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Internal Revenue Agent Series

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SERIES DEFINITION

This series includes all positions the duties of which are to administer, supervise, or perform work involved in determining, redetermining, and advising on liability for Federal taxes when such work requires a knowledge of professional accounting, and in addition, a knowledge of pertinent tax laws, regulations, procedures, and related matters.

This standard supersedes the single-agency Position Classification Standard for the Internal Revenue Agent Series, GS-0512, dated April 1959.

EXCLUSIONS

1. Classify positions that involve advising on or administering, supervising, or performing professional accounting work relating to the financial activities of governmental, quasi-governmental, or private sector organizations, including the design, development, operation, or inspection of accounting systems to the Accounting Series, GS-0510.

2. Classify positions that involve advising on, supervising, or performing work consisting of a systematic examination and appraisal of financial records, reports, controls, policies, and practices affecting or reflecting the financial condition and operating results of an activity; or analytical work related to the development and execution of audit policies and programs when such work requires the application of professional accounting knowledges, standards, and principles to the Auditing Series, GS-0511.

3. Classify positions that involve technical work examining or auditing tax returns to reach decisions on correct tax liability or providing technical assistance and advice to the public on tax liability issues requiring discretion and independent judgment in the application of (a) a knowledge of pertinent tax laws, regulations, and procedures; (b) analytical methods; (c) skill in personal contacts with taxpayers and their representatives; and (d) a knowledge of elementary accounting to the Tax Technician Series, GS-0526.

4. Classify positions that involve the performance or supervision of work processing original tax returns, establishing tax account records, or changing such records based on later information affecting taxes and refunds; collecting some taxes and/or obtaining tax returns; computing or verifying tax, penalty, and interest; and determining proper tax liability that require knowledge of standardized processing and collection procedures to record tax information and knowledge of applicable portions of tax laws and rulings to the Tax Examining Series, GS-0592.

5. Classify positions that involve the administration, supervision, or performance of quasi-legal technical tax work requiring analysis and application of tax principles, specialized knowledges of the Internal Revenue Code and of related laws, court decisions, regulations, and precedent rulings of the Internal Revenue Service, but not requiring legal training equivalent to that

represented by graduation from a recognized law school to the Tax Law Specialist Series, GS-0987.

6. Classify positions that involve the administration, supervision, or performance of work collecting delinquent taxes, surveying for unreported taxes due, and securing delinquent returns which require application of a knowledge of (1) general or specialized business practices; (2) relevant tax laws, regulations, procedures, and precedents; (3) judicial processes, laws of evidence, and the interrelationship between Federal and State laws with respect to collection and assessment processes; and (4) investigative techniques and methods to the Internal Revenue Officer Series, GS-1169.

7. Classify positions that involve planning and conducting investigations relating to alleged or suspected violations of criminal laws that require primarily a knowledge of investigative techniques to the Criminal Investigating Series, GS-1811.

OCCUPATIONAL INFORMATION

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. The majority of agents work in the general examination functional area. Agent positions are also located in other functional areas such as employee plans and exempt organizations (EP/EO). These positions make determinations and conduct examinations to ensure compliance of deferred compensation pension plans and tax exempt organizations with Federal tax laws.

Returns selected for examination are taken from a cross section of returns based on a review of returns for possible disputed issues. The issues in individual returns selected for examination typically involve questions about--

-- sources and amounts of income,
-- reporting requirements,
-- pensions,
-- amount 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--

-- calculations for expenses,
-- deductions for interest and taxes paid,
-- losses and bad debts incurred,
-- depreciation, repairs, and amortization of capital expenditures,
-- employment taxes, and/or
-- capital gains or losses.

Corporate business issues involve--

- -- business income and expense questions,
- -- alternative minimum taxes,
- -- intangibles,
- -- capitalization of inventories,
- -- related party transactions,
- -- changes in accounting methods, and
- -- built-in gain tax questions.

Examinations may also be based on National Office program emphasis such as specific industries, certain categories of taxpayers, and inventory controls/valuation.

Agents identify issues to be pursued 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,
- -- 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.

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
- -- recordkeeping 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. They find areas of error or abuse, including isolating instances of nonfilers 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.

