worksheet. The shaded portions of the table reflect the most commonly found grades in this job family.

Grade Conversion Table

Convert total points on all evaluation factors to General Schedule grades using the following table. The shaded areas reflect grade levels commonly attained in this job family.

Point Range	GS Grade
855–1100	5
1105–1350	6
1355–1600	7
1605–1850	8
1855–2100	9
2105–2350	10
2355–2750	11
2755–3150	12
3155–3600	13
3605–4050	14
4055–up	15

Position Evaluation Summary Worksheet

Organization _____

Position # _____

Evaluation Factors	Factor Level Used (FL#, etc.)	Points Assigned	Comments
1. Knowledge Required by the Position			
2. Supervisory Controls			
3. Guidelines			
4. Complexity			
5. Scope and Effect			
6/7. Personal Contacts and Purpose of Contacts			
8. Physical Demands			
9. Work Environment			
SUMMARY	Total Points		Standards Used
	Grade Conversion		

Additional Remarks:

Title, Series, and Grade Assigned:

Prepared by: _____ Date: _____

Agencies may copy for local use.

Factor Level Descriptions (FLDs)

FACTOR 1 – KNOWLEDGE REQUIRED BY THE POSITION

Factor 1 measures the nature and extent of information or facts that an employee 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 necessary to apply that knowledge. You should only select a factor level under this factor when the knowledge described is required and applied.

Level 1-5		750 Points
Series	Tax Specialist 0526	
FLD	<p>Knowledge of:</p> <ul style="list-style-type: none"> • basic accounting practices; • basic interviewing and investigative techniques; and • general knowledge of collection techniques, methods, and practices <p>sufficient to do entry-level development assignments, such as:</p> <ul style="list-style-type: none"> • conducting examinations of returns • developing relevant information to resolve tax issues; and • conducting collection activities. <p>Additionally, as required, these types of knowledge:</p> <ul style="list-style-type: none"> • basic knowledge of technical tax law and tax-related accounting methods and practices sufficient to explain and examine issues related to taxpayer's accounting methods (e.g., cash/accrual basis), as well as to advise and assist taxpayers in meeting their Federal tax obligations. • basic knowledge of the contents of various legal instruments related to developmental assignments that may involve such items as leases, wills, deeds, and trusts. Such items may affect taxpayer property, property rights, and income. 	

Level 1-5		750 Points
Series	Internal Revenue Agent 0512	
FLD	Professional knowledge of the concepts and principles of accounting, auditing and examinations sufficient to do entry-level work designed to meet these types of objectives: <ul style="list-style-type: none">• provide experience in the practical application of the specialization’s concept, principles, procedures, and techniques.• provide experience in using the specific procedures of automated systems to find, review, or change accounting data in transaction files, ledgers, accounts, summary reports, and financial statements.	

Level 1-6		950 Points
Series	Tax Specialist 0526 Illustration(s)	
FLD	<p>Basic knowledge of accounting practices and methods as well as general and local business practices sufficient to isolate and define legal and factual issues present in the taxpayer's situation and apply pertinent tax laws and regulations to the individual case.</p> <p>Knowledge of interviewing and investigative techniques sufficient to conduct examinations of returns, to determine the nature of assistance needed, and to obtain pertinent, yet sensitive information in order to resolve tax issues.</p> <p>Knowledge of modern collection techniques, including laws governing creditors' rights, forced assessment collection provisions, and lien priorities sufficient to interpret public records and financial reports in cases involving the application of such laws.</p> <p>Additionally, as required:</p> <ul style="list-style-type: none"> • knowledge of technical tax law and tax-related accounting methods and practices sufficient to explain and examine issues related to the taxpayer's accounting methods and practices (i.e., cash/accrual accounting); and to advise and assist taxpayers in meeting their Federal tax obligations. • knowledge of the content and effects of various legal instruments such as leases, wills, deeds, and trusts that might affect property, property rights, and income of taxpayer cases. 	
Series	Internal Revenue Agent 0512 Illustration(s)	
FLD	<p>Professional knowledge of accounting and, as required, auditing concepts, principles, and methods sufficient to work independently using conventional procedures and practices that apply to most situations encountered.</p> <p>Additionally, one or more of these types of knowledge:</p> <ul style="list-style-type: none"> • basic, general knowledge of the organization's business practices pertaining to such matters as common administrative support or business accounting systems for payroll, purchases, maintenance, sales, and services sufficient to relate to the needs of serviced organizations; • basic, general knowledge of agency programs and their governing statutes, regulations, and practices sufficient to perform audit assignments using generally accepted Government auditing methods and techniques; or • the Internal Revenue Code and agency policies, rules, and regulations sufficient to analyze tax returns and related records sufficient to determine the reasonableness of such matters as deductible items, the validity of reported income and expenses, and probable earnings. 	

Level 1-7		1250 points
Series	Tax Specialist 0526	
FLD	<p>Knowledge of intermediate accounting concepts, principles, methods, and examination techniques as well as knowledge of technical tax-related accounting sufficient to analyze and evaluate issues related to such matters as cost accounting, inventory valuation methods, and changes in accounting methods.</p> <p>Knowledge of research precedents and other reference sources, such as the tax code, regulations, rulings, congressional committee reports, and court decisions sufficient to determine relevance to taxpayer’s individual circumstances.</p> <p>Knowledge of current tax law, regulations, court decisions, and rulings as well as agency policies, practices, and procedures sufficient to determine the correct tax liability and compliance with record-keeping and reporting requirements.</p> <p>Knowledge of collection procedures, laws governing creditors’ rights; forced assessment; and collection provisions, installment agreements, Offers-in-Compromise (OIC), and Automated Collection System (ACS) liens and levies sufficient to arrange and accept tax payments.</p> <p>Skill in interviewing and investigative techniques sufficient to obtain potentially sensitive information and to determine what information is pertinent to resolution of tax issues in conjunction with examining complex business and individual tax returns from such sources as fiduciaries and small-size C and S corporations.</p>	
Series	Internal Revenue Agent 0512 Illustration(s)	
FLD	<p>Professional, comprehensive knowledge of theories, practices, methods, and techniques of accounting and, as required, auditing; and organizational or program practices, policies, and functions sufficient to:</p> <ul style="list-style-type: none"> • independently conduct the complete range of tax examinations and related investigations of a broad range of business taxpayers such as sole proprietorships, partnerships, fiduciaries, and sizable corporations. 	

Level 1-8		1550 points
Series	Internal Revenue Agent	0512 <u>Illustration(s)</u>
FLD	<p>Mastery of a professional knowledge of the theory, concepts, principles, and practices of accounting and tax auditing, sufficient to conduct difficult assignments involving interfaces and inter-relationships between and among programs, systems, functions, policies, and various issues, e.g.:</p> <ul style="list-style-type: none"> • conceive new approaches to existing programs; • operate new and old systems concurrently; • establish programs central to the mission of the agency; • resolve problems of vital importance to the agency where there are conflicting economic and public interests; • apply advanced technology, as necessary; • comprehensively plan, analyze, determine cost/benefit relationships, and coordinate a great variety of functions, operations, teams, or interfacing administrative systems; • resolve issues where governing laws and regulations are highly interpretive and/or precedents are non-existent, obscure or conflicting; • plan and coordinate problem resolutions that involve a number of organizational entities; • develop creative solutions to controversial problems; • develop new systems for tax examination, tax management control, and tax documentation systems; • conduct examinations that require an integrated analysis of intricate and complex accounting systems, business activities, and financing over a broad range of industries, occupations, and specialized entities; and/or • develop and apply unique or extensive probing and analysis techniques and methods. 	

