

U.S. Office of Personnel Management  
Division for Human Capital Leadership & Merit System Accountability  
Classification Appeals Program

San Francisco Field Services Group  
120 Howard Street, Room 760  
San Francisco, CA 94105-0001

**Classification Appeal Decision**  
**Under section 5112 of title 5, United States Code**

**Appellant:** [The appellant]

**Agency classification:** Tax Examining Technician  
GS-592-7

**Organization:** [Appellant's organization/location]  
Internal Revenue Service  
U.S. Department of the Treasury,

**OPM decision:** Tax Examining Technician  
GS-592-7

**OPM decision number:** C-0592-07-01

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Carlos A. Torrico  
Classification Appeals Officer

May 16, 2003  
Date

As provided in section 511.612 of title 5, Code of Federal Regulations, this decision constitutes a certificate that is mandatory and binding on all administrative, certifying, payroll, disbursing, and accounting officials of the government. The agency is responsible for reviewing its classification decisions for identical, similar, or related positions to ensure consistency with this decision. There is no right of further appeal. This decision is subject to discretionary review only under conditions and time limits specified in the *Introduction to the Position Classification Standards*, appendix 4, section G (address provided in appendix 4, section H).

**Decision sent to:**

[Appellant's address]

[Address of appellant's representative]

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## **Introduction**

On January 16, 2003, the San Francisco Oversight Division, now the San Francisco Field Services Group of the U.S. Office of Personnel Management (OPM) accepted a classification appeal from [the appellant]. On February 11, 2003, the Division received the agency's administrative report concerning the appeal. Her position is currently classified as Tax Examining Technician, GS-592-7. However, the appellant believes her position should be classified as Tax Examining Technician, GS-592-8. The appellant works in [appellant's organization/location], Internal Revenue Service (IRS), U.S. Department of the Treasury. We have accepted and decided her appeal under section 5112 of title 5, United States Code (U.S.C.).

This appeal is based on careful review of all information furnished by the appellant and her agency. In addition, to gather more information about the position, an OPM representative conducted separate telephone interviews with the appellant, the Lead Tax Examining Technician in [appellant's unit], and her supervisor.

## **General issues**

The appellant is assigned to position description (PD) [number]. This is a standard PD used nationwide in the IRS that covers a large number of GS-592-7 positions. It describes a variety and range of tax examining duties and responsibilities. Because of its broad coverage, the duties are described in general terms. However, the appellant believes that it does not accurately describe some of her specific responsibilities (e.g., telephone contact work), and commented on the classification review process conducted by her agency. A PD is the official record of the major duties and responsibilities assigned to a position or job by an official with the authority to assign work. A position is the duties and responsibilities that make up the work performed by the employee. Classification appeal regulations permit OPM to investigate or audit a position and decide an appeal on the basis of the actual duties and responsibilities currently assigned by management and performed by the employee. An OPM appeal decision classifies a real operating position, and not simply the PD. This decision is based on the work currently assigned to and performed by the appellant and sets aside any previous agency decision. By law, we must classify positions solely by comparing their current duties and responsibilities to OPM position classification standards and guidelines (5 U.S.C. 5106, 5107, and 5112). Therefore, the classification practices used by the appellant's agency in classifying her position are not germane to the classification appeal process.

The appellant compares her duties and responsibilities to other positions within her agency. In adjudicating this appeal our only concern is to make an independent decision on the proper classification of her position. Since comparison to standards is the exclusive method for classifying positions, we cannot compare the appellant's position to others as a basis for deciding her appeal. The appellant also discusses the volume and complexity of her work due to the establishment of toll-free customer service telephone lines in her department. While we have considered the complexity of her work in this decision, volume of work cannot be considered in determining the grade of a position (The Classifier's Handbook, chapter 5).

## **Position information**

The appellant's position is one of many similar or identical positions located nationwide in IRS Service Centers. The [appellant's center] mission is the processing of tax returns and related documents, and maintaining accountability records for taxes collected for an assigned geographic area. The mission of the [appellant's organization] is to identify and correct all substantive errors in filed tax returns, reports of income, and payment of taxes. The goal of the [appellant's program] national office is to reduce taxpayer burden and increase voluntary compliance by providing policy and program guidelines for six sites [including the appellant's] nationwide. The objective of the [appellant's] program is to match taxpayer's income and deductions submitted by third parties such as employers, banks, brokerage firms and other payers on information returns against amounts reported on individual and business income tax returns for the preceding year.