The examination includes the investigation and audit of tax returns and corroborating records. Agents--

- -- reconcile the return with the records,
- -- investigate and examine source documents, financial statements, and business activities,
- -- ensure that transactions are reflected in the records and tax returns,
- -- analyze accounting records to ensure established accounting principles have been applied, and
- -- check to see that income and expense items are correctly reported, and that methods of determining costs, expenses, and profits reflect appropriate values.

Agents conduct package audits to (1) determine that the taxpayer has filed other required Federal tax returns such as information, excise, or other specialty returns, and (2) conduct concurrent examinations of these other returns when warranted in compliance with requirements.

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.
- -- attempt to secure the taxpayer's agreement on the correct amount of tax liability,
- -- solicit payment or offer installment agreements, and
- -- consider collectability of potential tax deficiencies.

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,
- -- presents 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.

Factors that complicate the agent's work include--

- -- 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 which increase the complexity of applying the law; and
- -- taxpayers who develop their own interpretation or application of statutory provisions of tax laws.

Most agents handle a general program caseload. Other agents move into specialized program areas after gaining experience or specialized training. Specialized agent positions include, but are not limited to, those in Coordinated Examination Program (CEP), Industry Specialization Program (ISP), Market Segment Specialization (MSSP), Special Enforcement Program (SEP), Employee Plans (EP) and Exempt Organizations (EO), excise tax, employment tax, computer audit, international issues, and specialized enforcement programs.

Some agents are assigned to perform quality review of cases, classification of returns, special program planning, and other program 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.

TITLES

Internal Revenue Agent is the title for all nonsupervisory positions in this series.

Supervisory Internal Revenue Agent is the title for supervisory positions that meet the criteria in the "General Schedule Supervisory Guide."

EVALUATING POSITIONS

Evaluate positions using the factor level descriptions and assigned point values in this standard. Use the Primary Standard and related FES standards to assist in evaluating positions that may warrant higher or lower factor levels than those described. See "The Classifiers Handbook" and the "Introduction to the Position Classification Standards" for more information.

Apply the "General Schedule Supervisory Guide" to positions that meet the criteria for coverage by the guide.

GRADE CONVERSION TABLE

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

GS Grade	Point Range
9	1855-2100
10	2105-2350
11	2355-2750
12	2755-3150
13	3155-3600
14	3605-4050
15	4055- up

FACTOR LEVEL DESCRIPTION

FACTOR 1, KNOWLEDGE REQUIRED BY THE POSITION

Level 1-6 - 950 points

Employees apply a knowledge of the principles, practices, and methods of accounting and auditing to examine independently the tax returns of a variety of individuals, relatively small businesses, and exempt organizations.

Employees use a basic knowledge of the Internal Revenue Code, agency policies, rules, and regulations to determine taxpayer's correct tax liability, the eligibility of employee pension and profit sharing plans, or an organization's eligibility for tax exempt status. They also use this knowledge to examine less complex employee plan operations or small tax exempt organizations for compliance with applicable tax laws.

They use a fundamental knowledge of business and trade practices, procedures, and conditions to analyze tax returns and related records to determine the reasonableness of deductible items, the validity of reported income and expenses, including probable earnings in a wide variety of small businesses, and similar questions extending beyond the area covered by specific accounting or legal guides.

Employees use a knowledge of basic investigative procedures to elicit information and establish facts. They interview, observe, question third parties, and research courthouse and other public records.

Illustrations:

-- Agents independently audit a wide range of tax returns involving individuals deriving income from professional activities and businesses such as sole proprietorships, partnerships, or small businesses engaged in local operations. These examinations involve tax law and accounting problems of some variety and complexity. They research tax issues specific to the examination using the internal revenue code, regulations, court decisions, and other available sources. Such examinations require review of records such as receipts, sales records, employee payroll records, and purchase orders. They identify and report findings such as improper reporting of income, charging of operating costs to capital expenditures, and improper reporting of employee taxes. Agents examine related subsequent and prior year returns concurrently with the primary return when warranted.

-- Agents review applications from organizations for exemption from Federal income tax under tax law applicable to exempt organizations. They review the by-laws, purpose, and activities of the organization to verify compliance with requirements for tax exempt status. Based on their knowledge of exempt organizations, they research 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. They apply laws specific to the type of organization and issue letters of determination.

