

Example of a

"Who Are You"

FOIA Request

With Their Answer

Concerning an IRS

Revenue Officer

Includes:

Revenue Officer

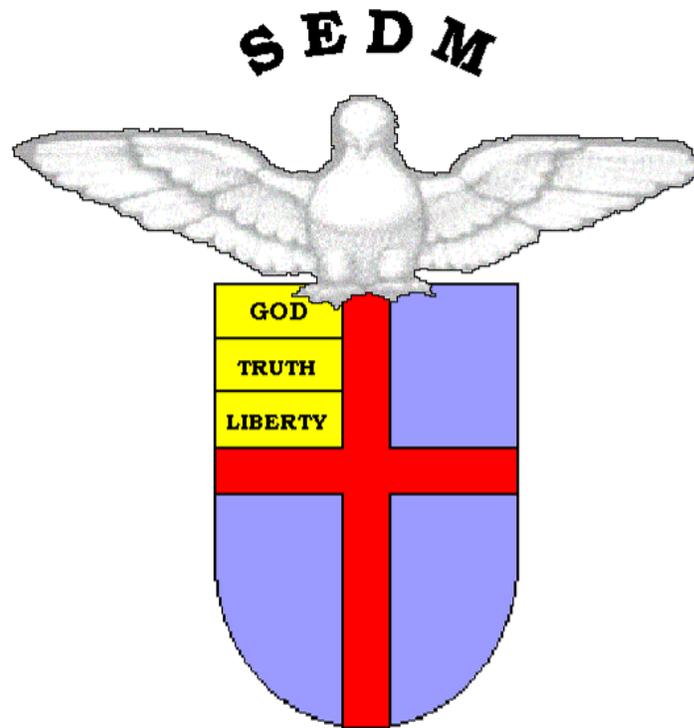
Elements and Standards

(Job Analysis Record)

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(SEDM) Website***

<http://sedm.org>



FREEDOM OF INFORMATION ACT REQUEST

To: Disclosure Officer
Re: ~~John J. Stetsko~~, Revenue Officer
Department of the Treasury
Internal Revenue Service
Exact Address

From:

Account # .

1. This is a request under the Freedom of Information Act, 5 USC 552.
2. This is my firm promise to pay fees and costs for locating, duplicating and reviewing the documents and information listed below. As per Reg. 601.702(F)(3)(I)(E), I am making this request in the classification of "other requestor." If costs are expected to exceed \$20.00, please send an estimate of the cost.
3. If some of this request is exempt from release, please send me those portions reasonably segregable and are not releasing.
4. Requestor is in need of the following information to ascertain if claimed Agent John J. Stetsko is an employee of the United States of America or an employee of an agency of the United States of America and that he/she is acting within the bounds of his/her authority as such employee.
5. I understand the penalties provided in 5 USC 552(a)(i)(3) for requesting or obtaining access to records under false pretenses.
6. This request pertains to the years beginning with Agent ~~John J. Stetsko~~ first employment with the Department of Treasury/IRS to the present year 2001.
7. Please send me copies of the following documents as they pertain to ~~John J. Stetsko~~ personally, and or in his/her title role of Revenue Officer, all of which documents I understand have been designated by the Office of Personnel Management as public information about employees of the United States of America.
 - a. All document(s) that include, identify, and describe the present and past position Revenue Officers and occupational service of Agent ~~John J. Stetsko~~.
 - b. All document(s) that include, identify, and describe the past and present grades of Agent ~~John J. Stetsko~~.
 - c. All document(s) that include, identify, and describe the past and present annual salary, including Executive Ranks, and allowances and differentials of Agent ~~John J. Stetsko~~.
 - d. All document(s) that include, identify, and describe present and past duty stations (including room numbers, shop designations, or other identifying information regarding buildings or places of employment of Agent ~~John J. Stetsko~~.
 - e. All document(s) that include, identify, and describe Agent ~~John J. Stetsko~~ position description, identification of job elements, and those performance standards (but not actual performance appraisals).
 - f. All document(s) that include, identify, and describe Agent ~~John J. Stetsko~~ specific "G.S. number," the meaning of the abbreviation "G.S." and a description or explanation of the numbering system used for "G.S" classification.
 - g. The specific document(s) of appointment for Agent ~~John J. Stetsko~~ to assert the title of "Revenue Officer".

- h. The specific "delegation of authority" documents issued and applicable to Agent ~~John J. Stetske~~ at his/her present position, at his/her present office, that cover all aspects of his/her job description.
- i. Any document that verifies the true identity of Agent ~~John J. Stetske~~ as Revenue Officer.
- j. Copies of any documents that exempt Agent ~~John J. Stetske~~, or his/her division, from coming within the purview of the Freedom of Information Act, and Administrative Procedures Act.

Dated: _____, Requestor

Dated: _____
Notary Public



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

Date: **APR 19 2001**

Re: Freedom of Information Act Request

Dear Ms.

This is in response to your letter dated February 2, 2001, in which you requested copies of documents under the provisions of the Freedom of Information Act (FOIA).

Please find enclosed 63 pages responsive to your request, which includes past and present positions, grades, job elements, position descriptions and the Appointment Affidavits Oath of Office for Revenue Officer Cheryl T. Robinson.

The definition of the term "GS" is the abbreviation and symbol for 'General Schedule'. The General Schedule is the basic classification and compensation system for white-collar occupations in the Federal Government as established by the Classification Act of 1949.

In reference to *Item 1 of your letter*, the reproduction of official badges, identification cards or other insignia is prohibited by 18 U.S.C. Section 701.

Also we are enclosing a copy of Delegation Order number 4 (Rev.22) and a listing of all other Delegation Orders by Title. Delegation Orders apply to all Service personnel involved in the type of program, activity, function, or work process covered by the Delegation of Authority. There are no personal Delegations of Authority for Cheryl Robinson.

There may be other Delegations of Authority which relate to the position of IRS Revenue Officers however, the Freedom of Information Act does not require this office to perform research to determine which Delegation(s) of Authority you are seeking. If you have access to the Internet you could conduct your own research free of charge on the IRS web site. The web site address is www.irs.gov. Once you reach the web site, select Site Tree, Internal Revenue Service Manual, Part 1 Administration General Management, Delegations of Authority.

Nothing was withheld or redacted from the enclosures.

If you have any questions, please contact V. Young, ID #58-09008, 404-338-8539, Atlanta Disclosure Office, 401 W. Peachtree St. NW, Atlanta, GA 30308. Please refer to case #58-2001-

Sincerely yours,



Jean S. Pate
Disclosure Officer
ID #58-00211

APPOINTMENT AFFIDAVITS

Clerk
Department of the Treasury
Internal Revenue Service Center
Chamblee, Georgia 30006

02-08-81

(Position to which appointed) (Date of appointment)

(Department or agency) (Bureau or division) (Place of employment)

I, Cheryl T. Scott, do solemnly swear (or affirm) that—

A. OATH OF OFFICE

I will support and defend the Constitution of the United States against all enemies, foreign and domestic; that I will bear true faith and allegiance to the same; that I take this obligation freely, without any mental reservation or purpose of evasion; and that I will well and faithfully discharge the duties of the office on which I am about to enter. So help me God.

B. AFFIDAVIT AS TO STRIKING AGAINST THE FEDERAL GOVERNMENT

I am not participating in any strike against the Government of the United States or any agency thereof, and I will not so participate while an employee of the Government of the United States or any agency thereof.

C. AFFIDAVIT AS TO PURCHASE AND SALE OF OFFICE

I have not, nor has anyone acting in my behalf, given, transferred, promised or paid any consideration for or in expectation or hope of receiving assistance in securing this appointment.

Cheryl T. Scott
(Signature of appointee)

Subscribed and sworn (or affirmed) before me this 17th day of December, A.D. 19 80,

at Chamblee Georgia
(City) (State)

[SEAL]

Internal Revenue Service

Louise S. Hickman
(Signature of officer)

Commission expires Act of 6/26/43, Section 206 Personnel Staffing Clerk

(If by a Notary Public, the date of expiration of his Commission should be shown)

(Title)

NOTE.—The oath of office must be administered by a person specified in 5 U.S.C. 2903. The words "So help me God" in the oath and the word "swear" wherever it appears above should be stricken out when the appointee elects to affirm rather than swear to the affidavits; only these words may be stricken and only when the appointee elects to affirm the affidavits.

Public Information

Date Present Past	Position Title	GS	Occupation Code	\$ Amount Salary	Post of Duty
05/21/2000	Revenue Officer	12	1169	50,552.00	Decatur, Dekalb GA
12/20/1998	Revenue Officer	11	1169	38,871.00	Decatur, Dekalb GA
04/18/1993	Revenue Officer	09	1169	27,789.00	Decatur, Dekalb GA
04/19/1992	Revenue Officer	07	1169	24,826.00	Decatur, Dekalb GA
09/28/1986	Tax Examining Asst	06	0592	17,110.00	Chamblee, GA
09/15/1985	Tax Examining Asst	05	0592	15,350.00	Chamblee, GA
04/29/1984	Clerk	04	0303	12,779.00	Chamblee, GA
09/06/1981	File Clerk	03	0305	9,766.00	Chamblee, GA
02/08/1981	File Clerk	02	0305	8,951.00	Chamblee, GA

SPD NO. 92461

CLASSIFICATION: Revenue Officer, GS-1169-12
ORGANIZATIONAL TITLE: Revenue Officer
LOCATION: IRS District Office, Collection Division
FLSA STATUS: Non-Exempt
BARGAINING UNIT STATUS: Bargaining Unit
POSITION SENSITIVITY: Moderate Risk
COMPETITIVE LEVEL CODE: 1112
FULL WORKING LEVEL: GS-9
Supersedes SPD # 91450

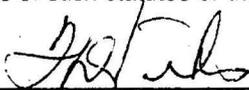
Duties and Responsibilities Approved: 2/11/99
(Date)

Charles W. Peterson
Assistant Commissioner (Collection)

Classification Approved: 2/22/99
(Date)

Barbara J. McWhirter, for
National Director, Personnel Division

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.

 5/24/2000
(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. The Published Standards or other information upon which the classification is based may be reviewed. Information may be obtained from your supervisor or your Personnel Office.

INTRODUCTION

Serves as a revenue officer who has the responsibility to protect taxpayer rights while providing responsive service and assistance to taxpayers. The incumbent ensures the highest level of public trust by educating and promoting voluntary compliance.

MAJOR DUTIES

Provides customer service by explaining the taxpayer's rights and IRS policies and procedures. Provides instructions and analyzes complex or unusual issues presented by taxpayers, practitioners and IRS employees. Service is based upon interpretation and application of IRM policies and procedures, regulations, court decisions, state and local laws and various Titles of the United States Code

Collects delinquent accounts, secures delinquent tax returns, counsels taxpayers on their tax filing and paying obligations, and conducts tax investigations. Cases assigned cover the complete range of collection activities. Provides guidance and service on a wide range of financial problems to assist the taxpayer toward a positive course of action to resolve tax issues.

Files and releases Federal tax liens. Perform credit analysis and evaluations of assets to complete actions such as discharge applications, collateral agreements, redemptions, seizures and sales, nominee liens, civil suits, currently not collectible accounts, offers in compromise, and trust fund recovery penalties.

KNOWLEDGE 1-7 1250 pts.