Level 1-9		1850 points
Series	Internal Revenue Agent 0512	
FLD	Mastery of a specialized area of accounting, and tax theory and principles sufficient to develop new hypotheses, theories, and concepts sufficient to: <ul style="list-style-type: none">• lead pioneering efforts in areas where no precedents exist, and issues of governmentwide scope are a primary focus; and/or• serve as a nationally or internationally recognized consultant and expert in the respective field.	

FACTOR 2 – SUPERVISORY CONTROLS

This factor covers the nature and extent of direct or indirect controls exercised by the supervisor or another individual over the work performed, the employee’s responsibility, and the review of completed work. The supervisor determines what information the employee needs to perform the assignments; (e.g., instructions, priorities, deadlines, objectives, and boundaries). The employee’s responsibility depends on the extent to which the supervisor expects the employee to develop the sequence and timing of the 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 completed assignment; spot check of finished work for accuracy; or review only for adherence to policy.

The primary components of this factor are: **How Work Is Assigned, Employee Responsibility, and How Work Is Reviewed.**

	Level 2-1	25 points
FLD	<p>How Work Is Assigned - The supervisor instructs the employee on what to do, the methods to use, what to look for, and what to bring to the supervisor's attention. When the supervisor assigns developmental tasks, or tasks involving the use of new formats, methods, or procedures, the supervisor typically provides detailed and specific instructions covering such things as:</p> <ul style="list-style-type: none"> • sources of information; • guidelines to be used; • forms and worksheets on which to enter data; • the end product desired; and • the analytical steps the employee is to follow in arriving at the product. <p>Employee Responsibility - The employee performs work as instructed. The employee consults with the supervisor or a higher-grade co-worker when clarification of instructions is necessary. The employee also receives guidance on problems and work methods not specifically covered by the original instructions.</p> <p>How Work Is Reviewed - The supervisor reviews work while in progress and upon completion to see that the employee followed directions and the results are complete and accurate.</p>	

Level 2-2		125 points
FLD	<p>How Work Is Assigned - The supervisor instructs the employee on the purpose of the assignment and its scope, limitations, expected deadlines, and priorities. The supervisor also advises the employee on these types of matters:</p> <ul style="list-style-type: none"> • peculiarities of the assignment such as type of problems that may arise; • relevant accounting and management practices; • unusual transactions; and/or • automated system peculiarities <p>Employee Responsibility - The employee works independently, but within the framework established by the supervisor and in conformance with established practices and prescribed procedures. The employee refers problems not covered by the supervisor’s instructions or guides to the supervisor for help or a decision.</p> <p>How Work Is Reviewed - The supervisor reviews completed work closely to verify accuracy and conformance to required procedures and any special instructions. The supervisor also reviews findings and conclusions to ensure they are supported by facts. Typically, the supervisor reviews in detail the more difficult work of a type the employee has not previously done.</p>	

Level 2-3		275 points
FLD	<p>How Work Is Assigned - The supervisor outlines or discusses possible problem areas and defines objectives, plans, priorities, and deadlines.</p> <p>Employee Responsibility - The employee independently plans and carries out the assignment in conformance with accepted accounting, auditing or finance practices. The employee adheres to instructions, policies, and guidelines in exercising judgment to resolve commonly encountered work problems and deviations. The employee brings controversial information or findings to the supervisor's attention for direction.</p> <p>How Work Is Reviewed - The supervisor evaluates and reviews these characteristics of completed work:</p> <ul style="list-style-type: none"> • technical soundness and appropriateness; • adequacy of the investigation and analysis; • validity of conclusions drawn; • conformity with applicable policies, regulations, and procedures, and adherence to requirements; and • feasibility and utility of any proposals. <p>The supervisor does not usually review methods used in detail.</p>	

	Level 2-4	450 points
FLD	<p>How Work Is Assigned - The supervisor outlines overall objectives and available resources. The employee and supervisor, in consultation, discuss timeframes, scope of the assignment including possible stages, and possible approaches.</p> <p>Employee Responsibility - The employee is fully experienced in applying concepts and methodologies and is knowledgeable in functional program characteristics and requirements. The employee also is a technical authority with responsibility for these types of actions:</p> <ul style="list-style-type: none"> • planning and carrying out the assignment; • directing other functional specialists; • resolving most of the conflicts that arise; • coordinating the work with others as necessary; • interpreting policy and regulatory requirements; • developing changes to plans and/or methodology; and/or • providing recommendations for improvements in order to meet program objectives. <p>The employee keeps the supervisor informed of progress and of potentially controversial matters. Such matters may include these types of issues:</p> <ul style="list-style-type: none"> • major problems in completing accounting systems development or installation; • the possibility of fraud or items of major impact on other audit or agency program areas; and/or • the need for supplemental appropriations. <p>How Work Is Reviewed - The supervisor reviews completed work for soundness of overall approach, effectiveness in meeting requirements or expected results, the feasibility of recommendations and adherence to requirements. The supervisor does not usually review methods used.</p>	

Level 2-5		650 points
FJD	<p>How Work Is Assigned - The supervisor provides administrative and policy direction in terms of broadly defined missions or functions of the organization.</p> <p>Employee Responsibility - The employee is responsible for a significant program or function. The employee defines objectives, interprets policy promulgated by authorities senior to the immediate supervisor, and determines their effect on program needs. Additionally, the employee independently plans, designs, and carries out the work to be done. The employee is a technical authority.</p> <p>How Work Is Reviewed - The supervisor's review of the work covers such matters as fulfillment of accounting, tax auditing, or examination program objectives and the effect of advice, influence, or decisions on the overall program. The supervisor usually evaluates the employee's recommendations for new systems, methods, projects, or program emphasis in light of the availability of funds, personnel, equipment capabilities, priorities, and available resources. Also, the supervisor rarely makes significant changes to the employee's work.</p>	

FACTOR 3 – GUIDELINES

This factor covers the nature of guidelines and the judgment employees need to apply them. Individual assignments may vary in the specificity, applicability, and availability of guidelines; thus, the judgment employees use similarly varies. The existence of detailed plans and other instructions may make innovation in planning and conducting work unnecessary or undesirable. However, in the absence of guidance provided by prior agency experience with the task at hand or when objectives are broadly stated, the employee may use considerable judgment in developing an approach or planning the work. Here are examples of such guidelines used in professional work in the Professional Tax Examining Group, 0500:

- Agency regulations, legislation, and requirements covering program operations;
- Accounting system documentation;
- Principles of Federal appropriations law and Comptroller General decisions;
- The Internal Revenue Code and Manual;
- Guidelines, circulars, and regulations developed by other agencies and organizations such as the General Accounting Office (GAO), the Cost Accounting Standards Board (CASB), the Federal Accounting Standards Advisory Board (FASAB), the Joint Financial Management Improvement Program (JFMIP), the General Services Administration (GSA), the Office of Management and Budget (OMB), and functional regulations such as the Federal acquisition regulations;
- Agency-developed accounting and audit handbooks, manuals, and instructions;
- Treatises on accounting theory or guidance for developing solutions to difficult accounting problems;
- Agency regulations describing operating program requirements and characteristics;
- Standard texts covering the theory, concepts, and practices of accounting, and auditing;
- Files and records, such as previous audit reports;
- Governing policies and procedures of the agency;
- Federal tax regulations;
- Other tax reference publications;
- Established investigative procedures;
- Precedent cases;
- Administrative policies and precedents;
- Reference manuals such as financial handbooks; and
- Appropriations language.

