

**Internal Revenue Service
Standard Position Description**

Classification: **GS-1169-9**

Classification Title: **Revenue Officer**

Organizational Title: **Revenue Officer**

Location: **District Office Collection Division**

FLSA Status: **Exempt**

Merit Pay: **No**

Bargaining Unit Status: **BU**

General Skill: **1BD**

Skill: **DRJ**

Shred:

Subshred:

Percentage: **100%**

Competitive Level Code:

Duties and Responsibilities Approved: 3/3/93

Paul Harrington
Acting Assistant Commissioner (Collection)

Classification Approved: 3/3/93

John Rubin
Acting Chief, Program Guidance and Field Services
Section

I certify that this is an accurate statement of the major duties and responsibilities of this position and its organizational relationships, and that the position is necessary to carry out government functions for which I am responsible. This certification is made with the knowledge that this information is to be used for statutory purposes relating to appointment and payment of public funds, and that false or misleading statements may constitute violations of such statutes or their implementing regulations.



(Signature of immediate supervisor)

(Date)

All other levels of supervision which propose or approve official statements of duties and responsibilities are attesting to the same effect as the immediate supervisor.

The classification of this position may be appealed. Published Standards of other information upon which the classification is based may be reviewed. Information may be obtained from your supervisor or your Personnel Office.

Duties and Responsibilities:

Incumbent is a revenue officer (RO) at the first full working level and has independent responsibility for collecting delinquent accounts, securing delinquent tax returns, counseling taxpayers on the tax filing and paying obligations, conducting tax investigations, and participating in special tax compliance programs. Accounts and returns involve taxpayers whose principle source of income is from salary, wages or a moderate size business.

Conducts interviews with taxpayers (and/or their representatives) as part of the investigation necessary to collect delinquent taxes and secure delinquent returns. Also provides tax information and business counsel, attempting to prevent future delinquencies as well as resolving current ones.

Determines collectibility of accounts through financial statement analysis and asset evaluation, arranges installment agreements and determines default; reports accounts as currently not collectible ("53") and, when appropriate, schedules reinvestigations of these accounts.

Determines ownership of property and executes notices of levy and releases of property rights seized under levy.

Prepares recommendations of 100% penalty assessments.

Files and releases Federal tax lien; investigates applications for partial discharge of the effects of the tax lien and for subordination of Federal tax lien.

Conducts seizures and sales of real and personal property after lien rights (equity of the government) have been determined.

Identifies potential employment tax examination situations and makes appropriate referral.

Communicates orally and in writing, with taxpayers and employees, reflecting accurate knowledge of procedural and statutory guidelines.

Conducts investigations into instances of taxpayer's failure to file, pay, or fully report taxable income, and recommends appropriate civil and/or criminal referrals.

Prepares adjustments, payment tracers, and credit transfers.

Prepares and executes waivers to extend statutes.

Prepares and processes delinquent returns under IRC 6020(b) or Substitute for Return (SFR).

Investigates and makes recommendations as to whether the government should exercise its right of redemption arising from judicial or nonjudicial sales of property; redeems property on behalf of the government and conducts sales of redeemed property.

Prepares and serves summonses; may take testimony under oath.

Assists higher grade RO's in conducting more complex and technically difficult cases characteristic of higher grade levels.

Gives guidance and assistance to lower graded RO's as required; may also be assigned as an on-the-job instructor (OJI) to RO trainees.

Performs other related duties as assigned.

Performs credit analyses and evaluations of assets in connection with applications for offers in compromise.

1. Knowledge Required by the Position

Knowledge of basic writing skills and the ability to write reports, case histories, and referrals clearly and effectively.

Practical knowledge of basic business organization and commercial practices, including those related to the creation and liquidation of tax liabilities over the full range of cases found at the first full working level, and the ability to analyze the operations, financial condition, and profitability of these taxpayers, including the valuation of their assets.

Knowledge of basic investigative or analytical techniques and methods and the ability to apply such techniques to the analysis of business and financial matters with individuals who may be uncooperative or hostile.

Knowledge of basic business laws and practices and the ability to understand the contents and effects of various legal instruments such as leases, wills, assignments, deeds, trusts, etc., which might affect property, property rights, and income of taxpayer cases.