Broad, in-depth knowledge of taxpayer rights, Internal Revenue Code, IRM policies and procedures and IRS organizational structure and function.

Comprehensive knowledge of business organization and commercial practices. The ability to analyze the operations, financial condition, and profitability of taxpayers including the valuation of large, unusual, or difficult to dispose of assets.

Knowledge of a wide range of investigative or analytical techniques and the ability to apply such techniques to the analysis of extremely complex business and financial matters.

Knowledge of a wide range of business laws and practices, judicial processes, laws of evidence, interrelationship between Federal and state laws, and the ability to understand the contents and effects of various complex legal instruments.

Comprehensive knowledge of the complete range of collection techniques where extremely complex features are present.

LEVEL OF DIFFICULTY 2-4 450 pts., 3-4 450 pts., 4-4 225 pts., 8-1 5 pts., 9-2 20 pts.

Independently receives and plans work without instruction.

Supervisory consultation is limited to participation in major decisions which can vary from established Collection activity or policy. This includes discussion or formulation of plans for activities which involve other divisions or other functions within the Internal Revenue Service.

Employee decides when to take appropriate collection actions and obtains group manager concurrence only when necessary.

The manager reviews a sample of work. Generally, there are few and minor changes, as incumbent is a technical expert.

Guidelines consist of parts of the Internal Revenue Code, the IRM, policies and procedures, local directives, state and local laws, and various legal research services.

Employee selects, evaluates, and applies the guides, making frequent adaptations or interpretations, as guidelines often do not cover complex and unusual situations encountered. Considerable judgment, ingenuity, and resourcefulness are routinely needed to determine how guidelines apply.

Work assignments typically involve business and individual taxpayers with significant delinquencies. These cases may involve complex collection issues such as trust funds, patent rights, leasehold interests, franchise rights, lien priority issues, etc.

Incumbent's caseload includes the most sophisticated cases involving legal and illegal methods to conceal assets, income or tax liability through such means as interlocking directorates, foreign subsidiaries, land trusts, dummy corporations, nominee accounts, and fraudulent transfers.

Utilizes complex collection tools when appropriate such as nominee liens and levies; makes recommendations of foreclosure suits; obtains ex parte restraining orders to prevent transfer of assets beyond the reach of the government; and secures court orders and/or court injunctions to prevent a taxpayer from continuing in business so as not to accumulate any more tax liabilities.

Complex issues often confront the revenue officer before and during a seizure and sale. The interrelationships between Federal, state and local law are pertinent to the seizure and sale procedure. Discrepancies in information must be researched, legal and administrative proceeding should be detailed through proper investigation.

The properties seized may have limited marketability and may require special custodial care, storage, or protection against theft. The use of specialized appraisers and/or unusual mediums to advertise the property may be necessary because of the special nature of the assets. Types of assets in those cases are usually very large apartment buildings, hotels, office buildings, valuable commercial property, large industrial and manufacturing plants, heavy industrial equipment, and a variety of intangibles such as chose in actions, suits under contract rights, interest in leaseholds trusts and trust funds, and operating rights of considerable value.

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. Some overnight travel may be required.

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

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

ASSIGNMENT 5-4 225 pts.

The purpose of the work is to resolve complex tax collection issues and ensure taxpayer compliance through educating and counseling taxpayers as well as taking appropriate collection action.

The work can have a significant economic impact on the community. Decisions may be subject to close public scrutiny thus having a significant impact on voluntary compliance and the public trust.

COMMUNICATION 3-d 280 pts.

Observing the taxpayer's rights and considering the taxpayer's viewpoint through an interest-based approach, the revenue officer is responsible for providing courteous, fair, prompt, accurate and thorough service when identifying case resolutions which are equitable and determined by analysis of case facts.

Communicates with taxpayers, their representatives, third-parties, and Internal Revenue Service employees reflecting comprehensive knowledge of procedural and statutory guidelines. Contacts may be with representatives in legal proceedings or with congressional or executive branch staff members making inquiries on behalf of constituents.

The purpose of the contacts is to clarify, educate, negotiate, and resolve matters involving significant taxpayer compliance issues.

Evaluation Statement

The Office of Personnel Management, Internal Revenue Officer Series, GS-1169 Position Classification Standard dated September 1993 was used to classify this position.

Title and Series Determination

This position collects delinquent accounts, secures delinquent tax returns, counsels taxpayers on their filing and paying obligations and conducts tax investigations. This meets the series definition and is classified in the GS-1169 series and is titled Revenue Officer.

Grade Determination

1-7	1250 pts.
2-4	450 pts.
3-4	450 pts.
4-4	225 pts.
5-4	225 pts.
3-d	280 pts.
8-1	5 pts.
9-2	20 pts.
Total: 2905 pts.	

Range: 2755 - 3150

Final Classification: Revenue Officer, GS-1169-12

SPD NO. 92460

CLASSIFICATION: Revenue Officer, GS-1169-11
ORGANIZATIONAL TITLE: Revenue Officer
LOCATION: IRS District Office, Collection Division
FLSA STATUS: Non-Exempt
BARGAINING UNIT STATUS: Bargaining Unit
POSITION SENSITIVITY: Moderate Risk
COMPETITIVE LEVEL CODE: 1112
FULL WORKING LEVEL: GS-9
Supersedes SPD # 91449

Duties and Responsibilities Approved: 2/11/99
(Date)

Charles W. Peterson
Assistant Commissioner (Collection)

Classification Approved: 2/22/99
(Date)

Barbara J. McWhirter, for
National Director, Personnel Division

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.

Kenneth King 6-22-99
(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. The Published Standards or other information upon which the classification is based may be reviewed. Information may be obtained from your supervisor or your Personnel Office.

INTRODUCTION

Serves as a revenue officer who has the responsibility to protect taxpayer rights while providing responsive service and assistance to taxpayers. The incumbent ensures the highest level of public trust by educating and promoting voluntary compliance in accordance with the tax laws and regulations.

MAJOR DUTIES

Provides customer service by explaining the taxpayer's rights and IRS policies and procedures. Provides instructions and analyzes complex or unusual issues presented by taxpayers, practitioners and IRS employees. Service is based upon interpretation and application of IRM policy and procedures, court decisions, state and local laws and various Titles of the United States Code.

Collects delinquent accounts, secures delinquent tax returns, conducts tax investigations, counsels taxpayers on their tax filing and paying obligations. Provides guidance and service on a wide range of financial problems to assist the taxpayer toward a positive course of action.

Files and releases Federal tax liens. Perform credit analysis and evaluations to complete such actions as discharge applications, collateral agreements, redemptions, seizures and sales, nominee liens, civil suits, currently not collectible accounts, offers in compromise, and trust fund recovery penalties.

KNOWLEDGE 1-7 1250 pts.

Broad, in-depth knowledge of taxpayer rights, Internal Revenue Code, and IRM policies and procedures and IRS organizational structure and functions.

Comprehensive knowledge of business organization and commercial practice. The ability to analyze the operations, financial condition, and profitability of taxpayers including the valuation of large, unusual, valuable, or difficult to dispose of assets.

Knowledge of a wide range of collection, investigative and analytical techniques and the ability to apply such techniques to the analysis of extremely complex business and financial matters.

Knowledge of a wide range of business laws and practices, judicial processes, laws of evidence, interrelationship between Federal and state laws, and the ability to understand the contents and effects of various complex legal instruments.

LEVEL OF DIFFICULTY 2-4 450 pts., 3-3 275 pts., 4-4 225 pts., 8-1 5 pts., 9-2 20 pts.

Incumbent receives and plans work without instruction. Determines when to take appropriate collection actions and obtains group manager concurrence only when necessary.

Supervisory consultation is limited to participation in major decisions which can vary from established Collection activity policy and/or discuss plans for activities which involve other divisions or functions. The manager reviews a sample of work. Generally, there are few and minor changes as incumbent is a technical expert.

Guidelines consist of parts of the Internal Revenue Code, the IRM, policies and procedures, local directives, state and local laws, and various legal research services.

Employee selects, evaluates, and sometimes makes adaptations or interpretations, as guidelines do not always cover complex and unusual situations. Judgment is needed to determine how guidelines apply.

Work assignments typically involve business and individual taxpayers with significant delinquencies. These cases may involve complex collection issues such as trust funds, patent rights, leasehold interests, franchise rights, lien priority issues, etc.

Investigations are conducted to ascertain the taxpayer's net worth and financial condition, as well as to uncover hidden assets in order to determine the appropriate resolution of delinquencies.

When incumbent determines that seizure and sale action is warranted there may be complex and difficult situations encountered. The seized property may have limited marketability or may require special custodial care, storage or protection against theft.

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. Some overnight travel may be required.

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

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

ASSIGNMENT 5-3 150 pts.

The purpose of the work is to resolve moderate to complex tax collection issues and ensure taxpayer compliance. Educates and counsels taxpayers and takes appropriate collection action.

The work conducted can have a significant economic impact on a large number of people. Decisions may be subject to close public scrutiny thus having a significant impact on voluntary compliance and the public trust.

COMMUNICATION 3-d 280 pts.

Observing the taxpayer's rights and considering the taxpayer's viewpoint through an interest-based approach, the RO is responsible for providing courteous, fair, prompt, accurate and thorough service when identifying case resolutions which are equitable and determined by analysis of case facts.

Communicates with taxpayers, their representatives, third-parties, and Internal Revenue Service employees reflecting comprehensive knowledge of procedural and statutory guidelines. Contacts may be with representatives in legal proceedings or with congressional or executive branch staff members making inquiries on behalf of constituents.

The purpose of the contacts is to clarify, educate, negotiate, and resolve matters involving significant issues.

Evaluation Statement

The Office of Personnel Management, Internal Revenue Officer Series, GS-1169 Position Classification Standard dated September 1993 was used to classify this position.

Title and Series Determination

This position collects delinquent accounts, secures delinquent tax returns, counsels taxpayers on their filing and paying obligations and conducts tax investigations. This meets the series definition and is classified in the GS-1169 series and is titled Revenue Officer.

Grade Determination

1-7	1250 pts.
2-4	450 pts.
3-3	275 pts.
4-4	225 pts.
5-3	150 pts.
3-d	280 pts.
8-1	5 pts.
9-2	20 pts.
Total:	2455 pts.

Range: 2355 - 2750

Final Classification: Revenue Officer, GS-1169-11

JOB ANALYSIS RECORD - SUMMARY OF JOB ELEMENTS

JOB TITLE: Revenue Officer		
SERIES: GS-1169		GRADE(S): 05/07/09/11/12
POSITION DESCRIPTION NUMBER(S): 92457; 92458; 92459; 92460; 92461		
DOCUMENTATION FOR UNIFORM GUIDELINES AND OTHER PURPOSES		
Period in which job analysis was conducted FROM: TO:		
PLACE(S) WHICH JOB ANALYSIS WAS CONDUCTED		
DESCRIPTION OF METHOD(S) USED TO CONDUCT JOB ANALYSIS		
COMMENTS		
CERTIFICATION BY PRINCIPAL JOB ANALYSTS AND REVIEWERS		
NAMES	TITLES	DATE
Charles W. Peterson	Assistant Commissioner (Collection)	February 2, 1999

JOB ANALYSIS RECORD - SUMMARY OF JOB ELEMENTS

JOB TITLE		Revenue Officer		PD#
SERIES		GS-1169	GRADE(S) 05/07/09/11/12	
NO.	JOB ELEMENT	CRITICAL	ADDITIONAL	BRIEF DESCRIPTION OF JOB ELEMENTS

- | | | | | |
|---|-----------------------------------|---|---|--|
| 1 | Customer Relations and Assistance | X | | Observes the taxpayer's rights. Considers the customer's point of view and provides courteous, fair, responsive, accurate, and thorough service to internal/external customers. All taxpayers (customers) will receive fair and equitable treatment. |
| 2 | Case Resolution | X | | Analyzes and resolves tax collection issues and fosters taxpayer compliance while protecting the public interest. |
| 3 | Case Management | X | | Plans, coordinates and schedules assignments to complete work timely and accurately. Maintains documentation and sound workload management practices. |
| 4 | Other Duties and Assignments | | X | Carries out all other duties and assignments including, but not limited to, collateral duties and special projects. |

Observes the taxpayer's rights. Considers the customer's point of view and provides courteous, fair, responsive, accurate, and thorough service to internal/external customers. All taxpayers (customers) will receive fair and equitable treatment.

