# POSITION CLASSIFICATION STANDARD FOR INTERNAL REVENUE OFFICER SERIES, GS-1169

## Table of Contents

- SERIES DEFINITION................................................................................................................................. 2
- EXCLUSIONS.................................................................................................................................................. 2
- OCCUPATIONAL INFORMATION.................................................................................................................. 3
- TITLES.......................................................................................................................................................... 5
- EVALUATING POSITIONS............................................................................................................................. 6
- GRADE CONVERSION TABLE ...................................................................................................................... 6
- FACTOR LEVEL DESCRIPTIONS................................................................................................................... 6
  - FACTOR 1, KNOWLEDGE REQUIRED BY THE POSITION...................................................................... 6
  - FACTOR 2, SUPERVISORY CONTROLS.................................................................................................. 11
  - FACTOR 3, GUIDELINES......................................................................................................................... 12
  - FACTOR 4, COMPLEXITY......................................................................................................................... 13
  - FACTOR 5, SCOPE AND EFFECT........................................................................................................... 14
  - FACTOR 6, PERSONAL CONTACTS AND FACTOR 7, PURPOSE OF CONTACTS ............................. 15
  - FACTOR 8, PHYSICAL DEMANDS.......................................................................................................... 17
  - FACTOR 9, WORK ENVIRONMENT........................................................................................................... 17
SERIES DEFINITION

This series includes positions involved in administering, supervising, or performing work related to collecting delinquent taxes, surveying for unreported taxes, and securing delinquent returns. The work requires application of a knowledge of (1) general or specialized business practices; (2) pertinent 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.

This standard supersedes the single-agency Position Classification Standard for the Internal Revenue Officer Series, GS-1169, dated June 1963.

EXCLUSIONS

1. Classify positions that involve technical work concerning tax liability 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 working knowledge of elementary accounting to the Tax Specialist, GS-0526, covered in the Job Family Position Classification Standard for Professional and Administrative Work in the Accounting and Budget Group, GS-0500.

2. Classify positions the duties of which are to administer, supervise, or perform work involved in determining, redetermining, or advising on Federal tax liability when such work requires a knowledge of professional accounting and a knowledge of pertinent tax laws, regulations, procedures, and related matters to the Internal Revenue Agent, GS-0512, covered in the Job Family Position Classification Standard for Professional and Administrative Work in the Accounting and Budget Group, GS-0500.

3. Classify positions that involve supervising or performing work processing original tax and information returns, establishing tax records or changing such records to determine tax liabilities which require the application of knowledge of applicable portions of tax laws and rulings, regulations, and procedures but not the application of business or industry knowledge or professional accounting knowledge to the Tax Examining Series, GS-0592, covered in the Job Family Standard for Clerical and Technical Accounting and Budget Work, GS-0500.

4. Classify positions that involve supervising or performing work in appraising and reviewing the appraisal of real or personal property or property interests to the Appraising Series, GS-1171.

5. Classify positions which involve planning and conducting investigations relating to alleged or suspected criminal violations of criminal laws that require primarily a knowledge of investigative techniques to the Criminal Investigating Series, GS-1811.
6. Classify positions the duties of which involve the qualification and inspection of establishments engaged in the production or use of alcohol or tobacco products; the assurance of full collection of revenue on alcohol and tobacco products; the development and interpretation of regulations applicable to such establishments; and the development, analysis, and improvement of programs, procedures, and techniques for regulating establishments involved in producing and using alcohol and tobacco products to the Alcohol, Tobacco and Firearms Inspection Series, GS-1854.

OCCUPATIONAL INFORMATION

Description of the Work

Internal Revenue Officers focus on the collection of delinquent taxes and functions directly related to that work. Cases, called taxpayer delinquent accounts (TDA) or taxpayer delinquent investigations (TDI), are assigned to a revenue officer for resolution. Whether assigned to IRS Service Centers or to District Offices, they perform similar functions applying the same knowledge and skills. They--

--- collect delinquent taxpayer accounts;
--- secure delinquent returns;
--- conduct investigations;
--- file extensions to statutes of limitations for collection;
--- determine the accuracy of assessed liabilities and adjust or abate erroneous liabilities;
--- take administrative and judicial actions; and
--- otherwise participate in agency compliance programs.