Do not confuse guidelines with the knowledge described under Factor 1- Knowledge Required by the Position. Guidelines either provide reference data or impose certain constraints on applications. For example, in some of the functional areas covered by this standard, there may be several generally accepted methods of accomplishing work, perhaps set forth in an agency operating manual. However, in a particular office, the policy may be to use only one of those methods; or the policy may state specifically under what conditions the office may use each method. The primary components of this factor are: **Guidelines Used** and **Judgment Needed**.

Level 3-1		25 points
FLD	<p>Guidelines Used - The employee uses specific detailed guidelines that cover all aspects of the work.</p> <p>Judgment Needed - The employee works in strict adherence to available guidelines. The supervisor or a designated higher-grade co-worker must authorize any deviations from the guidelines.</p>	

Level 3-2		125 points
FLD	<p>Guidelines Used - The employee uses a number of procedural guidelines that specifically cover the assigned work. These guidelines include such items as clear precedents applicable to similar situations, applicable portions of functional area handbooks or agency manuals, specific audit plans, and/or written instructions. Special instructions relate to the specific characteristics of the assigned work.</p> <p>Judgment Needed - The employee uses judgment in locating and selecting the proper procedural and technical instructions and in performing those aspects of the work not specifically prescribed. Here are examples of such work:</p> <ul style="list-style-type: none"> • blocking and transmitting a manageable number of source documents; • annotating consistently different types of obligations; • adjusting automated billing in reimbursable transactions; and/or • determining the way a sample is portrayed <p>The employee refers situations that do not readily fit instructions or applicable guidelines to the supervisor or a higher-grade employee.</p>	

	Level 3-3	275 points
FLD	<p>Guidelines Used - Guidelines typically provide a preferred approach or describe generally accepted standards rather than precisely delineating requirements. Consequently, a situation may require a level of detail or scope of instruction that is greater than what the guidelines provide. Here are examples of such guidelines:</p> <ul style="list-style-type: none">• handbooks developed at higher echelons covering a range of agency accounting or finance operations, and which may provide suggestions and goals for increasing effective advisory services to management, as well as procedures that the employee must either implement or consider in establishing local office practices.• the Internal Revenue Code, Federal tax regulations, Treasury regulations, rulings, the Internal Revenue Manual, other tax publications, precedent cases, and other legal decisions.• a handbook of characteristics and specifications for a new automated accounting or financial information system where the manual is incomplete in covering many minor problems that arise.• audit plans for commonly performed audits that often are completed on a recurring schedule with defined approaches and specific objectives that are substantially the same for almost all audits. <p>Judgment Needed - The employee uses judgment to adapt the guidelines to specific cases or problems and/or to interpret a large number of varied policies and regulations.</p>	

	Level 3-4	450 points
FLD	<p>Guidelines Used - Typically, guidelines and policies are scarce; are very general in nature; pertain only to routine issues and matters; are stated in terms of goals to be accomplished rather than the approach to be taken; and present a number of principles and standards any one of which may reasonably apply to the broad subject matter. Documentation of work done in earlier assignments is not available or is not applicable because of changes in subject matter, objectives, or emphasis. Here are examples of such guidelines:</p> <ul style="list-style-type: none">• OMB circulars, directives, and regulations• Treasury Department regulations• judicial decisions• Comptroller General Decisions• the employing agency’s broad program goals and policy statements that describe only the purpose for which a program or system was established• requirements that define general specifications for management and financial systems or the parameters from which an accounting system is to be defined <p>Judgment Needed - The employee routinely must develop specific objectives and devise new methods, techniques, and criteria pertaining to such matters as:</p> <ul style="list-style-type: none">• identifying trends and patterns;• acquiring information and analyzing data;• modifying systems to accept new kinds of data;• developing solutions and presenting findings; and• examining returns for which there are no precedents. <p>The employee may interpret available guidance for employees at the same or subordinate levels.</p>	

	Level 3-5	650 points
FLD	<p>Guidelines Used - Guidelines consist of such items as broad policy statements, basic legislation, laws, tax regulations, and agency goals. Often the guidelines originate with more than one Federal department or agency. They may require extensive interpretation to effect agency-specific policy statements, regulations, and instructions that are free of ambiguous and conflicting or incompatible goals and objectives. These interpretations generally take the form of these types of policy statements, regulations, and instructions:</p> <ul style="list-style-type: none"> • financial management policy for use throughout a department or comparable organization or throughout the Executive branch of Government; • guidelines on auditing contracts or on auditing regulated industries or other comparable guidelines that normally apply governmentwide; and/or • tax examination policy applicable throughout the Internal Revenue Service. <p>Judgment Needed - Employees must use judgment and ingenuity and exercise broad latitude in interpreting the intent of applicable guidelines. (Often the employees have peer recognition as technical authorities in a field of accounting, or auditing with responsibility for developing policy, standards, and guidelines for use by other accountants, auditors, or agents within agencies or within functional areas that cross agency lines.)</p>	

FACTOR 4 – COMPLEXITY

This factor covers the nature, number, 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. The primary components of this factor are: **Nature of Assignment**, **What Needs To Be Done**, and **Difficulty and Originality Involved**.

Level 4-2		75 points
Series	Tax Specialist 0526	
FLD	<p>Nature of Assignment - Work consists of performing a series of related steps, methods, tasks, and procedures. Data are of a factual nature, but may be presented in a variety of ways. Tasks relate to a variety of basic subjects such as fundamentals of tax law, applicable portions of the Internal Revenue Code, interviewing techniques, problem solving, and evaluation methods.</p> <p>What Needs to be Done - Checks the accuracy and consistency of data such as expenditures and revenues. Decides which records and documents to review and which data to extract from them. May reply to letters of inquiry. Decides clear-cut issues and explains decisions in a forceful but tactful manner.</p> <p>Difficulty and Originality Involved - Must recognize similarities and differences in types of transactions and entries. Must decide the methods, schedules, forms, and documents on which to enter or adjust data.</p>	
Series	Internal Revenue Agent 0512	
FLD	<p>Nature of Assignment - Work consists of performing specific tasks designed to orient the employee in the practical application of theory and basic principles of accounting, and as required auditing or tax examination. Work requires actions based on factual differences. Factual differences may involve such matters as the type and kind of information needed on balance sheets, the consistency of various ledgers with original documents, and the portrayal of data in chart, table, or graph format.</p> <p>What Needs to be Done - Applies basic theories and principles to carry out well-defined accounting, auditing, or examination practices.</p> <p>Difficulty and Originality Involved - Must understand and follow the employing organization's established procedures.</p>	