-- Agents review employee plan applications and accompanying documents to determine eligibility or compliance with Internal Revenue Code provisions. They review files, including the governing instruments and results from recent audits, in preparing for each examination. They review operation of the plan to secure information regarding discrimination in favor of highly compensated employees. Agents also review 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.

Level 1-7 --1250 points

Employees apply a comprehensive knowledge of the principles, practices, and methods of accounting and auditing techniques to plan and conduct independently the complete range of examinations and related investigations of a broad range of business taxpayers including sole proprietorships, partnerships, fiduciaries, and sizable corporations. Agents use knowledge of various accounting systems to--

-- examine a variety of complex financial operations and unusual accounting methods,

-- coordinate data from a variety of sources,

-- examine specialized accounting practices unique to a particular trade or industry, or

-- develop information regarding the income and financial operations of taxpayers.

Agents also have knowledge to--

-- Use the Internal Revenue Code, rulings, court decisions, and agency policies to (1) examine returns where tax law or precedent cases do not directly apply and (2) conduct extensive research of legal questions, including consideration of judicial decisions and legislative intent in cases involving the adaptation of precedents.

-- Serve as a primary source of subject matter knowledge and technical information on particularly complex or obscure provisions of tax laws in a specialized tax area.

-- Use a knowledge of business financial management principles and practices concerning a variety of kinds and sizes of businesses, or specialized knowledge in a particular industry to (1) determine sources of income and verify expenses, (2) judge the propriety of such matters as intercompany transactions, accumulation of surplus, or compensation of officers, (3) examine trust activities and transactions in order to determine unrelated business income or prohibited transactions, or (4) determine items related to pension plans and appropriate deductions.

-- Use investigative skills to analyze incomplete records, trace and reconstruct substantial transactions in business operations through information developed from records of third parties, and develop other information to determine tax liability or to pursue issues such as improper interpretation or application of tax law or fraud.

A staff level agent must have knowledge of accounting and tax laws to develop new or modified systems, methods, and guidelines to support program operations and to develop procedures, forms, and program material for use by other agents in specialized and general program cases.

Illustrations:

-- Agents conduct independent investigations and audits of income tax returns of sizable businesses. 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.

-- Agents conduct independent audits of returns of sizable manufacturers, gasoline distributors, diesel and aviation fuel retailers, and other businesses of similar size and complexity subject to excise taxation. They have knowledge of accounting systems employed by large firms with particular emphasis on excise tax consequences of mergers, acquisitions, intracorporate transfers, and subsidiary operations. They investigate claims for refund or abatement of excise taxes, make determinations concerning exemption or nonexemption of certain organizations

from Federal excise tax liability, and conduct compliance checks related to excise tax and other Federal laws.

-- Agents conduct investigations to determine whether an employee plan is complying with regulatory requirements and tax law by verifying coverage, participation, and eligibility. They have skill to make mathematical computations to determine if the authorized contribution for a defined benefit plan as specified by the actuary is based on reasonable actuarial assumptions and within the maximum deductible limits. They also have knowledge of creative pension plan funding methods such as 401(K) self-directed accounts to identify excess contribution problems and make adjustments.

-- As a team member for examinations covered under the coordinated examination program, the agent resolves accounting or tax law issues in a specific functional area. Agents assist the case manager in the preparation of the audit plan for these examinations which are of such type, scope, and depth as to require the application of specialized knowledge to plan, organize, and coordinate. They develop specific information on accounts to be examined, time estimates, proposed audit procedures, and reasons justifying the examination.

Level 1-8 -- 1550 points

This level requires a mastery of the principles, practices, and concepts of accounting and tax auditing and corporate financial management principles and practices to plan, coordinate, and conduct examinations of large, complex businesses, including those with extensive subsidiaries, diversified activities, multiple partners, and national or international scope and operations. Assignments require an integrated analysis of intricate and complex accounting systems, business activities, and financing such as reorganizations, mergers, acquisitions, leveraged buyouts, and similar transactions.

Agents use a knowledge of the Internal Revenue Code, rulings, court decisions, and agency policies to resolve problems where (1) there is little or no previous interpretation of statutory provisions, (2) laws are highly subjective, (3) precedents are nonexistent, obscure, or conflicting, and (4) significant tax change or precedent-setting issues are involved.