Revenue officers have extensive face-to-face personal contacts with taxpayers, attorneys, accountants, and other representatives and spend a major portion of their time in field work. Office time is spent ordering cases, conducting preliminary analyses of cases, scheduling appointments, consulting with group managers, preparing administrative reports, and assembling case files for closure.

The work requires analytical skills and judgment to make a range of choices such as: how to advise the taxpayer on liquidating tax liabilities; whether to seize and sell; whether to accept a part-payment agreement; whether to recommend 100-percent penalty assessment; whether to accept an offer in compromise, partial lien discharge, or subordination; or whether to initiate suit recommendations. Revenue officers:
-- estimate commercial and noncommercial real estate values and the probable forced-sale value of assets,

-- understand local market trends for products and services,

-- know the types of enterprises in which fixed business assets are used,

-- judge whether a business will yield sufficient profits within a reasonable time to allow the taxpayer to pay all taxes due than could be realized through seizure and sale of assets,

-- understand financial and business practices to anticipate the ultimate effect of liens and other actions on the operation of the business, and

-- distinguish between actual financial distress and mere financial inconvenience and recognize and consider the probable economic consequences of alternative courses of action.

Collecting taxpayer delinquent accounts requires revenue officers to review the account, compute the amount of tax and interest, and determine which penalties should be assessed. The revenue officer then contacts the taxpayer personally to explain any penalty and interest and request payment. When voluntary payment of the tax liability is not made, the revenue officer can impose penalties or invoke administrative and judicial remedies. Before enforced collection or assessment procedures are completed, however, officers may (1) recommend accepting an offer in compromise or (2) arrange for installment payments. When efforts to reach payment agreements fail, revenue officers may levy salaries or wages, bank accounts, and other assets, file a nominee lien or an administrative transfer of assessment, or seize and sell property.

In deciding on an administrative or judicial remedy, revenue officers must analyze and interpret facts to determine the appropriate action to take to collect taxes due. For example, it is not always in the best interest of the Government to file a notice of lien. Such a notice could hamper business operations that would enable the taxpayer to make full payment within a short period of time, and could lead to the loss of future taxes paid by the business and its employees. On the other hand, failure to file a notice of lien could ultimately result in the inability to collect the tax. After an investigation they may determine that the balance due is currently not collectable and that collection activity should be terminated.

Revenue officers secure delinquent returns from nonfilers. They prepare or assist the taxpayer in preparing the delinquent return, computing the tax, penalty, interest due, collecting the tax or reporting it for assessment, and encourage the taxpayer to file timely returns in the future. They also survey for delinquent returns by ensuring business establishments have filed returns, developing leads from law enforcement or from articles appearing in newspapers, or by examining public records of property transfers.

The Difficulty of the Work

Conditions affecting the difficulty and responsibility of revenue officer work include--
-- pressure to resolve delinquent cases within deadlines;
-- applying complex statutes, regulations, and judicial decisions to complicated situations;
-- dealing with fearful, hostile, and defensive individuals and organizations;
-- working in unstructured environments such as high crime areas; and
-- dealing with prominent taxpayers or similar circumstances subject to news media coverage.

The difficulty of the work depends upon (1) the type of taxpayer proceeded against, (2) the degree of judgment required, and (3) the types of action required. There is normally a correlation between the size of the delinquent taxpayer's business, estate, or income and the complexity of the work. Smaller, more common, businesses usually maintain more simplified accounting methods, have fewer employees, and less valuable assets. Filing requirements are easier to establish and common assets are easier to dispose of. However, smaller accounts do not always have adequate information and business records can be nonexistent.

The larger business owner has more sophisticated business records. Legal and technical problems are more pronounced where assets are numerous, varied, valuable, and difficult to dispose. Often the larger business has a greater number and variety of creditors whose claims or liens may be superior to the Federal tax lien. With a larger and more diverse enterprise, the taxpayer has a greater opportunity to take evasive actions such as setting up nominees, transferring assets to others, or setting up subsidiaries in foreign countries to avoid assessment or collection.