1A. Responsive, Courteous Service

Meets: Provides responsive, professional and courteous service to customers. Contacts with customers provide appropriate information to assist in the resolution of issues. Taxpayers (customers) will be treated fairly and equitably.

Exceeds: Responds expeditiously to customer requests or concerns when experiencing a complex workload with competing priorities. Establishes and maintains cooperative relationships that expedite issue resolution.

Fails: Fails to provide responsive, professional and courteous service to customers. Does not provide customers with appropriate information to assist in the resolution of issues. Fails to treat taxpayers (customers) fairly and equitably

1B. Taxpayer Rights

Meets: Informs taxpayers of their rights. Ensures that taxpayer's rights are observed and protected throughout the collection process. Protects the confidentiality of taxpayer return and case related information. Taxpayers (customers) will be treated fairly and equitably.

Exceeds: Explains the collection process on an ongoing basis throughout the case progression. Fosters an understanding with taxpayers of their rights within this process. Voluntarily assists taxpayers, the Taxpayer Advocate and other employees in resolving problem cases.

Fails: Fails to inform taxpayers of their rights. Does not ensure that taxpayer's rights are observed and protected. Does not protect the confidentiality of taxpayer return and case related information. Fails to treat taxpayers (customers) fairly and equitably.

1C. Communication

Meets: Communication methods are appropriate for the customer's level of understanding. Listens to and considers the customer's point of view. Communicates demand for full payment or returns, and requests other required information. Establishes realistic deadlines and explains the consequences for failure to meet a deadline. Conducts contacts and discussions with internal/external sources in a businesslike and professional manner. Prepares written products that are accurate, concise and understandable. Taxpayers (customers) will be treated fairly and equitably.

Exceeds: Clearly explains complicated or controversial issues. Conducts business in a courteous, professional manner under difficult circumstances. Can be relied upon to assist others in resolving difficult taxpayer contacts. Negotiates successful resolutions in difficult and complex situations. Written products may be used as models for other employees. Thoroughness and accuracy are very reliable. Revisions are rarely required.

Fails: Communication methods are inappropriate to the 'level of understanding. Does not listen to or properly consider the customer's point of view. Fails to communicate demand for full payment or returns and does not request other appropriate information. Deadlines are unrealistic or not properly conveyed to the customer. Does not conduct contacts (written or verbal) with other internal/external sources in a professional manner. Fails to treat taxpayers (customers) fairly and equitably.

CASE RESOLUTION

Analyzes and resolves tax collection issues and fosters taxpayer compliance while protecting the public interest.

2A. Case Analysis

Meets: Analyzes case file and other data to become familiar with case issues. Integrates new information to adjust plan of action. Analyzes financial information to establish optimum ability to pay. Determines ownership, value, and equity in assets. Determines proper case resolution such as: immediate or deferred payment, adjustment, offer in compromise, or suspended collection.

Exceeds: Recognizes or identifies unusual or complex situations and proceeds logically. Analyzes complex financial information such as but not limited to: valuing limited partners interest, stock in closely held corporations, marital property issues, and trust interest.

Fails: Does not properly analyze case files or become familiar with case issues. Does not properly analyze financial information to establish optimum ability to pay and fails to determine proper case resolution.

2B. Investigation

Meets: Attempts to secure sufficient financial information to make a collection determination upon initial contact. Attempts to secure basic Trust Fund Recovery Penalty (TFRP) information upon initial contact. Uses internal and third party locator sources needed to resolve the case such as: courthouse, motor vehicles, employment office, and credit bureau.

Exceeds: Attempts to secure sufficient financial information on initial contact to establish a plan of action for case resolution. Secures sufficient TFRP information on initial contact. When the taxpayer is unresponsive, secures financial information that is not readily available. Has expert knowledge of internal and external locator sources, and applies this knowledge to go beyond the obvious basic sources to locate assets or taxpayers. Verifies financial information such as but not limited to: bank applications, instruments of deposit, insurance records, financing agreements, and purchasing contracts.

Fails: Fails to secure basic financial information on contacts. Does not obtain complete collection information statement on a timely basis. Does not properly utilize internal and third party locator sources.

2C. Compliance

Meets: Conducts full compliance check on an ongoing basis. Educates taxpayer on filing and paying responsibilities. Takes action to prevent further delinquencies after initial contact such as but not limited to: W-4 adjustment, verification of estimated tax payments, and federal tax deposits.

Exceeds: Utilizes unusual or non-routine methods to address compliance in complex situations such as but not limited to: repeaters, non-filers, or multiple entities with co-mingled assets.

Fails: Fails to conduct full compliance check. Does not follow-up on compliance. Does not educate the taxpayer properly on filing and paying responsibilities. Does not take appropriate action to prevent further delinquencies.

2D. Protection of the Public Interest

Meets: Uses appropriate enforcement action(s) when necessary to resolve the case. After attempting voluntary resolution, uses appropriate collection tools such as but not limited to: summons, TFRP, fraud referral, discharge, nominee, levy and seizure. Makes timely and accurate lien determinations. Protects statutes. Considers other tools such as: offer in compromise, transferees, alter ego, and suit recommendations.

Exceeds: Protects the public interest by utilizing such collection tools such as but not limited to: suit recommendations, transferees, alter egos, nominees, letters of credit, escrow or collateral agreements to resolve complex and unusual issues.

Fails: Fails to utilize necessary collection tools to resolve the case. Makes untimely and inaccurate lien determinations. Does not protect statutes.

CASE MANAGEMENT

Plans, coordinates and schedules assignments to complete work timely and accurately. Maintains documentation and sound workload management practices.

3A. Timely Actions

Meets: Initiates timely initial follow-up and closing actions in accordance with established guidelines and to meet the needs of all internal and external customers. Keeps manager informed when circumstances delay case completion. Responds timely to managerial direction or request.

Exceeds: Responds to changing priorities while independently balancing a complex workload. Minimizes the impact of interruptions or unscheduled activities on timely case actions.

Fails: Fails to initiate timely initial follow-up and closing actions in accordance with established guidelines. Does not keep manager informed of case completion delays. Does not respond timely to managerial direction or request.

3B. Documentation

Meets: Documents case file history in a concise, complete, and understandable manner. Plans of action are documented as required. Case files are maintained in a neat and orderly manner within established guidelines.

Exceeds: Case histories are complete, understandable, and presented in a logical manner, even in complex and unusual situations. Histories are sufficiently detailed so that basis for steps taken and conclusions reached are evident. Documentation may be used as a model for other revenue officers.

Fails: Does not fully document case activity. Case histories are not sufficiently detailed to determine steps taken or decisions reached. Documentation is difficult to understand. Case files are disorganized or contain unrelated material.

3C. Inventory Maintenance

Meets: Initiates actions necessary to resolve inventory management issues in accordance with established local guidelines. Identifies and makes manager aware of inventory problems. Ensures inventory information is current and prepared timely. Uses inventory management tools to submit accurate information.

Exceeds: Independently resolves inventory management problems in aggravated and unusual situations. Identifies systemic problems and initiates corrective actions. Posting documents are thorough, accurate and very reliable.

Fails: Fails to take appropriate action to resolve inventory management issues in accordance with established local guidelines. Does not identify or bring inventory problems to the attention of the manager. Inventory information and management tools are not current, timely or accurate.

3D. Travel Management

Meets: Balances and schedules office and field work consistent with inventory needs. Field itinerary provides for efficient and effective contacts. Considers the needs of customers when scheduling field or office appointments.

Exceeds: Maximizes efficient use of field time. Recognizes and independently deals with unusual or unexpected situations encountered in the field. Is able to incorporate occasional non-routine field task with minimal disruption to assigned workload. Uses non traditional methods to minimize the burden on the customers when scheduling field or office appointments.

Fails: Fails to balance or schedule appointments consistent with inventory needs. Field itinerary is inefficient and ineffective. Does not consider the needs of the customer when scheduling field or office appointments.

OTHER DUTIES AND ASSIGNMENTS

Carries out all other duties and assignments including, but not limited to, collateral duties and special projects.

REVENUE OFFICER

ELEMENTS

AND

STANDARDS

FEB 1991

**JOB ANALYSIS RECORD
SUMMARY OF JOB ELEMENTS AND PERFORMANCE STANDARDS**

Job Title: Revenue Officer P.D #: SPD 91446N, 91447N, 91448N ✓
 Series: GS-1169 91449N, 91450N
 Grade(s): 5/7/9/11/12

<u>No.</u>	<u>Job Element</u>	<u>Critical</u> <u>Yes No</u>
1.	Investigation and Analysis	x
	1A Initial Analysis	
	1B Records, Third-Party and 100% Penalty Information	
	1C Financial Information	
	1D Compliance	
	1E Ability to Pay	
2.	Case Decisions	x
	2A Collectibility	
	2B Collection Tools	
	2C Protection of the Government's Interest	
3.	Time and Workload Management	x
	3A Timely Initial Case Activity	
	3B Follow-up Actions	
	3C Timely Closing Actions	
	3D Travel Management	
	3E Timely Forms, Documents, and Reports	
4.	Customer Relations	x
	4A Taxpayer Contacts	
	4B Internal and Third-Party Contacts	
	4C Taxpayer Rights	
5.	Accounts Maintenance	x
	5A Written Communications	
	5B Inventory and DIAL Maintenance	
	5C Documentation	
6.	Other Duties and Assignments	x

**JOB ANALYSIS RECORD
DESCRIPTION OF JOB ELEMENTS AND STANDARDS**

Job Title: Revenue Officer
Series: GS-1169
Grade(s): 5/7/9/11/12

P.D #: SPD 91446N, 91447N, 91448N
91449N, 91450N

No. Job Element

1. Investigation and Analysis

Description of Work

Proceeds in a logical manner to secure, verify, and analyze information that will lead to prompt and proper case resolution.

Analyzes data available when case is received to determine what additional information is necessary to proceed. Using proper techniques, secures and analyzes pertinent information from internal and external sources (courthouse, motor vehicle records, credit bureaus, etc.).

Prepares for contacts and meetings by reviewing and analyzing available information. On initial contact, secures basic asset information including banks, income sources, real and personal property. Determines filing and depositing requirements; verifies and documents compliance. Analyzes financial information to determine the ability to pay. On trust fund liabilities, secures necessary information for 100% penalty determinations.