Knowledge of modern collection techniques, including the laws concerning the rights of creditors, forced assessment and collection provisions, lien priorities and bankruptcy, and the ability to interpret public records and financial reports in cases involving the application of such laws, where routine complicating features may be present which can be resolved by applying well precedented approaches.

Practical knowledge of judicial processes, laws of evidence, and the interrelationship between the Federal and state laws which pertain to the collection of delinquent accounts using legal means such as liens, levies, seizures, and sales.

Practical knowledge of fundamental accounting terminology and principles, IRS organizational structure and function, applicable portions of the Internal Revenue Code, IRS collection and enforcement procedures, interpersonal communication skills applicable to stress situations and the local market conditions for specific commodities.

2. Supervisory Controls

Incumbent is supervised by a group manager who usually makes assignments without instructions. Assignments are completed independently. Employee uses initiative in determining the course of action on a case. The manager is consulted only when unusual or unfamiliar situations arise.

Completed work is reviewed for sound, technical judgment and on the basis of the results accomplished, where the incumbent has complete delegated authority.

The employee has complete delegated authority to determine ownership of property, file Federal tax liens, and execute notices of levy that enable the Government to take possession of assets; to enter into installment agreements and to determine defaults; to withhold the filing of Federal tax liens subject to limitations prescribed by the Internal Revenue Manual; to execute releases of property rights seized under notice of levy; to negotiate or make arrangements with individuals legally entitled to possession of the taxpayer's property; to determine the method of sale of seized property and methods of

transferring title to the purchaser by issuance of appropriate certificates of sale; to prepare, execute and serve summonses; to defer collection action on possible adjustments accounts or possible offer in compromise cases.

3. Guidelines

Guidelines consist of parts of the Internal Revenue Manual, the Internal Revenue Code, state and local laws, and National, regional and local directives.

Employee selects, evaluates and applies the guides, making adaptations and compromises when necessary.

Guidelines are not always clearly defined nor applicable to every situation. Ingenuity, resourcefulness, and good judgment are required to resolve some of the problems encountered.

4. Complexity

Work assignments typically involve delinquent taxpayers whose income is derived from salary or wages or from a business enterprise, such as proprietorship, partnership, corporations, or joint ventures. Investigations are conducted to ascertain the taxpayer's net worth, and current and future financial condition, as well as to uncover possible hidden assets, in order to secure payment or return filing. Cases may involve more than one class of tax, such as income, withholding, unemployment, etc. Assets which may be seized and sold include items which are disposed of at public auction (e.g., office furniture, fixtures, non-discounted accounts receivable, automobiles, single family residences, commercial properties, and inventories). Creditor rights are clearly defined and tax lien priorities are uncomplicated for these types of assets.

The collection of delinquent money or securing of delinquent tax returns from taxpayers (as described above) involves a moderate number of interrelated actions, each requiring different, independent processes and methods. Decisions must be made about what course of action to take at each step from among a variety of alternatives (lien, levy, seize, "53", etc.). While many cases will have superficially similar external characteristics, each must be handled on a unique basis, responding to the case facts as they develop.

5. Scope and Effect

The purpose of the work is to collect delinquent taxes, secure delinquent tax returns, and insure taxpayer voluntary compliance with the Federal tax laws by providing tax payment counseling or by taking appropriate collection enforcement actions.

The RO is responsible for providing courteous, fair, prompt, accurate and thorough service while identifying case resolutions which are equitable and determined by analysis of case facts.

Work assignments involve taxpayers whose net income or business operation is moderate. The impact of collection actions is usually confined to the taxpayer, and, if a business operation is involved, there are generally few

people employed or few others who are affected by the business activity.

Decisions to seize property can have an economic impact on the taxpayer and, to some extent, on the community. Collection actions taken may generate public interest, if the taxpayer or his/her business is in a sensitive position in the community (i.e., he/she may own the only newspaper in the community). The nature of the contacts with or the enforcement actions taken against the taxpayers have a definite impact in preventing future delinquencies.

6. Personal Contacts

Contacts are with those members of the general public who have not paid their Federal taxes or filed required tax returns; and with their representatives; with creditors of these taxpayers; and with third parties who may assist in settling the taxpayer's delinquency.