**TITLES**

*Revenue Officer* is the title for positions classified to this series.

*Supervisory Revenue Officer* is the title for supervisory positions.
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 Classifier’s 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:

<table>
<thead>
<tr>
<th>GS Grade</th>
<th>Point Range</th>
</tr>
</thead>
<tbody>
<tr>
<td>9</td>
<td>1855-2100</td>
</tr>
<tr>
<td>10</td>
<td>2105-2350</td>
</tr>
<tr>
<td>11</td>
<td>2355-2750</td>
</tr>
<tr>
<td>12</td>
<td>2755-3150</td>
</tr>
<tr>
<td>13</td>
<td>3155-3600</td>
</tr>
</tbody>
</table>

FACTOR LEVEL DESCRIPTIONS

FACTOR 1, KNOWLEDGE REQUIRED BY THE POSITION

Level 1-6 -- 950 points

Employees use a knowledge of commonly applied delinquent tax collection principles, practices, and techniques. The work requires skill in interpreting the Internal Revenue Code and agency collection and enforcement policies, rules, and regulations. Revenue officers independently resolve delinquent taxpayer accounts involving problems of substantial variety and complexity. They apply a general knowledge of business practices, conditions, and economic trends to analyze and evaluate business operations and financial conditions, determine probable earnings, and estimate the value of the assets in a wide variety of businesses.

Employees also have knowledge that includes--

--- An understanding of the various legal instruments used in collecting delinquent accounts.

--- Knowledge of standard and established factfinding procedures and techniques to conduct investigations, elicit information, and establish facts.
Ability to interview, observe, collect, and document facts, question third parties, and research courthouse and other public records.

Knowledge of standard business accounting terminology, principles, and methods.

Knowledge of related Federal, State, and local laws pertaining to delinquent tax collection matters.

Comprehensive knowledge of filing requirements for all types of taxes.

Knowledge of applicable penalties in related circumstances.

Illustrations:

Employees resolve a wide range of taxpayer delinquent accounts involving taxpayers with income principally from salaries or wages and businesses such as sole proprietorships, partnerships, small closely held corporations, or small joint ventures. Assignments also include other classes of taxes such as withholding, employment, and excise. Collection activities require officers to negotiate with the taxpayer to explore means to pay the amount due. They investigate, verify, and analyze the taxpayer's financial condition including financial records and tangible assets. They take or recommend action to best collect delinquent accounts, choosing the most appropriate action among a variety of administrative and judicial remedies. They recommend part-payment agreements, file or withhold filing Federal tax liens, recommend and execute notices of levy to take possession of assets, make decisions regarding the sale of assets, execute releases of property seized, prepare and serve summonses, and take testimony under oath.

Employees survey businesses in an assigned area to ensure required returns have been filed and paid. They prepare and process delinquent returns. They analyze balance sheets and profit and loss statements, reconcile and examine bank accounts and records, and review sales and expense figures. They prepare and execute waivers of the statute of limitations for collection of taxes.

Revenue officers proceed against individuals and small businesses such as retail stores, gasoline stations, restaurants, and beauty salons. The assets they must dispose of include residential realty, commercial realty, stocks of merchandise and fixtures, office furniture, automobiles, and other common assets. They handle questions of property rights and execute administrative and judicial procedures.

Revenue officers assist higher grade officers in conducting more complex and technically difficult cases. They record and compile data and perform financial and credit analyses. Analyses are based on well developed facts which are readily evaluated.

Level 1-7 -- 1250 points
Employees at this level use knowledge of a wide range of business methods and delinquent tax collection principles, practices, and techniques. The work requires a comprehensive knowledge of the Internal Revenue Code and agency collection and enforcement policies and procedures. They use this knowledge to perform independently the complete range of complicated collection activities related to sizable businesses having varied and complex operations and high income taxpayers. This may include resolving problems for delinquent accounts that present a widely varied choice of action and require use of keen investigative techniques. Officers have a knowledge of laws and judicial decisions that influence the assessment and collection process such as--

--- laws governing fraudulent transfers and the fixing of secured and unsecured debts, and those governing survivorship rights and title requirements;

--- laws that establish employer-employee relationships;

--- laws governing the rights of creditors; and

--- laws of evidence, forced assessments and collection provisions, lien priorities, bankruptcy, and estate proceedings.