Level 4-3		150 points
Series	Tax Specialist 0526	
FLD	<p>Nature of Assignment - Work consists of conducting tax examinations of entities such as non-business-related individuals and targeted business taxpayers to determine and advise on Federal tax liability.</p> <p>Examinations of individuals may involve specialized features of varied issues that require application of appropriate tax laws and investigative techniques. Examinations of targeted business tax returns require knowledge of elementary accounting methods and knowledge of practices that may be unique to a particular market segment or industry. Although work covers primarily individual and targeted business income tax returns, the employee may encounter some issues involving other kinds of taxes.</p> <p>What Needs to be Done - Plans and conducts independent examinations. Identifies issues to be pursued based on large, unusual, or questionable items. Recognizes indicators of fraudulent activity and develops appropriate referrals. Determines the collectability of potential tax deficiencies and solicits payments and/or offers installment agreements. Provides guidance and limited training to targeted audiences that may include taxpayers and IRS employees.</p> <p>Difficulty and Originality Involved - Pertinent tax laws are not always clear and accordingly require interpretation. Exercises judgment to select the appropriate format for presenting the tax information and standard tax materials to the customer. May be required to adapt some standard material to meet customer needs.</p>	

Level 4-3		150 points
Series	Internal Revenue Agent 0512 <u>Illustration(s)</u>	
FLD	<p>Nature of Assignment - Work consists of applying established practices and procedures under the following conditions:</p> <ul style="list-style-type: none"> • Work consists of examining tax returns that involve various types of accounting systems, records systems, and transactions. • Work also involves responsibility for different phases of the examination including planning, coordinating, and conducting the tax audit. <p>What Needs to be Done - Work typically requires selecting and applying appropriate methods from many possible standard methods. Here is an example:</p> <ul style="list-style-type: none"> • Tax Work - analyzes particular facts of each tax case; verifies and evaluates information; obtains additional information to reconcile discrepancies or inconsistencies; and applies the pertinent tax laws, regulations, precedent decisions, and procedures to determine appropriate action from many possible alternatives in planning an approach and carrying out the assignment. At all times, is alert to indications of possible tax evasion. <p>Difficulty and Originality Involved - Must decide how to approach each assignment or assignment phase based on the information available and the requirements of applicable guides.</p> <p>In tax work, the employee must make these types of decisions:</p> <ul style="list-style-type: none"> • which reports will likely yield the necessary information; • whether to use subtle indirect lines of questions or straightforward methods to obtain information from taxpayers; and • which approach to use based on the specific issues involved. 	

Level 4-4		225 points
Series	Tax Specialist 0526	
FJD	<p>Nature of Assignment - Work consists of conducting tax examinations of entities such as sole proprietorships, small size C and S corporations, partnerships, fiduciaries, and non-business related individuals. The entities' principal sources of income are from salary, wages, dividends, and investments, and in some instances small businesses, self-employment, and supplemental income.</p> <p>What Needs To Be Done - Interviews taxpayers, tax practitioners, and accountants to discuss and determine tax laws as they pertain to the taxpayer's situation. Reviews books and records to gain an understanding of the taxpayer's methods of accounting. Analyzes financial statements. Analyzes data to properly apply pertinent tax laws. As required, makes adjustments; initiates credit transfers and payment tracers; recomputes tax, penalty, and interest; prepares manual refunds; makes abatements; and prepares and executes waivers to extend statutes. Provides customer assistance in examinations by explaining issues involving such matters as accounting and its applicability to tax law and regulations, prevention of future delinquencies, and appeal rights. Provides training to tax customers on such matters as technical tax law and accounting policies, practices, and principles, IRS tax programs, and pertinent tax law modifications. May resolve complex customs collection issues concerning wage(s) and investment(s). May also provide technical and procedural advice to taxpayers and their representatives who are involved in examinations and to customers participating in tax training programs.</p> <p>Difficulty and Originality Involved - Initiative, ingenuity, analytical ability, and resourcefulness are required to plan and execute assignments under a variety of work conditions including the following:</p> <ul style="list-style-type: none"> • pertinent tax laws are not always clear; • situations encountered may lack precedent or may match conflicting precedents; • records may be incomplete; • available data may be unreliable; • taxpayers may resist audit findings; and • often must depart from past examination approaches and extend traditional techniques or develop new ones. 	

Level 4-4		225 points
Series	<p>Internal Revenue Agent 0512 <u>Illustration(s)</u></p>	
FLD	<p>Nature of Assignment - Work consists of varied duties that require applying many different and unrelated processes and methods to a broad range of activities or to activities that entail substantial depth of analysis.</p> <p>What Needs to be Done - The employee must originate new techniques, establish criteria, and develop new information to carry out the following types of assignments:</p> <ul style="list-style-type: none"> • analyzing program operations for impact upon the accounting or financial management system; • analyzing program trends or anomalies in accounting system transactions and their significance to ongoing agency programs or commercial operations; • analyzing specific problem areas arising within the accounting system or program operations and devising solutions through accounting system redesign; • planning, coordinating, and conducting audits and developing reports on work processes and accounting systems; • evaluating the current status of accounting or reporting systems or operating programs; • conducting examinations that involve accounting systems peculiar to a particular market segment or industry; and/or • researching and analyzing information to establish the proper interpretation and application of pertinent tax laws. <p>Difficulty and Originality Involved - The employee must make decisions and resolve problems that require considerable innovation and originality such as in the following examples:</p> <ul style="list-style-type: none"> • determining the nature and extent of problem areas; • developing recommendations that fit particular situations given that there may be a variety of solutions; effectively presenting alternative solutions and/or critical findings to management; • deciding which aspects of program operations to evaluate and report on and the approaches to use in collecting and structuring data; and/or • applying specialized tax laws and investigative techniques, and • adapting standard methods to find information pertaining to taxpayer income and financial operations. 	

Level 4-4 (continued)	
Series	<p>Internal Revenue Agent 0512</p> <p>The employee must make these decisions in a work environment characterized by these types of conditions:</p>
FLD	<ul style="list-style-type: none"> • complex and variable programs; • the resistance of program officials or participants to findings; • variability in the way programs and systems are set up or operated; • the resistance of taxpayers to audit findings and information presented; • the need to sort out convoluted factual situations and to apply a variety of tax laws and regulations to determine discrepancies; and/or • new requirements, regulations, or legislation.