Agents are recognized experts of examination programs to develop new systems for examination program operations, management control systems, information and documentation systems, or other management or program tools. They prepare guidance on examination techniques and procedures and develop new approaches for the analysis of issues. They evaluate the content of new and modified legislation and assess the impact on the program.

Illustrations:

-- Agents conduct overall planning, administration, and evaluation of agency examination program operations. They study issues and recommend policy changes to correct deficiencies and improve the program. They plan major program or procedural changes and incorporate

these developments into the examination program. They develop and test special examination projects of regional and national significance and provide authoritative advice on program management and related issues.

-- Agents serve as a resource for other agents in the sample, extraction, retrieval, and analysis of information from taxpayer automated accounting systems. They use a comprehensive understanding of the structure and layout of accounts in computer data bases to analyze a variety of automated accounting systems and retrieve information from taxpayer computers needed for examinations.

-- Agents prepare long-range guidance in audits of such scope that they require team effort. They direct complex examinations requiring application of difficult tax laws and sound investigative techniques. They use knowledge of the structure and organizational relationships in businesses plus a thorough knowledge of the methods to develop solutions to complex tax issues. The projects typically involve development of new approaches for identifying meaningful issues and resolution of problems.

FACTOR 2, SUPERVISORY CONTROLS

Level 2-3 -- 275 points

The agent receives cases for which objectives and priorities have been established in organizational procedures and policies. For example, cases may be assigned based on caseload level, geographic area, industry, or other defined structure. The supervisor is available to advise on potential problems and to assist with unusual situations that do not have clear guidelines or precedents.

The employee identifies the number, nature, and scope of issues involved and plans and carries out the steps in the assignment according to accepted methods and within the guidelines of the organization. The agent handles problems in the work in accordance with general directions, previous training, accepted techniques, and organizational practices.

The supervisor provides final technical review to examination reports for propriety and accuracy in the application of tax laws and accounting principles; adequacy of the investigation and analysis made; validity of the conclusions drawn; conformity with applicable policies, regulations, and procedures; and adherence to requirements.

Level 2-4 -- 450 points

The supervisor sets the overall objectives and resources available. The agent and supervisor, in consultation, discuss the work to be done, timeframes, and possible approaches.

The agent, fully experienced in the methods and procedures of auditing returns, is responsible for planning and carrying out the assignment; resolving most of the conflicts that arise; coordinating

the work with others; developing changes to the audit plan and audit methodology; and interpreting policy on own initiative in order to meet objectives. The agent keeps the supervisor informed of progress, and potentially controversial matters, such as the possibility of fraud or items having major impact on other audit efforts.

Work is reviewed for soundness of overall approach, effectiveness in meeting requirements or expected results, and feasibility of recommendations.

Level 2-5 -- 650 points

The supervisory guidance at this level is through administrative direction in terms of broadly defined missions or functions of the organization. The employee operates within the context and constraints of national legislation, agency policy, and overall agency objectives as they relate to program development and management.

The agent has complete responsibility and authority to interpret policy, plan and carry out established program objectives, and develop program operating procedures and methods.

Review of work covers such matters as fulfillment of program objectives or the effect of decisions on the overall examination program. Recommendations for new program emphasis or methods are normally evaluated based upon the availability of personnel, funds, or other resources and priorities.

FACTOR 3, GUIDELINES

Level 3-3 -- 275 points

Guidelines include the Internal Revenue Code, Federal Tax Regulations, Treasury regulations, revenue rulings, the Internal Revenue Manual, other tax reference publications, and established investigative and examination procedures. Agents also may need to refer to technical cases, precedent cases, and other legal decisions. Agents often encounter cases and situations for which guidelines or precedents are unclear, or not completely appropriate.

Agents use judgment in interpreting and adapting guidelines and precedents to arrive at a conclusion and to take or recommend an action.

Level 3-4 -- 450 points

In addition to the guidelines described at the lower level, guidelines include administrative policies and precedents, laws, and regulatory directives that are stated in general terms. Guides are of limited use in covering complex, controversial, or sensitive tax issues.