They use this knowledge to judge the impact of an action, to protect the Government's interest, and to collect complex delinquent tax accounts. They modify or depart from established collection techniques and procedures and make use of collection precedents. They possess a comprehensive knowledge of business organization and commercial practices, including those related to asset liquidation to analyze and estimate the value of assets of large and complex businesses. They have a comprehensive knowledge of business laws and practices to understand the contents and effects of various complex and interrelated legal instruments such as sophisticated leases, assignments, deeds, and trusts which might indirectly affect property rights.

Revenue officers--

--- use a wide range of data gathering skills and ingenuity to investigate and analyze complex business and financial matters of taxpayers who use subterfuge such as subsidiary organizations, dummy corporations, nominee accounts, fraudulent transfers, and family relationships to conceal their assets, income, and tax liability;

--- apply a comprehensive knowledge of enforcement devices including those such as nominee liens and levies, recommendation of foreclosure suits, and ex parte restraining orders to prevent transfer of assets to evade tax collection;

--- apply a comprehensive knowledge of the interrelationships between Federal, State, and local laws pertaining to collection matters; and

--- apply a general knowledge of industrial and commercial accounting terminology, principles, and methods.
Some revenue officers serve as a primary source of subject matter knowledge and technical information on particularly complex and difficult judicial processes; others develop new or modified systems, methods, and guidelines for use by other officers.

Illustrations:

-- Employees conduct collection activities independently that present a wide range of problems because of the size and complexity of the delinquent account or delinquent return investigation including preparation of returns for taxpayers that refuse to file. They determine and recommend acceptable forms of collateral, terms and conditions for payment plans, and escrow agreements. They initiate and assess 100-percent penalties and recommend other actions in cases in which administrative remedies have been exhausted. They determine collectability of accounts and terminate collection activity. Revenue officers may also prepare the returns of taxpayers who refuse to file voluntarily.

-- Employees determine the need for and recommend jeopardy and transferee assessments and participate in any resulting appeals proceedings. They testify as expert witnesses when giving evidence to sustain the Government's position. Employees advise and consult with other revenue officers regarding highly specialized aspects of collections such as issues involving foreign governments.

-- Employees serve as advisors to other revenue officers regarding the full range of collection actions reflecting the entire scope of administrative and judicial remedies employed in the collection process. They review, accept, or reject requests to institute civil proceedings and recommendations on 100-percent penalty assessments, transferee assessments, and accounts reported as uncollectible.

-- Revenue officers analyze the need for and conduct seizure and sale of property when the action is difficult and have complicating factors such as those requiring clearance of property titles, creditors with lien priorities, or the assets are large, valuable, and diverse. Types of assets in these cases are usually apartments, hotels, office buildings, valuable commercial property, large industrial and manufacturing plants, and a variety of intangibles such as pending personal injury suits, interests in leaseholds, trusts and trust funds, and operating rights of considerable value. For example, some large trucking companies may hold unique operating rights under interstate or intrastate rulings. Such rights are conditional and establishing marketability becomes complex.

-- Employees perform difficult credit and financial analyses and evaluations of assets in connection with cases involving large and diverse business operations, application for partial discharge of property from tax liens, collateral agreements, civil suits, currently uncollectible accounts and offers in compromise. They trace assets or sources of income which include trust funds, patent rights and leasehold interests, franchise rights, etc. They uncover assets or income such as dummy corporations and subsidiaries in foreign countries.
Level 1-8 -- 1550 points

Employees at this level apply a mastery of the Internal Revenue Code and collection and assessment judicial decisions, and collection practices and procedures. This requires expert knowledge of and skill in applying the laws and regulations that define the collection program and expert knowledge of and skill in applying investigative, problem-solving and enforcement techniques of the collection program. They function as technical authorities applying new concepts and standards to resolve delinquent tax account problems or assignments:

-- not susceptible to treatment by accepted and established collection procedures;
-- for which no accepted or established collection procedures exist; or
-- where conflict exist between policy and program objectives.