Level 4-5		325 points
Series	<p>Internal Revenue Agent 0512 Illustration(s)</p> <p>Nature of Assignment - Work consists of performing varied duties that require resolving particularly difficult and complex problems in highly responsible circumstances. Work involves such functions as problem definition, intensive planning, coordination of many activities, and comprehensive analysis of a great variety of functions and operations.</p> <p>What Needs to be Done - The employee is engaged in a wide variety of activities, including:</p> <ul style="list-style-type: none"> • advising a number of directors and preparing a number of regular and recurring special purpose reports; • working with a variety of accounting systems or environments where there is significant interface with automated management systems; • serving as an expert or authority in some aspect of accounting or in the application of accounting to some mission-related program(s); • developing audit plans and defining problem areas for the comprehensive analysis of the overall operations of an organizational entity to predict the effects of proposed policies; • conducting examinations that include investigating accounting records reflecting the complete range of reorganizations, mergers, leveraged buyouts, capitalization, or other similar business transactions; and/or • conducting examinations that involve points of law, that are without precedent and that require intensive and extensive legal research to locate cases and evaluate potential effects of decisions or interpretations. 	
FLD	<p>Difficulty and Originality Involved - Must be innovative and adept at conceiving new strategies for solving problems. Must make decisions that are complicated by the presence of these types of issues, conditions, and matters:</p> <ul style="list-style-type: none"> • the diversity of systems that must be integrated into a single system; • the need to interpret administration policies and legislation covering highly sensitive programs; • the number and variability of administrative support and specialized functional programs serviced; • the extreme diversity of functional programs and operations and their related accounting and control systems; • the conflicting requirements inherent in balancing cost against requirements when addressing major agency programs having numerous goals or end products; • the need to establish criteria when advising other accountants and/or auditors on the application of accounting and auditing principles and practices in a major functional area; and/or • the many business transactions engaged in by the taxpayer, points of law without precedent, conflicting legal requirements, and undefined issues requiring extensive probing and analysis. 	

Level 4-6		450 points
Series	<p>Internal Revenue Agent 0512</p> <p>Nature of Assignment - Work consists of broad or highly difficult assignments typically found at the highest organizational levels. Work often involves such breadth and intensity of effort that several phases must be pursued concurrently or sequentially with the support of others within or outside the organization.</p> <p>What Needs to be Done - Work requires continuing efforts to establish concepts, theories, or programs to resolve unyielding problems that are of central importance to the mission of the department or agency. The employee performs these types of duties:</p> <ul style="list-style-type: none"> • determining the effect of delaying or immediately implementing department-wide accounting systems modifications; • interpreting new legislation or regulations for application to a complete system and/or for shaping requirements for a regulated industry; • provides expert advice that impacts program definition and solution at several organizational levels; • assessing the full cost of industrial compliance under a number of alternative accounting and reporting systems designed to provide a range of data required by a number of program elements within an agency; and/or • assessing long-range (3 to 5 year) audit program requirements for a major department to support an expanded mission and management needs for vital information. <p>Difficulty and Originality Involved - Problems are particularly stubborn due to such matters as conflicting funding priorities, economic interests, public interests, constitutional protections, or equivalent concerns. Decisions regarding what needs to be done require extensive probing and analysis.</p>	
FLD		

FACTOR 5 – SCOPE AND EFFECT

This factor covers the relationship between the nature of work, i.e., the purpose, breadth and depth of the assignment, and the effect of the work products or services both within and outside the organization. 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 research conclusions. 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 consider the effect of properly performed work. The primary components of this factor are: **Scope of the Work** and **Effect of the Work**.

These factor level descriptions (FLDs) apply to all 0500 occupational series in this JFS.

Level 5-1		25 points
FLD	<p>Scope of the Work - Work involves training employees how to apply functional area theory, concepts, methods and procedures, and how to use basic guidelines. Work also familiarizes employees with the particular programs, systems, procedures, functions, and structure of the employing entity.</p> <p>Effect of the Work - The products or services help higher-grade co-workers within the immediate organizational unit to do their work.</p>	

	Level 5-2 75 points
FLD	<p>Scope of the Work - Work involves performing specific tasks that typically comprise a complete segment of an assignment or project.</p> <p>Effect of the Work - Work affects the accuracy, completeness, and/or timeliness of products or services. Other personnel who are responsible for all segments of the assignment or for subsequent processing activity(ies) use these products and services.</p> <p>Here are examples of such work:</p> <ul style="list-style-type: none">• checking data and comparing reports or transactions to source documents, or authorizations against transactions to ensure their acceptability for further processing;• drafting simple instructions to describe internal accounting procedures for a procedures manual to be prepared by a senior accountant;• serving as a source of information on specific rules and procedures governing the processing of routine actions; and/or• examining all portions of income tax returns to determine tentatively whether income is substantially correct and submit work to a supervisor with recommendations on taxpayers' tax liabilities.

	Level 5-3	150 points
FLD	<p>Scope of the Work - Work involves independently conducting a variety of tasks in limited functional areas. Employee uses standard methods to resolve conventional problems and issues. Here is an example of the scope of such work:</p> <ul style="list-style-type: none">• Internal Revenue Agent - examines the returns from such entities as small businesses and exempt organizations that use standardized accounting methods. <p>Effect of the Work - Work affects these types of matters:</p> <ul style="list-style-type: none">• the operation of systems or programs;• the adequacy of investigations;• the economic well-being of people;• information on the availability of accounting data;• a requirement for taxpayer corrective action. <p>Here is an example of such work outcomes:</p> <ul style="list-style-type: none">• tax examination findings that affect taxpayer corrective action.	

	Level 5-4	225 points
FLD	<p>Scope of the Work - Work involves executing modifications to systems, programs, and/or operations, and/or establishes criteria and other means to assess, investigate, or analyze a variety of unusual problems and conditions. Work involves a wide range of agency activities or the operations of other agencies, or the activities of private sector entities with which the agency conducts business or provides services.</p> <p>Effect of the Work - Work involves one or more of the following outcomes:</p> <ul style="list-style-type: none">• the amount and availability of funds for major substantive or administrative programs and services. Here is an example of such programs and services:<ul style="list-style-type: none">- conducting regulatory and enforcement programs within a region or comparable area of the Nation• the way financial information is applied in planning organizational operations or the efficient use of funds;• the way management control systems, financial management accounting systems and programs are structured and operated throughout an organization and/or regulated industries with which the agency conducts business or provides services; and/or• the tax liability and in some instances the treatment of accounting methods and techniques for tax purposes as they are employed in a business unit.	

Level 5-5

325 points

Scope of the Work - Work involves isolating and defining unknown conditions, resolving critical problems, and develops new theories. Here is an example of the scope of such work:

- **Internal Revenue Agent** - Resolves critical or unusual problems for a range of complex tax examination issues or in an area covered by obscure or difficult segments of tax law. Provides guidance on major examination projects or programs. Develops new examination policies and procedures. Also, analyzes examination processes to determine the approaches and techniques to use for unique or controversial situations.

Effect of the Work - Work outcomes may have an impact in any of a variety of areas and domains such as:

FLD

- major aspects of programs or missions;
- the well-being of substantial numbers of people;
- the comprehensive application of accounting principles, concepts, and techniques to developing or managing complex accounting systems; and,
- the establishment of a definitive framework for the applying audit theories, concepts, and techniques.

Here are examples of work outcomes:

- the comprehensive application of accounting principles, concepts, and techniques to develop or manage complex accounting systems and resolve agency financial management problems;
- service-wide changes in interpretations, methods, and techniques used in tax examination processes that may affect the financial condition of many categories of taxpayers with very large tax responsibilities.