**JOB ANALYSIS RECORD
DESCRIPTION OF JOB ELEMENTS AND STANDARDS**

Job Title: Revenue Officer P.D #: SPD 91446N, 91447N, 91448N
Series: GS-1169 91449N, 91450N
Grade(s): 5/7/9/11/12

Job Element: 1. Investigation and Analysis
Performance Standard: 1A. Initial Analysis

Exceeds: Independently recognizes unusual or complex situations and proceeds logically. Focuses on essential information for case progression through consistent and thorough analysis of available data. Is prepared to address taxpayer's reaction and response.

Meets: Analyzes case file and other data to determine what additional information is necessary to proceed logically. Prepares for contacts. Becomes conversant with identified case issues.

Fails: Frequently proceeds without correctly analyzing available data or duplicates previous efforts. Requests extraneous information causing delays in the collection process. Does not identify imminent statute expiration. Is often unprepared for contacts. Is unable to adequately address previously identified issues.

**JOB ANALYSIS RECORD
DESCRIPTION OF JOB ELEMENTS AND STANDARDS**

Job Title: Revenue Officer
Series: GS-1169
Grade(s): 5/7/9/11/12

P.D #: SPD 91446N, 91447N, 91448P,
91449P, 91450P

Job Element: 1. Investigation and Analysis
Performance Standard: 1B. Records, Third-Party and 100% Penalty Information

Exceeds: Gathers and develops information in a complete, understandable, and logical manner, even in complex and unusual situations. Uses non-routine techniques with good judgment to investigate even the most difficult assignments including complex 100% penalty situations. The most efficient sources are used. Information is verified as appropriate.

Meets: Uses appropriate techniques to secure third-party and public record information necessary for case resolution. Verifies information as required. Secures basic 100% penalty information upon taxpayer failure to pay trust fund liability on demand. Additional information needed is clearly identified and deadlines are established in taxpayer contact situations.

Fails: Gathers information that is often incomplete, not understandable or pertinent, causing delays in case resolution. Uses inappropriate techniques to secure information. Repetitive actions are needed to completely develop the facts of the case. Does not verify necessary information. ~~Does not secure basic 100% penalty information upon taxpayers' failure to pay trust fund liability on demand.~~

**JOB ANALYSIS RECORD
DESCRIPTION OF JOB ELEMENTS AND STANDARDS**

Job Title: Revenue Officer
Series: GS-1169
Grade(s): 5/7/9/11/12

P.D #: SPD 91446N, 91447N, 91448N,
91449N, 91450N

Job Element: 1. Investigation and Analysis
Performance Standard: 1C. Financial Information

Exceeds: Consistently obtains complete Collection Information Statements or equivalent information from taxpayers on initial contact. Rarely has to make follow-up contacts for additional information. Uses non-routine techniques to secure information that is not readily available. Independently pursues unusual leads and explores nontraditional sources of information. Verifies information as appropriate.

Meets: Secures necessary financial information during initial and follow-up contacts, or additional information needed is clearly identified and deadlines are established. Collection Information Statements are obtained as early as possible. Verifies information as appropriate.

Fails: Frequently does not identify or secure basic levy source information during initial taxpayer contacts nor establish deadlines for taxpayers to furnish financial information. Does not pursue financial information that taxpayers fail to provide. Collection Information Statements are incomplete. Appropriate information is not verified.

**JOB ANALYSIS RECORD
DESCRIPTION OF JOB ELEMENTS AND STANDARDS**

Job Title: Revenue Officer **P.D #:** SPD 91446N, 91447N, 91448N,
Series: GS-1169 91449N, 91450N
Grade(s): 5/7/9/11/12

Job Element: 1. Investigation and Analysis
Performance Standard: 1D. Compliance

Exceeds: Consistently and thoroughly verifies compliance; addresses the cause and recommends a cure for delinquencies. Independently identifies unusual or non-routine techniques to address non-compliance in complex or flagrant situations.

Meets: Conducts a compliance check as an on-going part of investigations. Determines and verifies filing and deposit requirements. Secures information necessary for referral or preparation of returns under IRC 6020(b).

Fails: Compliance is not addressed. Applicable filing or payment requirements are frequently not identified. Information secured is incomplete, incorrect, or not understandable.

Job Element: 1. Investigation and Analysis
Performance Standard: 1E. Ability to Pay

Exceeds: Consistently and accurately analyzes Collection Information Statement and/or other relevant information upon receipt to establish maximum ability to pay. Independently analyzes information in complex and unusual situations to determine ownership, value, and equity in assets.

Meets: Analyzes the Collection Information Statement and/or other relevant information to establish maximum ability to pay. Determines ownership, value, and equity in assets. Examines taxpayers' income, expenses, and liabilities.

Fails: Does not analyze the Collection Information Statement and/or other relevant information or analysis is not complete. Sources of collection are often overlooked. Ownership, value, and equity are not addressed or are inaccurate. Does not establish maximum ability to pay.

**JOB ANALYSIS RECORD
DESCRIPTION OF JOB ELEMENTS AND STANDARDS**

Job Title: Revenue Officer
Series: GS-1169
Grade(s): 5/7/9/11/12

P.D #: SPD 91446N, 91447N, 91448~~N~~,
91449~~N~~, 91450~~N~~

No. Job Element

2. Case Decisions

Description of Work

Based on case history, reaches logical conclusions at proper points for effective case progression, and develops a plan of action for resolution. Considers overall benefit to the government and taxpayers' rights in making decisions facilitating case resolution.

Evaluates sufficiency of case information and makes decisions on collectibility.

Determines when actions are necessary to protect the government's interest, including statutes, and selects the appropriate procedure.

Determines when use of collection tools is necessary for case progression. Decides on the appropriate action to take, including enforcement, in accordance with established guidelines.

**JOB ANALYSIS RECORD
DESCRIPTION OF JOB ELEMENTS AND STANDARDS**

Job Title: Revenue Officer P.D #: SPD 91446N, 91447N, 91448~~N~~,
Series: GS-1169 91449~~N~~, 91450~~N~~
Grade(s): 5/7/9/11/12

Job Element: 2. Case Decisions
Performance Standard: 2A. Collectibility

Exceeds: Consistently and independently determines the proper case direction. Makes sound decisions even in complex and unusual situations. Case decisions rarely require reconsideration.

Meets: Based on the available facts, determines the proper case direction. Decisions to pursue full payment, immediate or deferred, or suspend collection activity are based on full consideration of the overall benefit to the government and taxpayers' rights.

Fails: Case decisions are not made. Case progression is often unclear, undetermined, or not firmly established. Case development is often dependent on managerial intervention. Does not consider impact of case decisions on taxpayer rights or overall benefit to the government.

**JOB ANALYSIS RECORD
DESCRIPTION OF JOB ELEMENTS AND STANDARDS**

Job Title: Revenue Officer P.D #: SPD 91446N, 91447N, 91448N,
Series: GS-1159 91449N, 91450N
Grade(s): 5/7/9/11/12

Job Element: 2. Case Decisions
Performance Standard: 2B Collection Tools

Exceeds: Independently makes accurate decisions to levy, seize, or summons even in complex or unusual cases. Consistently determines the most effective course of action after exploring multiple options including but not limited to transferee, alter-ego, nominee, and Offer-in-Compromise.

Meets: Based on case history, determines when levy, seizure, or summons action is appropriate. Considers other collection tools such as transferee, alter-ego, nominee, and Offer-in-Compromise. May need occasional assistance making final decision on use of transferee, alter-ego, etc.

Fails: Does not make decisions to use levy, seizure, or summons although the facts of the case clearly indicate that action is appropriate. Makes incorrect decisions on use of those and other collection tools. Often requires managerial involvement to determine whether levy, seizure, or summons action is necessary.

**JOB ANALYSIS RECORD
DESCRIPTION OF JOB ELEMENTS AND STANDARDS**

Job Title: Revenue Officer
Series: GS-1169
Grade(s): 5/7/9/11/12

P.D #: SPD 91446N, 91447N, 91448N,
91449N, 91450N

Job Element: 2. Case Decisions
Performance Standard: 2C. Protection of the Government's Interest

Exceeds: Consistently determines the most effective method of protecting the government's interest. Independently makes determinations in complex situations. Uses nontraditional approaches/ techniques to protect the government's interest.

Meets: Based on case history, determines when actions are necessary to protect the government's interest, including collection and assessment statutes. Decides on the proper action to take, including but not limited to filing and/or refiling liens, recommending suits, 100% penalty, prompts, quick, and IRC 6020(b) assessments, fraud or other appropriate referrals and waivers.

Fails: Delays or fails to make decisions to protect the government's interest, or protect the collection or assessment statute. Often requires managerial direction to determine how or when to protect the government's interest. Makes incorrect decisions.

**JOB ANALYSIS RECORD
DESCRIPTION OF JOB ELEMENTS AND STANDARDS**

Job Title: Revenue Officer P.D #: SPD 91446N, 91447N, 91448N,
Series: GS-1169 91449N, 91450N
Grade(s): 5/7/9/11/12

No. Job Element

3. Time and Workload Management

Description of Work

Makes initial contact in accordance with prescribed guidelines. Takes follow-up actions in accordance with the plan of action. Carries out case decisions promptly. Completes closing actions timely, including the preparation of all related documents.

Plans and effectively manages time. Works inventory based on established priorities. Uses a system for inventory management to establish and meet due dates.

Ensures statutes are protected. Promptly follows managerial direction. Efficiently plans and executes travel.

Job Element: 3. Time and Workload Management
Performance Standard: 3A. Timely Initial Case Activity

Exceeds: Consistently makes timely initial contacts or takes other timely and appropriate initial action. Independently balances a complex workload with competing priorities.

Meets: Makes timely initial contacts or takes other timely and appropriate initial action. Takes case actions in a logical, timely sequence. Keeps manager informed of workload status including circumstances which may delay work completion. Takes timely action to protect collection and assessment statutes.

Fails: Does not make timely initial contacts. There are lengthy, unexplained delays in case activity. Often needs managerial intervention to proceed. Does not identify or react to workload problems. Does not take timely action to protect collection and assessment statutes.

**JOB ANALYSIS RECORD
DESCRIPTION OF JOB ELEMENTS AND STANDARDS**

Job Title: Revenue Officer
Series: GS-1169
Grade(s): 5/7/9/11/12

P.D #: SPD 91446N, 91447N, 91448P,
91449N, 91450N

Job Element: 3. Time and Workload Management
Performance Standard: 3B. Follow-up Actions

Exceeds: Consistently takes timely follow-up actions in accordance with deadlines and consequences established for taxpayers. Rescheduling of follow-up actions is rarely needed and only in well-substantiated situations. Consistently responds to changing priorities, minimizing the impact of interruptions or unscheduled activities.

Meets: Takes timely follow-up actions in accordance with deadlines and consequences established for taxpayers. Extends deadlines only when appropriate. Seldom requires managerial intervention to ensure proper case actions are taken at the proper time.

Fails: Does not take timely follow-up actions in accordance with deadlines and consequences established for taxpayers. Requires managerial intervention on routine cases. Delays follow-up action through frequent unnecessary rescheduling.