For example, employees use their knowledge and technical expertise to--

-- Review and analyze complex cases that are likely to result in major precedents due to new or modified collection enforcement initiatives or that require the development of significant new approaches to current and projected collection programs.

-- Review and analyze tax delinquent cases to determine the impact of recommendations and judicial actions on agency policies, goals, and objectives.

-- Develop collection strategies, model investigative plans, or significant procedures for use by other revenue officers to address new practices, implement new laws or regulations, or address areas where existing guidelines are ineffective.

-- Evaluate the impact of new or modified tax collection legislation on current and projected collection programs and prepare significant policy changes based on the impact.

-- Provide guidance to staff and other revenue officers on the interpretation and implementation of new or modified policies.

-- Review cases that involve controversial issues with significant impact on the economy of a community, agency program objectives, or that may involve intense public or congressional scrutiny.
Illustrations:

-- Prepare long-range guidance in resolving large case taxpayer delinquent accounts, and investigations of such scope that they require team effort. Direct complex collection activities requiring application of complicated legal instruments and forceful investigative techniques. The work involves development of new approaches for resolving difficult tax liability cases.

-- Develop and prepare methods, procedures, forms, and program materials, or systems for delinquent tax collection program operations, management control systems, information systems, or other management or program tools. Evaluate the content of new and modified legislation, assess the impact on the agency's program, and propose changes to programs in response to the legislation.

-- Serve as a special procedures advisor and recognized technical authority on a type of major enforcement activity combining expert knowledge of the collection program with a thorough knowledge of the conditions, practices, and laws in various judicial processes.

FACTOR 2, SUPERVISORY CONTROLS

Level 2-3 -- 275 points

The supervisor assigns cases for which objectives, priorities, and deadlines have been established in organizational procedures and policies. For example, assignments may be based on caseload level, geographic area, industry, or similar defined categories. The supervisor provides assistance on controversial issues or with situations that do not have precedents, such as methods for collecting accounts unfamiliar to the employee, and identifies the kinds of problems to anticipate in carrying out the collection process.

Employees plan and carry out successive steps in factfinding and analysis of issues necessary to complete assignments. They resolve problems or deviations in the work assignment in accordance with delinquent tax account collection instructions, previous training, accepted techniques, and organizational practices. For example, they plan the investigation including the approach to take and information to seek, determine taxpayer's financial condition, and proceed with administrative actions.

Completed work is evaluated for accuracy in the application of laws, adequacy of investigation and analysis made, technical soundness, appropriateness of results, and conformity to established regulations, policies, and legal requirements.

Collection reports are reviewed for adequate and logical presentation, accurate calculations, and sound conclusions.
Level 2-4 -- 450 points

The supervisor sets the overall objectives and resources available. Revenue officers and the supervisor, in consultation, discuss the work to be done, such as ways to effect collection on cases with complicated or unusual characteristics, timeframes, and possible approaches.

At this level, revenue officers fully experienced in the collection of delinquent tax accounts plan and carry out assignments, resolve the conflicts that arise, coordinate the work with others as necessary, and interpret policy on own initiative in terms of established objectives. They keep the supervisor informed of progress, potentially controversial matters, or far-reaching implications such as insolvency cases.

Completed work is reviewed for overall feasibility, technical soundness, and effectiveness in meeting program goals. Completed case reports are reviewed for overall approach, adherence to legal requirements, and soundness of conclusions. Supervisors oversee the work of review revenue officers to ensure effective use of review procedures to fulfill review objectives and requirements and to accomplish collection program goals.

FACTOR 3, GUIDELINES

Level 3-3 -- 275 points

General guidelines are available including the Internal Revenue Code, the Internal Revenue Manual, State and local laws, and agency directives, but they are not completely applicable to every situation. Officers often encounter cases and situations for which guidelines or precedents are unclear, or not completely appropriate.

Employees use judgment to interpret and adapt guidelines and precedents to arrive at a conclusion and to take an action. Collection methods, procedures, and techniques normally applied require some adaptation to the peculiarities of the case.

Level 3-4 -- 450 points

In addition to the guides described at the lower level, guidelines are agency policies and precedents, laws, and regulatory directives that provide a general outline of the concepts, methods, and goals of the collection program. Guides are of limited use in covering complex, controversial, or sensitive tax collection issues.