Level 5-6		450 points
FLD	<p>Scope of the Work - Scope of the Work - Work involves planning, developing, and carrying out vital programs that are essential to the mission of the agency or that affect large numbers of people on a long-term or continuing basis. Work typically embraces several activities or functions.</p> <p>Effect of the Work - Work affects one or more of the following outcomes:</p> <ul style="list-style-type: none">• the well-being of the Nation on a long-term basis;• the shaping of the character of broad national programs and/or the national economy or the economies of foreign governments; and/or• the development of wide-ranging policies that affect the overall efficiency and economy of major agency programs.	

FACTOR 6 – PERSONAL CONTACTS AND FACTOR 7 – PURPOSE OF CONTACTS

These factors include face-to-face and remote dialogue (e.g., telephone, e-mail, and video conference) with persons not in the supervisory chain. (Personal contacts with supervisors are under Factor 2 – Supervisory Controls.) The levels of these factors consider the work required to make the initial contact, the difficulty of communicating with those contacted, the setting in which the contact takes place, and the nature of the discourse. The setting describes how well the employee and those contacted recognize their relative roles and authorities. The nature of the discourse defines the reason for the communication and the context or environment in which the communication takes place. For example, the reason for communicating may be to exchange factual information or to negotiate. The communication may take place in an environment of significant controversy and/or with people of differing viewpoints, goals, and objectives.

Only credit points under Factors 6 and 7 for contacts essential for successfully performing the work and with a demonstrable impact on its difficulty and responsibility. Factors 6 and 7 are interdependent, so use the same personal contacts to evaluate both factors. Determine the appropriate level for Personal Contacts and the corresponding level for Purpose of Contacts. Obtain the point value for these factors from the intersection of the two levels as shown on the Point Assignment Chart at the end of this section.

Determine the appropriate level for Personal Contacts and the corresponding level for Purpose of Contacts. Obtain the point value for these factors from the intersection of the two levels as shown on the [Point Assignment Chart](#) at the end of this section.

These factor level descriptions (FLDs) apply to all 0500 occupational series in this JFS.

PERSONAL CONTACTS	
Level 1	Other employees and support personnel in the immediate office or related units within the agency.
Level 2	<p>Employees in the agency, both inside and outside the immediate organization. Additionally, personnel outside the agency, but at the site of an agency audit. Examples:</p> <ul style="list-style-type: none"> • management support personnel in accounting, financial management, human resources, and information technology offices; • agency personnel from various levels within the agency such as headquarters, regions, districts, or field offices or other operating offices in the immediate installations; and/or • non-agency personnel that the agency has scheduled for interviews in conjunction with an audit.
Level 3	<p>Executives, officials, managers, professionals, corporation officials, and employees of other agencies and outside organizations and businesses. Contacts are not routine or recurring. Must recognize or learn the role and authority of each party during the course of the meeting. Examples:</p> <ul style="list-style-type: none"> • representatives of contractors; • attorneys and accountants of business firms; • representatives of state and local governments; • administrators, professors, and staff of universities and hospitals; • other Federal agencies, including OMB representatives; • various levels of agency management such as policy review boards at higher levels in the agency; and/or • Congressional or Executive Branch staff members making inquiries on behalf of constituents.
Level 4	<p>Recurring face-to-face and remote oral (e.g., telephone) or email contact with high-ranking officials from outside the employing department or agency at national or international levels in highly unstructured settings. Examples:</p> <ul style="list-style-type: none"> • Congressional appropriations committee members; • Presidential advisors and cabinet level appointees of major departments and agencies; • State governors, mayors of large cities, presidents of large national or international firms; • presidents of national unions, governors, or mayors of large cities; and/or • occasional contact with nationally recognized representatives of the news media on financial matters of national significance.

PURPOSE OF CONTACTS	
Level A	To acquire or exchange information or facts needed to complete an assignment.
Level B	<p>To plan, arrange, coordinate, or advise on work efforts and/or arrange for interviews and meetings to obtain information; and, as required, to obtain data to verify questionable items. Though differences of opinion may exist, the persons contacted are usually working toward a common goal and generally are cooperative. Contacts involve these types of matters:</p> <ul style="list-style-type: none"> • the significance of guidelines; • the appropriateness of recommendations; • the necessity for additional facts; • the preferred course of action including preferred methods of data gathering; • resolving problems related to assignment of responsibility; • coordinating the technical support of subject-matter experts; • answers to questions and issues.
Level C	<p>To influence, motivate, interrogate, or control persons or groups when there is wide disagreement on the merits of a proposed action, or when persons contacts are fearful, or uncooperative. Examples:</p> <ul style="list-style-type: none"> • influencing or persuading others to the employee's point of view regarding the merits of a technical accounting method, concept, or procedure when others hold strongly opposed points of view; • influencing or persuading representatives of an audited organization to accept critical or controversial observations, findings, and recommendations when representatives of audit subjects are reluctant to agree that costly errors were made, that corrective action is required, or that suggestions for change will improve operations. • influencing and persuading taxpayers to comply with requirements for information to resolve outstanding problems and issues or to pay tax liability when the taxpayers or their representatives hold strong opposing views, and/or are hostile, skeptical, or uncooperative requiring the employee to use tact, persuasiveness, and diplomacy to obtain the desired results; • providing skeptical and fearful individual and business taxpayers with information on agency products and services, and in-depth authoritative tax advice and assistance to increase compliance with tax laws and regulations through increased knowledge.

(continued)

PURPOSE OF CONTACTS (continued)	
Level D	<p>To present, justify, defend, negotiate, or settle matters involving significant or controversial issues. The persons contacted typically have diverse viewpoints, goals, or objectives. This situation requires that the employee work with the contacts to achieve a common understanding of the problem. Often the employee must negotiate a compromise or develop suitable problem resolution alternatives. Generally, the topics under discussion involve long range issues or problems.</p> <p>Examples:</p> <ul style="list-style-type: none"> • negotiating and resolving controversial financial and program issues of considerable significance that are not susceptible to resolution at lower echelons in government; • justifying the overall direction to be given for the organization's tax programs; • justifying proposed changes to achieve major economies; • justifying proposed revisions to standards and guides for complex programs or activities.

POINT ASSIGNMENT CHART					
		Purpose of Contacts			
		A	B	C	D
Personal Contacts	Level				
	1	30	60	130*	230*
	2	45	75	145	245
	3	80	110	180	280
4	130*	160	230	330	

***THIS COMBINATION IS UNLIKELY**

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FACTOR 8 – PHYSICAL DEMANDS

NOTE: Laws and regulations governing pay for irregular or intermittent duty involving unusual physical hardship or hazard are in *section 5545(d), of title 5, United States Code, and subpart I of title 5, Code of Federal Regulations.*

These factor level descriptions (FLDs) apply to all 0500 occupational series in this JFS.