Agents use independent judgment to adapt the guidelines where possible, or in the absence of guidelines, to interpret law or rulings to determine application in a manner consistent with

previous decisions or rulings that treated similar types of issues. Some agents develop new methods or criteria to supplement or explain guidelines or prepare specific guidance for other agents to use to examine returns for which there are no precedents, or develop guidance to cover broad examination situations or functional areas.

Level 3-5 -- 650 points

Guidelines consist of broad policy statements, laws, and tax regulations which require extensive interpretation.

Agents use judgment and ingenuity to interpret the intent of conflicting legislation or broad program objectives and to develop or interpret policy for use throughout the agency. The agent is recognized as a technical authority in a functional or industry specialty area with responsibility for developing policy interpretations for use by other agents in order to meet program goals.

FACTOR 4, COMPLEXITY

Level 4-3 -- 150 points

The work includes duties involving different and unrelated examination processes. Agents independently conduct examinations of tax returns filed by individuals and small businesses such as partnerships, and exempt organizations using established methods and procedures. The work consists of examining tax returns involving various types of accounting and records systems and kinds of transactions. They perform the different phases involved in examining a tax return including planning, coordinating, and conducting audits of tax returns and records.

Agents decide how to approach each case based upon the information available and the requirements of applicable regulatory provisions. They analyze the particular facts of each case; verify and evaluate information; obtain additional information to reconcile discrepancies or inconsistences; and apply the pertinent tax laws, regulations, precedent decisions, and procedures to determine action from many alternatives in planning and approach.

Agents evaluate returns in relation to tax laws and other program requirements, discern factual interrelationships that are not always obvious as well as those that require different treatment for individuals, small businesses, or other taxpaying entities.

Level 4-4 -- 225 points

The work involves examinations and determinations of sizable businesses and exempt organizations. Returns examined involve special features such as accounting systems peculiar to a particular market segment or industry or many different and unrelated issues requiring the application of specialized tax laws and investigative techniques, and adapting standard methods to

find information regarding the income and financial operations of the taxpayer. The agent must research and analyze information to establish proper interpretation and application of pertinent tax laws that are not clear, involve unusual combinations of actions or circumstances, decisions of other Government agencies, or other controversies where precedents are conflicting or nonexistent.

Decisions regarding what needs to be done require an assessment of a variety of conditions such as incomplete records, interpretation of regulations, the unreliability of available data, or the resistance of the taxpayer to findings. Casework requires originality to determine, develop, or otherwise make possible correct and accurate interpretations regardless of the technical difficulties encountered. The agent must sort out convoluted factual situations and apply a variety of tax laws and regulations to determine discrepancies.

The work requires making decisions such as which aspects of the examination to evaluate and report on, what approaches to use, what to recommend given the variety of possible options, and how to present critical findings.

Level 4-5 -- 325 points

The work involves investigations characterized by complex accounting and auditing problems mingled with controversial laws. Examinations require extensive accounting and auditing ability as well as special knowledge of tax law and business and industry practices. The work includes the investigation of accounting records reflecting the complete range of reorganizations, mergers, leveraged buyouts, or other similar business transactions typically engaged in by large corporations. The tax laws or other legal issues often involve points of law that are without precedent or with conflicting precedents that require intensive and extensive legal research to locate cases and evaluate potential effects of decisions or interpretations.

Decisions regarding what needs to be done are complicated by the many transactions in the return, the accounting systems used or the diversity of accounting systems that must be integrated in a single system, conflicting legal requirements, or undefined issues requiring extensive probing and analysis to determine the nature of problems.

The work requires the employee to be innovative and adept at devising new strategies for the solution of problems.

FACTOR 5, SCOPE AND EFFECT

Level 5-3 -- 150 points

The purpose of the work is to conduct a variety of tax examinations of individuals, relatively small businesses, and exempt organizations using standardized accounting methods and established audit procedures. Employees determine whether--

-- information on tax returns is complete and accurate,

-- the taxpayer has made errors in reporting, computing, or interpreting of tax guidance, and

-- additional taxes are due.

The results of the audits affect the taxpayer by requiring corrective action for prior and current tax years and having a deterrent effect for future tax years. The impact may extend to other related individual taxpayers.