Officers use initiative and ingenuity to deviate from standard collection processes and procedures to handle unusual issues or problems in the investigation and collection process. They devise innovative methods and techniques for resolving accounts with unique and complex characteristics, propose new or revised policies and practices, and formulate more specific guidelines for others to use.
FACTOR 4, COMPLEXITY

Level 4-3 -- 150 points

The work includes duties involving different and unrelated collection processes and methods. Assignments consist of collecting a range of delinquent individual and business accounts which can be resolved through application of standard investigative techniques, analyses, and procedures. Revenue officers--

-- investigate the financial condition of a taxpayer including planning and coordinating data collection;

-- take enforcement actions such as nominee liens, levies, and seizure and sale of properties that require special custodial care, storage, or protection against theft; and

-- secure delinquent tax returns from taxpayers.

Decisions require identifying legal and factual issues to determine which of several related administrative or judicial actions to apply from many alternatives. They must investigate, verify, and evaluate the information in each case and obtain additional information to reconcile discrepancies or inconsistencies.

Employees evaluate delinquent accounts cases 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 different tax entities.

Level 4-4 -- 225 points

The work consists of many different and unrelated collection processes and methods. Employees perform the full range of duties associated with the collection program, including investigations, negotiations, and other administrative and judicial collection activities. Assignments typically involve resolving cases with special features and unrelated issues requiring the application of specialized collection provisions or investigative techniques. Revenue officers research and analyze information to establish issues and governing provisions that are not clear and which involve unusual combinations of actions, analyze decisions of other governmental entities, or analyze other controversies where precedents are conflicting or nonexistent. Some employees review completed cases of other revenue officers to determine whether methods and processes used are consistent with accepted collection practices and precedents and whether conclusions are logical and supported by and consistent with data in the report.

Decisions regarding what needs to be done require an assessment of various conditions such as the need to develop information for cases that involve disputed facts, to reconstruct records that were lost, or to resolve situations not specifically covered by the regulations. The work requires
adapting methods to overcome significant complications that arise or that have been deliberately placed to hinder the case resolutions.

Employees use originality in planning the work and in deciding how to extend and modify existing methods and techniques for application to complex issues or delinquent cases. For example, employees may devise methods for locating or deriving information on comparative sale data that is limited, make income projections, develop information on profits and operating costs, and apply different combinations of approaches to sell atypical assets which have been seized; or recommend new or modified policies based on problems encountered in applying modified techniques. Employees negotiate with taxpayers to accept and comply with tax assessment and make payment to avoid court action.

**Level 4-5 -- 325 points**

The work involves various duties or accounts requiring different and unrelated processes, substantial depth of analysis and investigation of situations, and significant departures from established collection practices and procedures to resolve cases or to develop and implement new collection methods and techniques. At this level employees resolve problems involving a broad range of controversial, sensitive, and legal issues. Assignments include bankruptcies and insolvency cases and other collection activities that require extensive collection ability as well as a special knowledge of tax law and business and industry practices. The legal issues involve points of law with conflicting precedents requiring intensive and extensive research to locate and evaluate the potential effects of decisions.

Decisions about what needs to be done are complicated by the precedents or policies that are lacking or information that may be unavailable or nonexistent. At this level, revenue officers study widely used collection practices to identify and develop new or unique collection techniques or criteria for collecting delinquent tax accounts. They evaluate new or changed techniques and procedures for conflicts with requirements.

The work requires significant departures from established practices and procedures. Employees extend existing collection practices, techniques, and methods into new approaches to address newly covered activities, emerging practices, or innovative strategies to improve collection practices or establish criteria to produce more effective results. They also make recommendations or develop interpretations that change policies and practices of the collection program or that reorder program priorities to solve problems in an assigned geographic location or specialized tax in the collection program area.

**FACTOR 5, SCOPE AND EFFECT**

**Level 5-3 -- 150 points**

The purpose of the work is to resolve a variety of problems, questions, or situations involving delinquent tax accounts for which there are known and accepted solutions contained in a wide range of established tax collection regulations, practices, and procedures. This includes such activities as: analyzing business records, preparing waivers to extend statutes, performing credit
analysis and evaluations of assets in connection with applications for partial discharge of property from tax liens, presenting findings to the taxpayer, and negotiating settlement agreement.