	Level 8-1	5 points
FLD	The work is principally sedentary. Some work may require walking in factories, warehouses, supply dumps, and similar areas to check on inventories and the existence of, or nature of, equipment and property. Work may also require walking and standing in conjunction with travel to and attendance at meetings and conferences away from the work site. Some employees may carry light items, or drive a motor vehicle. No special physical effort or ability is required to do the work.	

FACTOR 9 – WORK ENVIRONMENT

NOTE: Laws and regulations governing pay for irregular or intermittent duty involving unusual physical hardship or hazard are in *section 5545(d), of title 5, United States Code, and subpart I of title 5, Code of Federal Regulations.*

These factor level descriptions (FLDs) apply to all 0500 occupational series in this JFS.

Level 9-1		5 points
FLD	Works in an adequately lighted, heated, and ventilated office setting. Some employees may occasionally be exposed to uncomfortable conditions in such places as factories, construction yards, and supply yards.	

Factor Illustrations

Illustrations are provided in this part as a tool to give insight into the meaning of the Factor Level Descriptions (FLDs) for Factors 1, 4, and 5. Consider each illustration in its entirety and in conjunction with the FLDs. Do not rely solely on these illustrations in evaluating positions.

For additional information about the proper use of illustrations, see the [How to Use This Grading Information](#) section of this JFS.

FACTOR 1 ILLUSTRATIONS

Level 1-6: Internal Revenue Agent, 0512

Professional knowledge of accounting and auditing concepts, principles, and methods; and of the Internal Revenue Code and IRS policies, rules, and regulations sufficient to function effectively in the following work situations (or the equivalent).

- Independently audits a wide range of tax returns. Uses procedures and carries out practices that are conventional and apply to most situations encountered. Researches tax issues specific to the examination using the Internal Revenue Code, regulations, court decisions, and other available sources. Reviews records such as receipts, sales records, employee payroll records, and purchase orders. Identifies and reports findings such as improper reporting of income, charging of operating costs to capital expenditures, and improper reporting of employee taxes. Examines related subsequent and prior year returns concurrently with the primary return when warranted.
- Independently reviews applications from organizations for exemption from Federal income tax law applicable to exempt organizations. Reviews the by-laws, purpose, and activities of the organization to verify compliance with requirements for tax exempt status. Researches the features, practices, and trends pertaining to the type and size of organization, including for example, charitable, educational, religious, hospital, private foundation, social club, union, or farmers' cooperative. Applies laws specific to the type of organization and issues letters of determination.
- Examines employee benefit plan applications and accompanying documents to determine eligibility or compliance with Internal Revenue Code provisions. Reviews files, including the governing instruments and results from recent audits and operation of the plan to secure information regarding discrimination in favor of highly compensated employees. Also reviews records of former employees to determine if they were properly vested, if benefits were properly calculated, whether they were given proper options under the plan and the law, and if their distribution was correctly reported.

FACTOR LEVEL DESCRIPTION

Level 1-6: Tax Specialist, 0526

Basic knowledge of elementary accounting concepts, principles, practices, and methods; general and local business practices, and analytical methods; and. interviewing and investigative techniques sufficient to:

- Resolve examination and collection issues, and
- Assist taxpayers with and resolve compliance issues involving such matters as filing and payment delinquencies, and the accuracy of filings.

FACTOR LEVEL DESCRIPTION

Level 1-7: Internal Revenue Agent, 0512

Professional, comprehensive knowledge of, and skill in applying, the theories, practices, methods, and techniques of accounting and auditing sufficient to independently plan and conduct the complete range of tax examinations and related investigations and to otherwise function effectively in a variety of work situations (e.g., business taxpayers such as sole proprietorships, partnerships, fiduciaries, and sizable corporations), including the following (or the equivalent):

- Conducts audits of a broad range of income tax returns. The examinations involve a number of difficult and complex legal, financial, or valuation issues or anticipated accounting, tax law, or investigative problems. The work requires detailed planning to conduct information gathering, consider information available, identify questionable items and missing information, and decide which issues will produce a significant tax or compliance effect.
- Conducts investigations to determine whether an employee benefit plan complying with regulatory requirements and tax law by verifying coverage, participation, and eligibility. Verifies mathematical computations to determine if the authorized contributions for a defined benefit plan as specified by the actuary is based on reasonable actuarial assumptions and within the maximum deductible limits. Reviews creative pension plan funding methods such as 401(k) self-directed accounts to identify excess contribution problems and make adjustments.

FACTOR LEVEL DESCRIPTION

Level 1-8: Internal Revenue Agent, 0512

Mastery of a professional knowledge of the theory, concepts, principles, and practices of accounting and tax auditing sufficient to conduct difficult assignments involving interfaces and inter-relationships between and among programs, systems, functions, policies, and various issues and to function effectively in the following work situations (or the equivalent).

- Plans, coordinates, and conducts complex examinations. Examinations involve such matters as fraud cases, imputing interest, constructing dividends to charge shareholders with income, sham corporations set up to postpone payment of taxes, and restricted interest related to net operating losses. Work requires application of difficult tax laws and execution of sound investigative techniques. Also uses knowledge of the structure and organizational relationships in businesses plus a thorough knowledge of business and accounting methods to develop solutions to complex tax issues. Such tax issues may involve matters such as changes in accounting methods and related changes in computations and allocations, carry-backs, and carry-forwards. Projects typically involve development of new approaches for identifying meaningful issues and resolution of problems.
- Serves as a resource for other agents in the sample, extraction, retrieval, and analysis of information from taxpayer automated accounting systems. Uses a comprehensive understanding of the structure and layout of accounts in computer databases to analyze a variety of automated accounting systems and to retrieve information for examinations from taxpayers' computer systems.

FACTOR LEVEL DESCRIPTION

FACTOR 4 ILLUSTRATIONS

Level 4-3: Internal Revenue Agent, 0512

Nature of Assignment - Plans, coordinates, and conducts audits of tax returns and records filed by individuals, small businesses, and/or exempt organizations.

What Needs to be Done - Uses different and unrelated examination processes, but observes established methods and procedures. Examines various types of accounting and records systems and transactions. Verifies and evaluates information.

Difficulty and Originality Involved - Encounters difficulty in reconciling discrepancies and inconsistencies in data, and in applying pertinent and appropriate tax laws, regulations, precedent decisions, and procedures.

FACTOR LEVEL DESCRIPTION

Level 4-4: Internal Revenue Agent, 0512

Nature of Assignment - Examines tax returns that involve special features such as accounting systems peculiar to a particular business market segment or industry or many different and unrelated issues that require the application of specialized tax laws and investigative techniques.

What Needs to be Done - Adapts standard methods to find information regarding the income and financial operations of the taxpayer.

Difficulty and Originality Involved - Work is made difficult by the need to establish proper interpretation and application of pertinent tax laws. Usually the laws are not clear, involve unusual combinations of actions or circumstances, decisions of other Government agencies, or other controversies where precedents are conflicting or nonexistent.

FACTOR LEVEL DESCRIPTION

Level 4-5: Internal Revenue Agent, 0512

Nature of Assignment - Investigates complex accounting and auditing problems intermingled with controversial laws.

What Needs to be Done - Devises the solution to these types of problems:

- finding deposits after determining that a bank account balance shows an absence of expected current deposits;
- tracking revenues upon suspicion that a closely held incorporated construction company may not have reported all applicable revenues from the sale of homes.