**JOB ANALYSIS RECORD
DESCRIPTION OF JOB ELEMENTS AND STANDARDS**

Job Title: Revenue Officer P.D #: SPD 91446N, 91447N, 91448N,
Series: GS-1169 91449N, 91450N
Grade(s): 5/7/9/11/12

Job Element: 3. Time and Workload Management
Performance Standard: 3C. Timely Closing Actions

Exceeds: Consistently and independently takes actions to close cases as soon as all necessary information is obtained, even in complex and unusual situations.

Meets: Takes timely required actions to close cases when all necessary information is obtained. All relevant documents are submitted for processing as soon as possible. Managerial assistance is needed only in the more complex and unusual cases.

Fails: Cases are not closed as soon as all necessary information is obtained. Long and unexplained delays occur resulting in duplication of effort and/or managerial intervention. Does not prepare nor submit documents as soon as required information is available.

Job Element: 3. Time and Workload Management
Performance Standard: 3D. Travel Management

Exceeds: Maximizes efficient use of field time. Recognizes and independently deals with unusual or unexpected situations encountered while in the field. Is able to incorporate occasional non-routine field tasks with minimal disruption to assigned workload.

Meets: Balances and schedules office and field work consistent with inventory needs. Field itinerary provides for efficient and effective contacts.

Fails: Improperly balances field and office work. Field itinerary is poorly planned. Frequently does not schedule properly, causing cancellations, rescheduling, or managerial intervention to resolve problems.

**JOB ANALYSIS RECORD
DESCRIPTION OF JOB ELEMENTS AND STANDARDS**

Job Title: Revenue Officer
Series: GS-1169
Grade(s): 5/7/9/11/12

P.D #: SPD 91446N, 91447N, 91448N,
91449N, 91450N

Job Element: 3. Time and Workload Management
Performance Standard: 3E. Timely Forms, Documents, and Reports

Exceeds: Independently schedules activities to avoid delays in submission of documents and reports. Consistently plans ahead so that unexpected interruptions do not delay meeting established due dates or deadlines. Uses nontraditional techniques to ensure that time frames are met.

Meets: Meets established due dates for written forms, documents, and reports, including but not limited to travel, daily, and time reports. Timely processes remittances and returns. Responds timely to managerial direction or requests.

Fails: Needs frequent managerial involvement to meet established deadlines. Is late in submitting required reports or documents. Is late in responding to managerial direction or requests.

**JOB ANALYSIS RECORD
DESCRIPTION OF JOB ELEMENTS AND STANDARDS**

Job Title: Revenue Officer
Series: GS-1169
Grade(s): 5/7/9/11/12

P.D #: SPD 91446N, 91447N, 91448A,
91449, 91450A

No. Job Element

4. Customer Relations

Description of Work

Manages discussions and contacts with both internal and external customers in a courteous, firm, and professional manner. Listens to and considers other parties' points of view. Responds to inquiries, providing pertinent and accurate information, promoting one-stop service when possible. Promotes work accomplishment by interacting with peers and managers in a professional manner.

Represents the government's interest by fully and clearly explaining expectations and requirements based on the facts of the situation. Demands full payment and delinquent returns. Describes collection procedures and consequences, clearly explaining the basis for actions. Manages discussions to facilitate resolution of case issues at the appropriate level.

Observes the rights of taxpayers, protects the confidentiality of tax return and case-related information to prevent unauthorized disclosure.

**JOB ANALYSIS RECORD
DESCRIPTION OF JOB ELEMENTS AND STANDARDS**

Job Title: Revenue Officer P.D #: SPD 91446N, 91447N, 91448N,
Series: GS-1169 91449N, 91450N
Grade(s): 5/7/9/11/12

Job Element: 4. Customer Relations
Performance Standard: 4A. Taxpayer Contacts

Exceeds: Consistently communicates demands, deadlines, expectations, and consequences appropriate to case situations. Clearly explains complicated or controversial issues. Is resourceful in handling difficult or unusual contacts. Conducts business in a courteous, professional manner even under duress. Can be relied upon to assist others in resolving difficult taxpayer contacts.

Meets: Communicates demand for full payment and returns. Demeanor is courteous and professional. Establishes realistic deadlines and explains the consequences for failure to meet a deadline. Requests required information. Uses communication methods and techniques that are appropriate for the taxpayers' level of understanding. Listens to and considers the taxpayers' point of view.

Fails: Does not clearly communicate demand for full payment of delinquent returns. Deadlines or consequences are not adequately explained. Provides information that is incomplete, unclear, or incorrect. Uses communication methods and techniques that are inappropriate for the taxpayers' level of understanding. Does not listen to or consider the taxpayers' point of view. Demeanor is condescending, rude, or otherwise inappropriate.

**JOB ANALYSIS RECORD
DESCRIPTION OF JOB ELEMENTS AND STANDARDS**

Job Title: Revenue Officer P.D #: SPD 91446N, 91447N, 91448A,
Series: GS-1169 91449A, 91450A
Grade(s): 5/7/9/11/12

Job Element: 4. Customer Relations
Performance Standard: 4B. Internal and Third-Party Contacts

Exceeds: Clearly explains and presents complicated or controversial issues. Is consistently thorough and responsive. Establishes and maintains cooperative relationships that expedite work accomplishment.

Meets: Conducts contacts and discussions with internal and third-party sources in a businesslike and professional manner. Listens to, considers, and is responsive to the other person's point of view. Uses communication that is appropriate for the recipient. Interacts in a manner that facilitates accomplishment of the work.

Fails: Contacts are made in an unprofessional manner. Demeanor is condescending, rude, or otherwise inappropriate. Does not listen to or consider the other parties' points of view. Uses communication that is not appropriate to the listeners' level of understanding.

**JOB ANALYSIS RECORD
DESCRIPTION OF JOB ELEMENTS AND STANDARDS**

Job Title: Revenue Officer P.D #: SPD 91446N, 91447N, 91448N,
Series: GS-1169 91449N, 91450N
Grade(s): 5/7/9/11/12

Job Element: 4. Customer Relations
Performance Standard: 4C. Taxpayer Rights

Exceeds: Consistently responds to taxpayer inquiries even though additional effort is required on the part of the revenue officer. Fully explains the collection process as it relates to complex and unusual cases. Voluntarily assists PRO and other management officials in resolving problem cases.

Meets: Ensures that taxpayers' rights are observed and protected. Is responsive to taxpayers' questions. Protects the confidentiality of taxpayer return and case-related information.

Fails: Takes action without proper regard for the taxpayers' rights. Does not explain the collection process. Is not responsive to taxpayer inquiries. Does not deal with taxpayers in a courteous and professional manner. Handles taxpayer return or case-related information in a manner which could compromise confidentiality.

**JOB ANALYSIS RECORD
DESCRIPTION OF JOB ELEMENTS AND STANDARDS**

Job Title: Revenue Officer
Series: GS-1169
Grade(s): 5/7/9/11/12

P.D #: SPD 91446N, 91447N, 91448N,
91449N, 91450N

No. Job Element

5. Accounts Maintenance

Description of Work

Documents case history for actions as they occur, including the basis for case decisions. Plans of action are documented as required. Documentation is concise, clear, and complete. Case files are maintained in accordance with prescribed guidelines.

Prepares all necessary written communications, documents, reports, and forms. Processes remittances and returns. Posts account credits/debits, initiates entity and TSIGN changes, annotates proper codes, requests input of appropriate transaction codes and other activities as they occur to ensure correction of all aspects of the taxpayer entity.

Reconciles inventory with DIAL and initiates action to correct discrepancies in accordance with established guidelines.

**JOB ANALYSIS RECORD
DESCRIPTION OF JOB ELEMENTS AND STANDARDS**

Job Title: Revenue Officer P.D #: SPD 91446N, 91447N, 91448N,
Series: GS-1169 91449N, 91450N
Grade(s): 5/7/9/11/12

Job Element: 5. Accounts Maintenance
Performance Standard: 5A. Written Communications

Exceeds: Consistently prepares accurate and clear written communications, reports, and forms even in complex and unusual cases. Revisions are rarely required. Thoroughness and accuracy are very reliable. Written products may be used as models for other employees.

Meets: Prepares written communications, reports, and forms that are accurate, concise, understandable, and presented in a logical manner. Documents are complete, addressing all necessary issues.

Fails: Prepares written communications, reports, and forms that are inaccurate or frequently returned for correction. Documents are not sufficiently detailed or do not support the action requested. Submits unclear documents. Often needs assistance to complete routine forms and reports.

**JOB ANALYSIS RECORD
DESCRIPTION OF JOB ELEMENTS AND STANDARDS**

Job Title: Revenue Officer
Series: GS-1169
Grade(s): 5/7/9/11/12

P.D #: SPD 91446N, 91447N, 91448N,
91449N, 91450N

Job Element: 5. Accounts Maintenance
Performance Standard: 5B. Inventory and DIAL Maintenance

Exceeds: Consistently and independently takes action to resolve DIAL mismatches, even in aggravated and unusual situations. Identifies systemic problems and initiates action to help resolve similar problems in the future. Posting documents are thorough, accurate, and very reliable. Errors are extremely rare.

Meets: Maintains DIAL as an accurate inventory management tool. Reconciles DIAL with inventory in accordance with established guidelines. Takes action to resolve mismatches, update DIAL information, and post account activity accurately and completely.

Fails: Does not reconcile DIAL with inventory. Often does not take appropriate corrective action to resolve mismatches or update DIAL information. Does not notify manager of DIAL problems. Account postings are inaccurate. Posting documents are returned for correction.

**JOB ANALYSIS RECORD
DESCRIPTION OF JOB ELEMENTS AND STANDARDS**

Job Title: Revenue Officer
Series: GS-1169
Grade(s): 5/7/9/11/12

P.D #: SPD 91446N, 91447N, 91448A,
91449A, 91450A

Job Element: 5. Accounts Maintenance
Performance Standard: 5C. Documentation

- Exceeds:** Case histories are consistently complete, understandable, and presented in a logical manner, even in complex and unusual situations. Histories are sufficiently detailed so that basis for steps taken and conclusions reached are evident. Documentation may be used as a model for other revenue officers.
- Meets:** Documents case file history in a concise, complete, and understandable manner. Plans of action are documented as required. Case files are maintained in a neat and orderly manner within established guidelines.
- Fails:** Does not fully document case activity. Case histories are not sufficiently detailed to determine steps taken or decisions reached. Documentation is difficult to understand. Case files are disorganized or contain unrelated material.

**JOB ANALYSIS RECORD
DESCRIPTION OF JOB ELEMENTS AND STANDARDS**

Job Title: Revenue Officer P.D #: SPD 91446N, 91447N, 91448N,
Series: GS-1169 91449N, 91450N
Grade(s): 5/7/9/11/12

No. Job Element

6. Other Duties and Assignments

Description of Work

Carries out all other duties and assignments including, but not limited to, collateral duties and special projects.

Critical Element	Taxpayer Name	Date Assigned	Grade	Title Case	Date of First Contact	1. INVESTIGATION & ANALYSIS		2. CASE DECISIONS		3. TIME & METHOD MANAGEMENT		4. CUSTOMER RELATIONS & ACCOUNTS MAINTENANCE		Comments					
						1A. Initial Analysis	1B. Records and 3rd Party Information	1C. Financial Information	1D. Compliance	1E. Ability to Pay	1F. 1991 Pen. Inf.	2A. Collectibility	2B. Collection Tools		2C. Protection of the Government's Interest	3A. Timely Initial Case Activity	3B. Follow-up Actions	3C. Timely Closing Actions	3D. Travel Management
Revenue Officer (Signature)																			
Case																			
Group Manager (Signature)																			
Date																			

Form 5188-A (Rev. 1) Director of all prior issues

DRAFT

Any Revenue Officer comments will be attached to this form.
See part in 323 and 811b11 300-1 of the 5112910, group manager.
Handbook, for guidance in preparing form 5188-A.