The results of the officer's actions affect the taxpayer by requiring corrective action. The impact may extend to other individual taxpayers with similar deficiencies.

Level 5-4 -- 225 points

The purpose of the work is to plan and conduct resolution of complex delinquent tax collection cases. Employees develop new or modified techniques and methods to conduct investigations and effectively collect delinquent tax accounts with a wide variety of diverse and unusual characteristics. At a staff level, they provide authoritative interpretations of guides, particularly difficult tax regulations, or methods for assessing and collecting taxes where conditions are not clear-cut or specifically covered by provisions. They also investigate and analyze a wide variety of problems and questions to provide guidance to other revenue officers on specific collection methods, and techniques, and to recommend new or modified policies.

The results of the work affect the taxpayer's operations as well as customers, suppliers, and a large number of people employed in the operation.

Level 5-5 -- 325 points

The purpose of the work is to develop policies and guidance to improve delinquent tax account collection. Employees resolve critical or unusual problems for a range of complex delinquent tax cases, determine the soundness of collection programs and practices, and develop new collection approaches and techniques to use for unique or controversial cases.

The work affects the work of other experts, and often leads to region-wide or service-wide changes in the procedures, methods, and techniques used in the collection process. The results also affect the financial condition of the taxpayer 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.
Personal Contacts

1. Contacts are with employees within the immediate organization, office, or work unit, and in related or support units. This level also includes contacts with taxpayers or their representative via telephone or face to face 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 such as employees of title companies, banks, taxing agencies, and towing and moving companies, insurance agents, and potential buyers of property where roles are unclear at first to one of the parties but are easily explained to the contact.

3. Contacts are with representatives in legal proceedings or with congressional or executive branch staff members making inquiries about taxes on behalf of constituents. At this level contacts are not routine or recurring and the purpose, 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 or exchange facts or information regardless of the nature of the facts (i.e., the facts or information may range from easily understood to highly technical).

b. The purpose of the contacts is to motivate and influence taxpayers to resolve delinquent tax issues. The officer arranges for meetings at the taxpayer's site to explain technical requirements and coordinate payment. The officer resolves case-related matters and clarifies problems. Though differences of opinion may exist, persons contacted are basically cooperative.

c. The purpose of the contacts is to influence and persuade the taxpayer or a representative to comply with requirement to pay tax liability or provide information to resolve outstanding technical problems and issues. Taxpayers often have negative attitudes about the tax system, and are reluctant to agree to make payment. Contacts are strong adherents of opposing views. Because of prior collection activities, or other experiences with IRS, they may be hostile, skeptical, or uncooperative requiring the officer to use tact, persuasiveness, authority, and diplomacy to obtain the desired results.

d. The purpose of the contacts is to justify, negotiate, and settle matters involving significant or controversial issues, for example, substantial tax liabilities or recommendations that affect program operations. Work at this level usually involves
active participation in meetings or hearings involving problems or issues of considerable consequence. The persons contacted have diverse viewpoints, goals, or objectives concerning the issue or problem requiring the officer to achieve a common understanding of the problem and a satisfactory solution by convincing them, arriving at a compromise, or developing suitable alternatives.

<table>
<thead>
<tr>
<th>CONTACTS</th>
<th>a</th>
<th>b</th>
<th>c</th>
<th>d</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>30</td>
<td>60</td>
<td>130*</td>
<td>230*</td>
</tr>
<tr>
<td>2</td>
<td>45</td>
<td>75</td>
<td>145</td>
<td>245</td>
</tr>
<tr>
<td>3</td>
<td>80</td>
<td>110</td>
<td>180</td>
<td>280</td>
</tr>
</tbody>
</table>

*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 occasional exposure to uncomfortable conditions in some businesses.

*Level 9-2 -- 20 points*

Assignments regularly involve exposure to moderate risks, discomforts, or unpleasant working situations associated with visiting different residential and business environments. The officer uses a range of special safety or security precautions.