Difficulty and Originality Involved - The tax laws or other legal issues often involve points of law that are without precedent or that conflict with precedent. Problems require intensive and extensive legal research to locate cases and evaluate potential effects of decisions or interpretations.

FACTOR LEVEL DESCRIPTION

FACTOR 5 ILLUSTRATIONS

Level 5-2: Internal Revenue Agent, 0512

Scope of the Work - Manages an inventory of cases that the supervisor has selected for their training benefits. Examines taxpayers' books and records, and interviews taxpayers to collect factual information. Prepares work papers and reports to document findings.

Effect of the Work - Examinations affect the taxpayer's tax liability and future tax compliance. Determinations do not normally have impact beyond the taxpayer who is the subject of the examination.

[FACTOR LEVEL DESCRIPTION](#)

Level 5-3: Internal Revenue Agent, 0512

Scope of the Work - Specializes in employment tax matters. Conducts a variety of types of employment tax examinations. Cases may involve unusual interpretations or applications of tax law.

Effect of the Work - Determinations often have a recurring effect in subsequent tax years. Enforcement typically affects principally the audited taxpayer, but may extend indirectly to business associates and similar taxpayers.

[FACTOR LEVEL DESCRIPTION](#)

Level 5-4: Internal Revenue Agent, 0512

Scope of the Work - Plans and conducts examinations of individuals with large incomes, large corporation operating subdivisions, and/or other high asset entities such as partnerships and fiduciaries.

Effect of the Work - Examination results affect the taxpayer by determining the correct tax liability. Results may lead to current and prior year corrective actions that may extend to other related entities. The treatment of accounting methods and techniques may set precedent.

FACTOR LEVEL DESCRIPTION

Level 5-5: Internal Revenue Agent, 0512

Scope of the Work - Plans and conducts examinations of the largest corporations of national and international scope and operations with extensive subsidiaries, diversified activities, and multiple partners. Also examines other entities such as high-asset partnerships and fiduciaries. Resolves critical and unusual problems for a range of complex examination issues. Provides guidance on major examination projects or programs. Serves as an expert in an area covered by obscure or difficult to apply segments of tax law.

Effect of the Work - Examination results affect the taxpayer by determining the tax liability for the years under examination. The results create for future years a deterrent effect that may extend to other related entities. The treatment of accounting methods and techniques may set precedent.

FACTOR LEVEL DESCRIPTION

PART III - EXPLANATORY MATERIAL

KEY DATES AND MILESTONES

In **October 2015**, OPM, initiated a study of two-grade interval professional and administrative work within the Accounting and Budget Group, 0500 as a part of an initiative to close critical skills gaps (CSG) in mission critical occupations (MCO). The Auditor, 0511 position was identified as one of the critical occupations. In particular, there were challenges identified in connection with identifying and evaluating performance auditing work. As a result, OPM notified agencies of its study to update the Job Family Standard (JFS) for Professional and Administrative Work in the Accounting and Budget Group, 0500. The occupational series covered in this JFS had evolved since many of them were last reviewed. The study included the review of the following occupational series: Financial Administration and Program, 0501; Financial Management, 0505; Accounting, 0510; Auditing, 0511; Internal Revenue Agent, 0512; Tax Specialist, 0526, and Budget Analysis, 0560.

In **March 2019**, OPM released the Draft Job Family Standard for Professional and Administrative Work in the Accounting, Auditing, and Budget Group, 0500. Agencies were asked to provide comments regarding proposed updates to the occupational information, the series covered, and position titles to reflect current terminology and work performed in each series. Prior to the release of this draft, OPM decided to remove the Internal Revenue Agent, 0512, and Tax Specialist, 0526, series from the JFS since these were Internal Revenue Service (IRS) specific. The position classification standards for these series will be released separately for IRS' use. OPM also decided to address any updates to the Financial Management Series, 0505, at a future date.

In **April 2019**, OPM released the Draft Qualification Standards for Professional and Administrative occupations in the Accounting, Auditing, and Budget Group, 0500. The qualification standards for the 0501, 0510, 0511, and 0560 series were also reviewed as a part of the 0500 position classification study. The qualification standards for the Revenue Agent, 0512, and Tax Specialist, 0526, will be issued separately. After consulting with Federal agencies, the Auditing, 0511, Qualification Standard was updated. Agency subject matter experts confirmed the 510 standard was still accurate, therefore, no changes were made to the 0510 standard. The qualification requirements for the 501 and 560 series are covered by the *Group Qualifications Standard for Administrative and Management Positions* and remain appropriate for the occupations based on our review.

RESULTS OF AGENCY REVIEW, COMMENT, AND TEST APPLICATION

Agency test application of the draft JFS resulted in no significant grade impact. There were no comments or concerns regarding the draft JFS.

A. JOB FAMILY STANDARDS – GENERAL INFORMATION.

During the development of this standard, OPM met with representatives of the IRS to discuss any challenges faced with the application of the existing revenue agent and tax examining series.

B. Job Family Position Classification Standard JFS for the Professional Tax Examining Group, 0500 – SPECIFIC ISSUES.

This section summarizes the comments and recommendations from the draft standard and describes the actions taken by OPM.

1. Removal of Revenue Agent, 0512, and Tax Specialist, 0526, Positions from the Job Family Standard for Professional and Administrative Work in the Accounting, Auditing, and Budget Group, 0500.

Agency Comments: While there were no specific comments regarding the removal of the Revenue Agent, 0512, and Tax Specialist, 0526, there was no opposition to this change. OPM conducted several meetings with representatives from the IRS to discuss this proposal. The IRS held internal discussions regarding any potential impacts and/or opportunities to address any updates in work being performed. It was concluded that the current classification criteria remained applicable and would not result in any adverse impacts for the agency.

Our Response: In the draft JFS, we proposed to exclude the 0512 and 0526 series from the 0500 JFS. Our proposal was to create this JFS for these positions since they were IRS specific. This JFS maintained the current classification criteria for these positions. OPM met with several stakeholders within IRS to discuss this proposal. The IRS also conducted a series of internal reviews and focus groups to ensure minimal impacts relating to this proposal. As there were no adverse impacts, OPM decided to make this change.

2. Renamed the 0500 IRS Agency Specific JFS

Agency Comments: The IRS indicated that the OPM proposed title, Job Family Position Classification Standard for Professional Work in the Tax Examining Group, could cause confusion with the current one-grade interval, Tax Examiners PCS. As a result, IRS recommended the title be changed to either the Professional Tax Examining Group or the Federal Tax Liability Group.

Our Response: We accepted the Professional Tax Examining Group for titling the new agency specific JFS.

3. Illustrations.

Agency Comments: The IRS indicated that the existing illustrations for factor level descriptions for the revenue agent and tax specialist series remained adequate.

Our Response: We accepted the favorable response and kept the illustrations.

4. Qualifications.

Agency Comments: The IRS indicated that the existing qualifications requirements remained accurate. No changes were needed.

Our Response: We accepted the favorable response and made no changes to the existing qualifications.