Receipt for Performance Plan and/or Numerical Aspects

Name Cheryl T. Robinson Title of Position Revenue Officer
Series and Grade GS-1169-12 Organization _____ SPD/PD No. 92461

Complete Only for Assignments With Numerical Aspects

Performance Plan Change to Numerical Performance Aspect
 Numerical Performance Aspects

I have received a copy of my job elements and performance aspects, and have discussed them with my supervisor.

Employee Cheryl T. Robinson Date 1-23-2001
Supervisor [Signature] Date 1/24/01

Signature validates tax enforcement statistics will not be used to evaluate employee's performance.

Receipt For Job Element and Performance Standards

Name CHERYL ROBINSON	Job Title REVENUE OFFICER
Series and Grade 1169-GS11	Position Description Number 92460

For Positions With Measured Work Only

Unit <u>7800</u>	<input type="checkbox"/> Performance Standards (Measured Range)
<input checked="" type="checkbox"/> Job Elements	<input type="checkbox"/> Change to Performance Standards (Measured Range)

I have received a copy of my job elements and performance standards, and have discussed them with my supervisor,

Employee <u>Cheryl J. Robinson</u>	Date 4-20-2000
Supervisor <u>[Signature]</u>	Date 4/20/2000

Receipt for Performance Plan and/or Numerical Aspects

Name

Title of Position

Cheryl T. Robinson

Revenue Officer

Series and Grade

Organization

SPD/PD No.

GS-1169-12

92461

Complete Only for Assignments With Numerical Aspects

Performance Plan

Change to Numerical Performance Aspect

Numerical Performance Aspects

I have received a copy of my job elements and performance aspects, and have discussed them with my supervisor.

Employee

Date

Cheryl T. Robinson

6-19-2000

Supervisor

Date

[Signature]

6/19/2000

Signature validates tax enforcement statistics will not be used to evaluate employee's performance.

Form **6774** (Rev.11-98)

Cat. No. 610520

Department of the Treasury - Internal Revenue Service



Receipt for Performance Plan and/or Numerical Standards

Name <i>Cheryl T. Robinson</i>		Title of Position <i>Revenue Officer</i>
Series and Grade <i>GS-1169-9</i>	Organization <i>Group 2800</i>	SPD/PD No. <i>91448A</i>

Complete Only For Assignments With Numerical Standards

- Performance Plan Change to Numerical Performance Standards
 Numerical Performance Standards

I have received a copy of my job elements and performance standards, and have discussed them with my supervisor,

Employee <i>Cheryl T. Robinson</i>	Date <i>April 23, 1998</i>
Supervisor <i>K. Kurt</i>	Date <i>4-24-98</i>

Receipt for Job Element and Performance Standards

Name <u>Cheryl T. Robinson</u>	Job Title <u>Revenue Officer</u>
Series and Grade <u>GS 11 / 1169</u>	Position Description Number <u>91419</u>
For Positions With Measured Work Only	
Unit _____	<input type="checkbox"/> Performance Standards (Measured Range)
<input type="checkbox"/> Job Elements	<input type="checkbox"/> Change to Performance Standards (Measured Range)
I have received a copy of my job elements and performance standards, and have discussed them with my supervisor.	
Employee <u>Cheryl T. Robinson</u>	Date <u>Apr. 27, 1999</u>
Supervisor <u>E. King</u>	Date <u>4-27-99</u>

Receipt for Performance Plan and/or Numerical Standards

Name <i>Cheryl T. Robinson</i>		Title of Position <i>Revenue Officer</i>	
Series and Grade <i>GS-1169-9</i>	Organization <i>Group 2800</i>	SPD/PD No. <i>91448A</i>	

Complete Only For Assignments With Numerical Standards

- Performance Plan Change to Numerical Performance Standards
- Numerical Performance Standards

I have received a copy of my job elements and performance standards, and have discussed them with my supervisor,

Employee <i>Cheryl T. Robinson</i>	Date <i>April 23, 1998</i>
Supervisor <i>K. Kurt</i>	Date <i>4-24-98</i>

Receipt for Job Element and Performance Standards

Name: Cheryl Robinson	Job Title: Revenue Officer
Series and Grade: GS-1169-11	Position Description Number 92460
For Positions With Measured Work Only	
Unit: Group 2800 [X] Job Elements	[] Performance Standards (Measured Range) [] Change to Performance Standards (Measured Range)
I have received a copy of my job elements and performance standards, and have discussed them with my supervisor.	
Employee <i>Cheryl Robinson</i>	Date <i>6-22-99</i>
Supervisor <i>Kenneth Kurt</i>	Date <i>6-22-99</i>

1.2.2 Delegations of Authority

This IRM contains all existing Delegation Orders for the Service. Distribution of the IRM should be to all persons having a need for any of the Delegation Orders.

Each Delegation Order is numbered sequentially as it is created and issued. There is no relationship between Delegation Order numbering and functional part numbers. However, the Delegation Orders apply to all Service personnel involved in the type of program, activity, function, or work process covered by the Delegations of Authority.

This issue of IRM 1.2.2 includes additional new titles which reflect the changes in the organization to date. These are identified by "Notes" and bolded text inserted into each Delegation Order. Also, in cases where positions had previously been abolished, new titles were inserted and bolded.

1.2.2.1
(10-02-2000)
**Listing of
Delegation
Orders by Title**

Order No.	Title
4 (Rev. 22)	Summonses, Oaths, Certifications, and Related Functions
5 (Rev. 18)	Order of Succession and Designation to Act as Commissioner of Internal Revenue Service
8 (Rev. 11)	Agreements as to Liability for Personal Holding Company Tax
9 (Rev. 11)	Use of Government Owned or Leased Automobiles Between Home and Work
11 (Rev. 27)	To Accept, Reject or Acknowledge Withdrawals of Offers in Compromise
12 (Rev. 14)	Designation of Acting Supervisory Officials
13 (Rev. 1)	Redelegation of Regional Authority to Service Centers and the Austin Compliance Center
14 (Rev. 5)	Extension of Time for Filing Statement of Grounds
16 (Rev. 15)	Authorization to Approve Confidential Expenditures for Tax Administration Purposes
17 (Rev. 4)	Authorization to Approve Confidential Expenditures for Money Laundering Investigations
19 (Rev. 17)	Payment of Expenses Incident to Transfers or Appointments of Employees to New Official Stations, Tour Renewal Agreement Travel, and Similar Items
20 (Rev. 2)	Extension of Time to Pay Excess Profits, Estate and Gift Taxes
21 (Rev. 2)	Extension of Time to File Returns and Pay Certain Excise Taxes

Order No.	Title
23 (Rev. 15)	Settlement of Tort Claims, Claims under the Small Claims Act, and Claims Made by an Employee of the Internal Revenue Service for Damage to or Loss of Personal Property Incident to Service
24 (Rev. 2)	Recordkeeping Requirement
25 (Rev. 20)	Reimbursement for Actual Subsistence, Certain Emergency Travel Situations or Temporary Relocation
27 (Rev. 14)	Authority to Administer Oaths Required by Law in Connection with Employment in the Federal Service
28 (Rev. 10)	Designation of Officers and Employees as Authorized Certifying Officers
29 (Rev. 4)	Certification and Approval of Internal Revenue Collections
35 (Rev. 15)	Agreements Treated as Determinations
39 (Rev. 19)	Tours of Duty
40 (Rev. 6)	Credits and Refunds
42 (Rev. 28)	Authority to Execute Consents Fixing the Period of Limitations on Assessment or Collection Under Provisions of the 1939, 1954, and 1986 Internal Revenue Codes
47 (Rev. 18)	Authority to Authorize or Approve Attendance at Meetings at Government Expense
48 (Rev. 15)	Foreign Travel
50 (Rev. 2)	Withholding Compensation Due Personnel
51 (Rev. 9)	Proofs of Claim
56 (Rev. 1)	Gasoline and Lubricating Oil Bonds
57 (Rev. 9)	Notice of Additional Inspection of Books of Account
60 (Rev. 7)	Appeals Functions. Settlement of Cases Docketed in the United States Tax Court
66 (Rev. 15)	Authority of Appeals in Protested and Tax Court Cases
67 (Rev. 24)	Signing the Commissioner's Name or on the Commissioner's Behalf
68 (Rev. 7)	Allowances and Differentials to Employees Serving in Foreign Areas
69 (Rev. 7)	Designating Employees Who May Certify That Commercial Long-Distance Calls Were Necessary in the Interest of the Government
74 (Rev. 5)	Travel of Personnel Detailed to the Internal Revenue Service
76 (Rev. 4)	Signing Reports on Budget Status Required by Office of Management and Budget Circular No. A-34

Order No.	Title
77 (Rev. 28)	Authority to Issue or Execute Agreement to Rescind Notices of Deficiency
81 (Rev. 17)	Delegation of Authority in Various Personnel Matters
89 (Rev. 9)	Administrative Control of Documents and Material
90 (Rev. 3)	Approval of Standard Form 1151, Nonexpenditure Transfer Authorization
91 (Rev. 3)	Reimbursable Technical Tax Administration Assistance Agreements
92 (Rev. 13)	Procurement of Training Using Standard Form (SF)-182, Request, Authorization, Agreement and Certification of Training
93 (Rev. 10)	Aggregations
95 (Rev. 14)	Authority to Authorize or Approve Travel, Travel Advances, Transportation Services and to Approve Travel Vouchers
96 (Rev. 13)	Application of Rulings without Retroactive Effect
100 (Rev. 11)	Furnishing Special Statistical Studies, Compilations, Return and Return Information, Training, and Training Aids
102 (Rev. 9)	Delegation of Authority in Labor-Management Relations Matters
103 (Rev. 10)	Premium Pay for Administratively Uncontrollable Overtime
104 (Rev. 14)	Absence and Charges to Leave
105 (Rev. 10)	Engage in Outside Employment, Business, and Other Activities
106 (Rev. 16)	Delegation of Procurement Authority
107 (Rev. 8)	Authority to Determine that Certain "Savings Institutions" do not intend to Avoid Taxes by Paying Dividends or Interest for Periods Representing More than 12 Months
110 (Rev. 8)	Requests for Waivers of Claims Against Present or Former IRS Employees for Erroneous Payments of Pay and Allowances and Travel, Transportation, and Relocation Expenses and Allowances
111 (Rev. 13)	Agency Collection Action
112 (Rev. 11)	Employee Plans Determination and Revocation Letters; Prohibited Transactions; Amendment of Employee Plans; and Examination Reports
	112a — Issuance of Determination Letters relating to Employee Plans
	112b — Issuance of Revocation Letters relating to Employee Plans