RO's initiate contact with taxpayers and attempt to resolve the collection problems during their first meeting.

Contacts occur in moderately unstructured setting, such as taxpayer's residence or place of business.

The RO must occasionally deal simultaneously with more than one individual; i.e., taxpayer and his/her representative.

Other than normal evaluative field visitations and except for unusual circumstances, the RO is rarely accompanied by the group manager.

The extent of the contacts and the details involved differ substantially from case to case, as the incumbent works the full range of GS-9 technical issues. Most contacts take place in an adversary setting, involving persons in stress situations, who may be uncooperative or even dangerous.

Contacts are made with other IRS employees within and outside the Collection activity, and with various other government agencies at the RO's discretion, such as during court house checking, corporate record investigations for 100% penalties, and bankruptcy proceedings.

7. Purpose of Contacts

Contacts with taxpayers and their representatives are for the purpose of collecting the full range of delinquent accounts and returns, assisting taxpayers in complying with tax laws, and preventing future delinquencies by the taxpayers.

These contacts require influencing, motivating, interviewing, and educating persons who may be fearful, uncooperative, belligerent or potentially dangerous. The RO must be capable of explaining and assertively advancing the Service's position while at the same time remaining sensitive to the rights of the taxpayer.

Others are contacted within IRS to exchange data and to get interpretation and guidance on application of a range of technical issues. Contacts with the taxpayer's creditors and third parties are to secure needed information, to negotiate to protect the government's interest, and to serve legal notices (liens).

Contacts with other government officials, including the Special Procedures function, service centers, etc., are to exchange and secure information in a cooperative setting.

8. Physical Demands

The amount of time a revenue officer spends outside the office can vary significantly depending on the nature of casework, geographical location, and local resource constraints.

Travel to residences, places of business, banks, court-houses, etc., are typical of daily field calls. The incumbent must be able to travel from place to place for extended periods of time in a variety of weather conditions and traffic flows, usually by automobile. Some overnight travel may be required. The work requires some physical exertion, including occasionally walking and standing for long periods of time. Some of the work is completed while sitting at a desk. Other than the above, minimal physical demands are required to complete the work.

9. Work Environment

The work environment involves risks and discomforts which require at least normal safety precautions typical of offices, meeting rooms, businesses, and automobiles. As the work is completed both inside and outside of the office, the revenue officer can be exposed to inclement weather while conducting field calls. The work environment may change dramatically with each field call. The RO often may transact business in unsavory areas or situations, such as bars, tenement buildings, high crime areas, etc. The RO is subject to potential physical danger each time a field call is made. At times an armed escort or police protection is a necessary precaution. The RO determines when there is a need for this. Occasionally, the work requires that the taxpayer be contacted outside of normal working hours.

Because exposure to a potentially dangerous and/or life threatening situation may typically induce a range of disturbing emotional as well as physical reactions, the RO must be capable of functioning effectively under high stress levels.

EVALUATION STATEMENT

TITLE AND SERIES

This position has independent responsibility for collecting delinquent accounts and securing delinquent returns, conducting investigations, and participating in compliance programs. It requires knowledge of general or specialized business practices; Internal Revenue laws, regulations, procedures, and precedents; judicial processes, laws of evidence, and the interrelationship between Federal and State laws with respect to the collection and assessment processes; and investigative techniques and methods. It is therefore appropriately classified in the Internal Revenue Officer series, GS-1169 and titled Revenue Officer.

GRADE

As stated in the PD, this position has independent responsibility for collecting delinquent accounts, securing delinquent tax returns, etc. Work assignments typically involve delinquent taxpayers whose income is derived from salary or wages or moderate sized business enterprises. The legal, investigative and analytical demands on the incumbent tend to be complicated. As just described, these characteristics of the position compare favorably with the Nature and Complexity of Assignments described in the GS-9 level of the revenue officer classification



standard. Similarly, the GS-9 level of Responsibility language in the standard matches that in the PD (assignments received without detailed instructions and completed independently; incumbent exercises full delegated authority in collection matters; completed work is reviewed after the fact; sensitive contacts are carried out with tact and ingenuity, etc.). Since both factors in the standard equate to GS-9, this position is properly graded GS-9.

CLASSIFICATION:

Revenue Officer, GS-1169-9.