Level 5-4 -- 225 points

The purpose of the work is the to plan and conduct complex examinations of taxpayers such as individuals with considerable income and multiple interests, large businesses having several operating subdivisions, other entities with considerable adjusted gross income, assets, and financial interests, and large exempt organizations. Employees in staff positions assist field agents by researching or seeking interpretations on particularly difficult issues in tax law, account relationships, and methods for assessing the accuracy of such things as depreciation techniques, international monetary transfers, treaty implications, or other conditions that are not clear-cut or specifically covered by procedures or precedents.

The results of the work affect the tax liability and, therefore, the profitability of major business entities and in some instances, the treatment of accounting methods and techniques for tax purposes as they are employed throughout whole industries.

Level 5-5 -- 325 points

The purpose of the work is to resolve critical or unusual problems for a range of complex examination issues, provide guidance on major examination projects or programs, serve as an expert in an area covered by obscure or difficult to apply segments of the tax laws, or develop new examination policies and advise on the interpretation and implementation of policies and procedures. Employees analyze examination processes to determine the approaches and techniques to use for unique or controversial situations.

The work affects the work of other experts and often leads to servicewide changes in interpretations, methods, and techniques used in examination processes. The results also affect the financial condition of many categories of taxpayers involving very large tax responsibilities.

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

Determine the appropriate level of personal contacts from levels 1 through 3 and the corresponding purpose of contacts from levels a through d. Credit the point value found where selected levels intersect on the chart below.

Persons Contacted

1. Contacts are with employees within the immediate organization, office, or work unit, in related or support units and taxpayers. This level also includes contacts with taxpayers or their representatives via telephone or face-to-face about tax issues where the purpose of the contact is clear.

2. Contacts are with employees in the same agency, but outside the immediate organization. People contacted generally are engaged in different functions, missions, and kinds of work, e.g., representatives from various levels within the agency such as headquarters, regional, district, or field offices or other operating offices in the immediate installations.

   OR

   Contacts are with taxpayers, their representatives, or third parties where roles are unclear at first to one of the parties but easily explained to the contact.

3. Contacts are with taxpayers including corporation officials, managers, or other executives, their attorneys, accountants, or other representatives. Contacts may also include telephone or face-to-face exchanges with congressional or executive branch staff members making inquiries about taxes or claims on behalf of constituents. At this level, contacts are not routine or recurring and the role and authority of each party must be established and developed during the course of the contact.

Purpose of Contacts

a. The purpose of the contacts is to obtain, clarify, or give facts or information regardless of the nature of those facts, i.e., (the facts or information may range from easily understood to highly technical).

b. The purpose of the contacts is to plan, arrange, and conduct examination assignments. The agent arranges for meetings at the taxpayer's site to explain technical requirements and coordinate the audit. The agent resolves case-related matters and clarifies problems. Though differences of opinion may exist, the persons contacted are basically cooperative.

c. The purpose of the contacts is to influence and persuade the taxpayer or a representative to comply with requirements to provide information to resolve outstanding problems and issues or to pay tax liability. Contacts hold strong opposing views. They may be hostile, skeptical, or uncooperative requiring the agent to use tact, persuasiveness, and diplomacy to obtain the desired results.

d. The purpose of the contacts is to justify, defend, negotiate, or settle matters involving significant or controversial issues, for example, substantial assessments or recommendations that affect program operations. Work at this level usually involves active participation in meetings involving issues of considerable consequence. The persons contacted have diverse viewpoints, goals, or objectives concerning the issue or problem requiring the agent to achieve a common understanding of the problem and arrive at or develop suitable alternatives.

P U R P O S E

C O N T A C T S

	a	b	c	d
1	30	60	130*	230*
2	45	75	145	245
3	80	110	180	280

*These combinations are probably unrealistic.

FACTOR 8, PHYSICAL DEMANDS

Level 8-1 -- 5 points

No special physical demands are required to perform the work. There may be some walking, standing, and bending, carrying of light items, or driving an automobile.

FACTOR 9, WORK ENVIRONMENT

Level 9-1 -- 5 points

The work environment involves everyday risks or discomforts which require normal safety precautions typical of an office setting. There may be some occasional exposure to uncomfortable conditions in some businesses.