Order No.	Title
	112c — Revocation of Exemption of Certain Governmental Plans or Church Plans that have engaged in Prohibited Transactions
	112d — Amendment of Employee Plans after the Expiration of the Remedial Amendment Period
	112e — Issuance of Examination Reports
113 (Rev. 14)	Authority to Issue Exempt Organization Determination Letters
114 (Rev. 12)	Designation to Act as “Competent Authority” Under Tax Treaties and Tax Information Exchange Agreements
115 (Rev. 9)	Audit and Settlement of Accountable Officer’s Accounts—Revenue Accounting
116 (Rev. 7)	Delegation of Authority to Grant Extensions of Time to File Income and Estate Tax Returns
122 (Rev. 4)	Assignment of Personnel Under Intergovernmental Personnel Act
125 (Rev. 5)	Settlement of Accounts and Relief of Accountable Officers
130 (Rev. 3)	Authority to Execute and Terminate Average Weight Agreements
133 (Rev. 8)	Authority to Perform Operating Functions Relating to Personnel Security
134 (Rev. 2)	Authority to Discharge an Executor From Personal Liability for Certain Income, Estate and Gift Taxes and to Issue Estate Tax Closing Letters
136 (Rev. 6)	Authority to Sign Agreements Under Revenue Procedure 74-6 With Respect to Exercise by Trustee of Administrative and Investment Powers
137 (Rev. 3)	Church Tax Inquiries and Examinations
139 (Rev. 7)	Authority to Extend the Correction Period and the Allowable Distribution Period Relating to Private Foundation Matters
143 (Rev. 6)	Authority to Perform Certain Functions to Enforce 31 CFR 103
144 (Rev. 3)	Issuance of Transfer Certificates in Certain Estate Tax Cases
152 (Rev. 3)	Collections from Employees of the Internal Revenue Service
153 (Rev. 2)	Foreign Produced Crude Oil
154 (Rev. 10)	Reports of Refunds and Credits to the Joint Committee on Taxation

Order No.	Title
155 (Rev. 4)	Recommendation Letters to the Department of Justice Concerning Settlement Offers Covering Persons or Periods Not in Suit
156 (Rev. 16)	Chief Counsel Directives Manual (30)30 — Authority to Permit Disclosure of Tax Information and to Permit Testimony or the Production of Documents
157 (Rev. 6)	Seizure and Forfeiture of Personal Property
158 (Rev. 1)	Seizure and Forfeiture of Property under the Money Laundering Control Act of 1986 and the Bank Secrecy Act
159 (Rev. 6)	Requests for Variance from Minimum Funding Standards or Waiver of Accumulated Funding Deficiency
160 (Rev. 6)	Authority of Regional Director of Appeals in Termination Assessments of Income Tax and Jeopardy Assessments
161 (Rev. 5)	Seal of the Department of the Treasury
164 (Rev. 6)	Authority to Prescribe Identification Media
165 (Rev. 8)	Responses to Administrative Appeals Filed Pursuant to the Freedom of Information Act (5 U.S.C. § 552)
166 (Rev. 4)	Prohibited Transactions Exemptions
168 (Rev. 1)	Reimbursement for Non-Workday Travel by Internal Audit Employees Between Temporary and Permanent Duty Stations
169	Authority for the Issuance of Immunity Orders Pursuant to 18 U.S.C. Sections 6002 and 6004 in Proceedings Arising Under the Law Administered by the Internal Revenue Service
171 (Rev. 2)	Authority of Appeals Under 26 CFR 301.6511 and 26 CFR 301.6532
172 (Rev. 5)	Waiver of Excise Taxes Imposed Under Section 4971 of the Internal Revenue Code
174 (Rev. 4)	Retroactive Plan Amendments
175 (Rev. 4)	Determination if Plan Amendment is Reasonable and Has De Minimis Effect on Plan Liability
176 (Rev. 4)	Extension of Amortization Period of Plans
178 (Rev. 6)	Cost of Complying With a Summons
179 (Rev. 2)	Coordination of Certain Issues Before Approval of Settlement or Other Disposition in Appeals
180 (Rev. 3)	Requests for Customer Financial Records from Financial Institutions Pursuant to a Formal Written Request

Order No.	Title
181 (Rev. 1)	Authority to Designate Qualified General Assistance Programs Described in Section 51(d)(6) of the Internal Revenue Code
182 (Rev. 7)	Execute Returns
183 (Rev. 7)	Extension of Time for Making Certain Elections
184 (Rev. 7)	Certification of Time and Attendance
185 (Rev. 1)	Authority to Provide Advice on Questionable Payments
186 (Rev. 3)	Authority to Establish Travel and Relocation Regulations and Allowances
187 (Rev. 4)	Determining Imprest Fund Requirements
188 (Rev. 4)	Authorization to Grant Case by Case Exemptions to the Financial Conflict of Interest Provision in 18 U.S.C. Subsection 208(a)
189 (Rev. 5)	Authority to Authorize Travel Not at Government Expense
190 (Rev. 4)	Transfer of Technical Functions to the Office of Chief Counsel
191 (Rev. 2)	Delegation of Authority to Levy on Property in Hands of Third Parties
192 (Rev. 6)	Authority to Approve the Use of Cash to Purchase Official Passenger Transportation Services Exceeding \$500
193 (Rev. 6)	Authorization to Perform Functions of the Commissioner
196 (Rev. 4)	Federal Tax Lien Certificates
198	Seal of the Office of the Internal Revenue Service and Certification to the Authenticity of Official Documents
199 (Rev. 3)	Interagency Reimbursement Agreements with State Department for On-Site Support of Overseas Offices of the Assistant Commissioner
200 (Rev. 1)	Notice of the Existence of a Conflicting Claim to the Investment Tax Credit for a Film or Tape
202 (Rev. 3)	Authority for Appointment of Custodian to Evaluate Foreign Gifts, Decorations and Unconditional (In-Kind) Gifts
204 (Rev. 3)	Rewards for Informant Information
205 (Rev. 7)	Consensual Monitoring of Wire and Non-Wire Conversations in Criminal Investigation
206 (Rev. 1)	Delegated Responsibility for Referral Authority in Organized Crime Drug Enforcement Task Force Cases
207 (Rev. 3)	Requests for Space

Order No.	Title
208 (Rev. 6)	Delegation of Authority in the Performance of Commercial Activities
209 (Rev. 4)	Delegation of Authority in Partnership and S Corporation Matters
210 (Rev. 1)	Certain Determinations With Respect to Abusive Tax Shelter Partnerships
213 (Rev. 3)	Formal Document Requests
214	Delegation of Authority to Perform Functions Regarding Valuation, Correspondence and The Internal Revenue Bulletin
219 (Rev. 4)	Jeopardy and Termination Assessments
220 (Rev. 3)	Claims of Executive Privilege in Federal Courts
221 (Rev. 3)	Authority To Grant Extensions and Waivers
222 (Rev. 4)	Pen Registers and Monitoring Communications
223 (Rev. 1)	Certification under IRC Section 552(b)
224 (Rev. 1)	Consent to Revoke Elections Under IRC Section 897(i)
225 (Rev. 1)	Authority of Examination Managers and Supervisors GM-13 and GM-14 in Pre-1983 Non-TEFRA Tax Shelter Cases
228 (Rev. 3)	Abate Interest Due to IRS Error or Delay
229 (Rev. 1)	Termination of Collection Action Against Federal Depositories
230 (Rev. 2)	Authority to Establish Depository Accounts
231 (Rev. 4)	Abate Interest on Erroneous Refunds
232 (Rev. 1)	Delegation of Authority to Issue and Authority to Modify or Rescind, Taxpayer Assistance Orders (TAOs)
233	Authority of the Taxpayer Ombudsman and Problem Resolution Officers to Approve Replacement Checks, to Substantiate Credits, and to Abate Penalties
234 (Rev. 1)	Delegation of Approval Authority for Revenue Procedures
235 (Rev. 1)	Administrative Settlement and Resolution of Irregularities in the Accounts of Accountable Officers Involving the Federal Tax Lien Revolving Fund
236 (Rev. 3)	Settlement Offers and Closing Agreements in CEP Cases Where Appeals has Effectuated a Settlement
237 (Rev. 2)	Abatement of Qualified First Tier Chapter 42 Taxes
239	Delegation of Authority to Issue and the Authority to Modify or Rescind Taxpayer Assistance Orders (TAOs) on Issues not Included in Section 7811 of the Internal Revenue Code

Order No.	Title
240 (Rev. 1)	Prudhoe Bay Facilities Future Dismantling Costs
241 (Rev. 2)	Voluntary Compliance Resolution Program and Similar Programs
242 (Rev. 1)	Authority to Sign Apportionment Documents Required by Office of Management and Budget Circular No. A-34
243 (Rev. 1)	Approval of Non-Emergency Common Carrier Cash Purchases Over \$100
244 (Rev. 1)	IRS Employees' Returns Selected for Examination
245 (Rev. 1)	Closing Agreements Subject to Internal Revenue Service and Resolution Trust Corporation Inter-Agency Agreement Dated December 10, 1992 ("Agreement")
246	Continuation of Authority Under Existing Delegations and Conferral of Authority on Deputy Regional Counsel
247 (Rev. 1)	Settlement Offers and Closing Agreements in CEP Cases on ISP and IFASP
248 (Rev. 1)	Authority of Examination, EP/EO and International Group Managers to Accept Classification Settlement Program (CSP) Offers and to Execute the Pro Forma Closing Agreements on CSP issue
249	Authority to Refer Matters to and Authorize Commencement of Actions by the Department of Justice in Certain Bankruptcy Matters
250	Issuance of Taxpayer Advocate Directives
251	Authority to Issue and Execute Notices of Determination Concerning Worker Classification Under Section 7436
252	Designated Inspection Sites
253	Authorizing an Alternative Proof of Payment Pursuant to IRS Regulation at 26 C.F.R., § 41.6001-2(a)
254	Payment of Claims for Damages and Attorneys' Fees Resulting from Violations of the Automatic Stay and Discharge Injunctions of the Bankruptcy Code
255	Overtime
256	Leave Without Pay in Excess of One Year
257	Carryover of Annual Leave
258	Temporary Office Closures and Dismissals
259	Third Party Contact Jeopardy or Reprisal Determination
260	Authority to Sign Secured Employee Benefits Settlement Agreements

Order No.	Title
261 (Rev. 1)	Authority to Govern all Areas Related to Information Resources and Technology Management
262	Pre-filing Agreements for Large and Mid-Size Business Taxpayers
263	Criminal Referral Authority
264	Authority to Offer and Accept Settlement Offers and to Execute Closing Agreements Made under the Targeted Jobs Tax Credit Initiative

1.2.2.2

(Effective Date: 08-18-1997)

**Order Number 4
(Rev. 22)****Summonses, Oaths, Certifications, and Related Functions (Updated 10/02/2000 to reflect additional new organizational titles required by IRS Modernization.)**

(1) **Authority:** To issue, serve and enforce summonses, to set the time and place for appearance, to take testimony under oath of the person summoned, to receive and examine data produced in compliance with the summons, and to perform other related duties described in Internal Revenue Code Sections 7609(f), (g) and (i)(2).

(2) **Delegated To:** All District Directors and the following, when the proper name(s) of the taxpayer(s) is not identified because unknown or unidentifiable (hereinafter called a "John Doe" summons): Assistant Chief Inspector (Internal Security), Regional Inspectors, Director (International District Operations), Director (International Programs), and Chiefs of Divisions (District Criminal Investigation, Collection, Examination, and Employee Plans and Exempt Organizations).

Note: This authority is also delegated to Small Business/Self-Employed (SB/SE), Wage & Investment (W&I), Large/Mid Size Business (LMSB), and Criminal Investigation (CI) Directors and Directors of Field Operations; Tax Exempt and Government Entities (TE/GE) Directors; Federal, State and Local Governments, Indian Tribal Governments, Field Operations Managers and Area Managers in TE/GE; LMSB and SB/SE Territory Managers, Manager, International Programs; and Chief, National Background Investigation Center.

(3) **Redelegation:** This authority may not be redelegated.

(4) **Authority:** To issue summonses except "John Doe" summonses, and to perform other related functions as stated in Authority 1 of this Order.

(5) **Delegated to:** Assistant Regional Inspectors (Internal Security), Director, Office of Investigations and Technology, Special Agents, and Group Managers (including large case managers) in District Collection, Examination, and Employee Plans and Exempt Organizations.

Note: This authority is also delegated to Personnel Security Officers; Chief, National Background Investigation Center; Special Agents in Charge; Team Managers and Group Managers responsible for Examination, Collection and/or Compliance, and EP/EO and Government Entities (GE) matters.

- (6) **Redelegation:** This authority may not be redelegated.
- (7) **Authority:** To issue summonses except "John Doe" summonses, and to perform other related functions as stated in Authority 1 of this Order except that on a summons to a third party witness, the issuing officer's manager, or any supervisory official above that level, has authorized the issuance of the summons in advance (evidenced by the supervisor's signature on the summons, or by a statement on the summons, signed by the issuing officer, that he/she had prior authorization to issue the summons and stating the name and title of the authorizing official and date of authorization).
- (8) **Delegated to:** Internal Revenue Agents, Estate Tax Attorneys, Estate Tax Examiners, Revenue Service and Assistant Revenue Service Representatives, Tax Auditors, Revenue Officers, GS-9 and above, Tax Law Specialists, and Compliance Officers.
- Note:** This authority is also delegated to Tax Resolution Representatives and Property Appraisal Liquidation Specialists GS-12 and above.
- (9) **Redelegation:** This authority may not be redelegated.
- (10) **Authority:** To serve summonses whether issued personally or by another official.
- (11) **Delegated to:** Each of the officers/employees listed in the delegated portion for Authorities 1, 2 and 3 (paragraphs 2, 5 and 8) of this Order, Revenue Officers, Tax Examiners, GS-5 and above (whose duties include contacting taxpayers in person), Revenue Officer Aides, GS-5 and above, Tax Fraud Investigative Aides, GS-5 and above, and Internal Security Inspectors.
- Note:** This authority is also delegated to Personnel Security Officers and Property Appraisal Liquidation Specialists.
- (12) **Redelegation:** This authority may not be redelegated.
- (13) **Authority:** To designate any of the following officers/employees as the individual before whom a summoned person shall appear, and for the designated individual to take testimony under oath of the person summoned, to set the time and place of examination and to receive and examine data produced in compliance with the summons:
- Assistant Chief Inspector (Internal Security)
 - Assistant Chief Inspector (Internal Audit)
 - Regional Inspectors
 - Internal Auditors
 - Supervisory Internal Auditors
 - Internal Security Inspectors
 - Investigators (Internal Security)
 - Assistant Chief of Division and/or Branch Chief (District Criminal Investigation, Collection, Examination, and Employee Plans and Exempt Organizations)
 - Deputy Assistant Commissioner (International)

- Special Agents
 - Case Managers
 - Group Managers
 - Internal Revenue Agents
 - Estate Tax Attorneys
 - Estate Tax Law Clerks
 - Estate Tax Examiners
 - Revenue Service and Assistant Revenue Service Representatives
 - Tax Auditors
 - Revenue Officers
 - Compliance Officers
 - Tax Examiners whose duties include contacting taxpayers in person
 - Tax Law Specialists, and Service Center Tax Examiners in the correspondence examination function
- (14) **Delegated to:** Each of the officers/employees listed in the delegation portion for Authorities 1, 2 and 3 (paragraphs 2, 5 and 8) of this Order.
- Note:** This authority is also delegated to Deputy Directors, Territory Managers and Team Managers, and/or Personnel Security Officers; Chief National Background Investigation Center.
- (15) **Redelegation:** District Directors, **Submission Processing Field Directors, Compliance Services Field Directors, Account Management Field Directors**, Regional Inspectors and the Director, Office of Investigations and Technology and/or **SB/SE, W&I, LMSB, and CI Directors of Field Operations; LMSB Director, Field Operations, Director, Field Specialists and Director, International; Directors, Federal, State and Local Governments and Indian Tribal Governments; Field Operations Managers and Area Managers in TE/GE** may redelegate this authority to student trainees (Revenue Officer), (Internal Revenue Agent), (Special Agent), (Internal Audit), and (Internal Security), and Examination Aides, Tax Fraud Investigative Aides and Revenue Officer Aides, provided each student trainee or aide receives appropriate supervision from a Revenue Officer, Tax Auditor, Internal Revenue Agent, Special Agent, Internal Auditor or Internal Security Inspector, as applicable.
- Note:** This authority may also be redelegated to Property Appraisal Liquidation Specialists.
- (16) **Authority:** To administer oaths and affirmations and to certify to those papers when necessary except that the authority to certify shall not apply to papers or documents whose certification is authorized by separate order or directive.
- (17) **Delegated to:** Each of the officers/employees listed in delegation portion for Authorities 1, 2, 3 and 5 (paragraphs 2, 5, 8, and 13) of this Order except for the following: Tax Examiners and Tax Fraud Investigative Aides (Authority 5) are not designated to administer oaths or to perform the other functions mentioned in these paragraphs. They may, however, certify the method and manner of giving notice after serving summonses
- (18) **Redelegation:** This authority may not be redelegated.

- (19) **Sources of Authority:** 26 CFR 301.7602–1(a) and (b), 301.7603–1, 301.7604–1, 301.7605–1(a), 301.7622–1, IRC 7609, Treasury Order 150–10.
- (20) To the extent that the authority previously exercised consistent with this Order may require ratification, it is hereby approved and ratified.
- (21) This order supersedes Delegation Order No. 4 (Rev. 21), effective February 22, 1991.
- (22) Signed: James E. Donelson, Acting Chief Compliance Officer.

1.2.2.3
 (Effective Date: 10-02-2000)
Order Number 5
(Rev. 18)

Order of Succession and Designation to Act as Commissioner of Internal Revenue Service

- (1) **Authority:** To act as and to perform the functions of the Commissioner of Internal Revenue in the event of an enemy attack on the United States, the disability of the Commissioner, his/her absence from the main Treasury relocation Site, or if there is a vacancy in the office, thus insuring the continuity of the functions of the office.
- (2) **Delegated to:** The following officials in the specific sequence listed:
 - 1. Deputy Commissioner
 - 2. Assistant Deputy Commissioner (Operations)
 - 3. Assistant Deputy Commissioner (Modernization)
 - 4. Chief, Communications and Liaison
 - 5. Commissioner, Small Business/Self-Employed Division
 - 6. Commissioner, Wage and Investment Division
 - 7. Commissioner, Tax Exempt/Government Entities Division
 - 8. Commissioner, Large/Mid-Size Business Division
 - 9. Deputy Commissioner, Small Business/Self-Employed Division
 - 10. Deputy Commissioner, Wage and Investment Division
 - 11. Deputy Commissioner, Tax Exempt/Government Entities Division
 - 12. Deputy Commissioner, Large/Mid-Size Business Division
 - 13. Chief, Agency Wide Shared Services
 - 14. Chief, Appeals
 - 15. Chief, Criminal Investigation
 - 16. Chief Information Officer
- (3) **Redelegation:** In the absence of these officials, the first available Compliance Director.
- (4) **Sources of Authority:** Treasury Order 150–10, Treasury Order 150–25.
- (5) This Order supersedes Delegation Order No. 5 (Rev. 17), effective October 15, 1999.
- (6) Signed: Charles O. Rossotti, Commissioner of Internal Revenue

**Internal Revenue Service
Standard Position Description**

Classification: GS-1169-11
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: 10/21/88

Paul Harrington
Acting Assistant Commissioner (Collection)

Classification Approved: 10/11/88

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) who has independent responsibility for collecting the larger and more complex delinquent accounts, securing delinquent tax returns from the larger and more complex taxpayer entities, conducting tax investigations on larger businesses, participating in the more difficult compliance programs, and counseling taxpayers as to their obligations.

Conducts interviews to explain delinquent tax liabilities, obtains and analyzes information pertaining to the taxpayer's financial condition, and provides taxpayers with tax information. Provides business counsel on a wide range of financial problems to help the taxpayer choose a positive course of action to resolve tax liabilities. Collects tax due, determining schedule for and receiving payments, and prepares and/or receives delinquent returns.

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 of a complex nature.

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.

Performs difficult credit analyses and evaluations of assets in connection with applications for partial discharge of property from the effect of tax liens, collateral agreements, seizures and sales, civil suits, currently not collectible accounts and offers in compromise.

Analyzes need for and conducts seizures and sales of property where the actions are difficult and have complicating factors, such as creditors with lien priorities.

Files and releases Federal tax liens, and investigates applications for partial discharge, subordination or subrogation of the Federal tax lien.

Conducts investigations related to accounts where collateral or escrow agreements have been made.

Determines need for and recommends jeopardy and transferee assessments and participates in any resulting conferences and appeals proceedings.

Determines appropriateness of and prepares recommendations and rebuttals on complex 100% penalty assessments.

Conducts investigations on larger, more complex delinquent account or returns which involve decedents' estates and insolvency proceedings under state and/or Federal Laws (Bankruptcy Act).

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, currently not collectible ("53"), etc.). There occasionally is a need to deal with Examination, Appeals, and Counsel in working deficiency assessments involving Tax Court or tax shelter cases. The incumbent handles a broad range of more difficult cases, and must deal with each one 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 relatively large. Collection actions taken can have an economic impact on a large number of people. Business taxpayers' operations usually affect the economic life of the community. Seizure and sale actions against these taxpayers require a great deal of care and preparation, otherwise a number of people may become unemployed in the community.

In cases which involve notorious and influential persons and businesses, actions taken can become highly sensitive in nature and leads to publicity through news media coverage. 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; 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 the taxpayer and attempt to resolve the collection problems during their first meeting. Contacts occur in moderately unstructured setting, such as the taxpayer's residence or place of business.

The RO must frequently deal with taxpayers who are assisted or represented by sophisticated tax practitioners.

Other than normal evaluative field visitations and except for unusual circumstances, the RO is not accompanied by the group manager. On certain kinds of difficult cases, such as seizures or sales, lower graded RO's are called upon to act as assistant to the incumbent.

The extent of the contacts and the details involved differ greatly from case to case. The incumbent works the full range of highly technical issues found at the GS-11 level. 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 function and with various other government agencies, at the RO's discretion, covering a broad range of more complex collection issues.

7. Purpose of Contacts

Contacts with taxpayers and their representatives are for the purpose of collecting primarily large dollar 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 taxpayers.

Others are frequently contacted within IRS to exchange data, to get interpretations and advice covering the complete range of technical issues. Contacts with taxpayer's creditors and third parties are to secure needed information, to negotiate to protect the government's interest, and to serve legal notices.

Contacts with other government officials, including the U.S. Attorney, District Counsel, 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 RO 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. Occasionally, the work requires that