The appellant screens individual and business filed income tax returns containing their income and deductions for the prior year. She determines if an underpayment or overpayment exists and, if so, the amount and extent of such payment. She compares the income tax return submitted by the taxpayer against data contained in the IRS automated Integrated Data Retrieval System (IDRS). The IDRS system contains information submitted by third parties, e.g., banks, brokerage firms. The appellant follows guidelines set forth in the [program] manuals, various IRS regulations, tax laws and requirements for processing taxpayer documents. If she determines an overpayment or underpayment exists, she takes further action in accordance with established procedures. This may include such actions as making adjustments to the taxpayer's filed tax return and notifying the taxpayer via standard forms to explain the action taken. She determines which standard paragraph(s) to use, and sometimes adds more explanatory information. Upon receipt, the taxpayer usually contacts the appellant by telephone or by written correspondence explaining his or her reason for the claimed or unclaimed income or deduction. After she discusses the situation with the taxpayer or designated representative, the appellant analyzes the additional information received from the taxpayer, then initiates further action as described in the [program] manual and other reference materials. This includes such actions as determining whether she can accept the taxpayer's explanation, deciding if she needs further information and the type of information from the taxpayer, or determining if she needs to conduct more research of the taxpayer's records to determine how or why there is a discrepancy. Throughout this process, she documents all her actions and the case status in the [program] automated IDRS system. The appellant is responsible for working the case until she can bring it to closure, including forwarding it to the next appropriate department. On an as needed basis, the appellant is occasionally tasked to do [program] reconsideration cases to reduce the backlog of pending cases normally handled by another unit at the installation.

One of the subprograms associated with [appellant's program] is the Innocent Spouse Program. The appellant is currently one of two staff members located in [appellant's unit] designated as an Innocent Spouse Coordinator. This work entails intake and processing of requests for relief from joint liability after [appellant's program] has assessed additional taxes on the taxpayers' joint return. While all analytical work on the claim is done at the [name of city] Centralized Innocent Spouse Operation (CCISO) of the [installation location] IRS Campus, the appellant verifies that the requestor has submitted the appropriate forms, establishes a case number for the claim in a

tracking system, and monitors the progress of the case until final adjudication. Upon notification from CCISO, she adjusts, moves, releases or closes the taxpayers' records.

The [appellant's] Department has a dedicated toll-free telephone number for taxpayers to use to call in questions concerning their pending [program] case. The general public can also use this number for tax inquiries. The appellant's unit receives about eight hundred calls a day during the tax season, and she is frequently assigned to answer telephone inquiries on [program] issues or general tax questions. The appellant also assists with translation of bilingual work (i.e., Spanish-speaking) in the [her] Department. She translates taxpayer's written responses and/or documents from Spanish to English, and discusses tax issues with Spanish speaking taxpayers on a toll free line.

### **Series, title, and standard determination**

The agency has classified this position in the Tax Examining Series, GS-592, and titled it Tax Examining Technician. The appellant does not disagree. We concur with the agency's title and series determination.

We have evaluated the grade of the appellant's duties by application of the grading criteria in the Job Family Position Classification Standard (JFS) for Clerical and Technical Accounting and Budget Work, GS-0500.

### **Grade determination**

The GS-0500 JFS uses the Factor Evaluation System (FES), which employs nine factors. Under the FES, each factor level description in a standard describes the minimum characteristics needed to receive credit for the described level. Therefore, if a position fails to meet the criteria in a factor level description in any significant aspect, it must be credited at a lower level. Conversely, the position may exceed those criteria in some aspects and still not be credited at a higher level. Our evaluation with respect to the nine factors follows.

#### *Factor 1, Knowledge required by the position*

At Level 1-4 the work requires in-depth or broad knowledge of a body of accounting, budget, or other financial management regulations, practices, procedures, and policies related to the specific management functions. This includes, for example, knowledge of a wide variety of interrelated steps, conditions, and procedures, or processes required to assemble, review, and maintain complex accounting, budget, or other fiscal transactions (e.g., adjusting tax accounts or processing tax returns involving numerous supporting schedules; reconciling accounts in accounting systems involving extensive subdivision of accounts, frequent and varied adjustments to accounts, or extensive balancing and reconciling of detailed summary accounts). At Level 1-4 knowledge of various accounting, budget, or other financial regulations, laws, and requirements (e.g., tax laws, entitlement rules, documentation requirements, schedules, deductions, etc.) is applied to ensure compliance and recommend action. Under this level, the work also requires knowledge of a variety of accounting and budget functional areas and their relationships to other functions to research or investigate problems or errors that require reconciling and reconstructing

incomplete information, conducting extensive and exhaustive searches for required information, or performing actions of similar complexity. Knowledge required at Level 1-4 also includes knowledge of automated accounting and budget systems to reconcile errors that require an understanding of nonstandard procedures or to provide assistance in the development of automated procedures for clerical operations; and/or knowledge of extensive and diverse accounting, budget or other financial regulations, operations, and procedures governing a wide variety of types of related transactions to resolve nonstandard transactions, complaints, or discrepancies, provide advice, or perform other work that requires authoritative procedural knowledge.

The appellant's position favorably compares to Level 1-4. Like that level, she applies in-depth knowledge of a wide variety of [her program] interrelated steps, conditions, procedures, and processes as she screens taxpayer income and deductions reported on individual and business income tax returns against amounts reported to the IRS by third parties such as employers, banks, and brokerage firms. This work consists of reviewing, correcting, researching, adjusting, and coding a variety of multiple-page returns, most of which have one or more schedules attached. The appellant identifies and codes potentially unallowable items; interprets taxpayer's intent from available data, and completes documents in the required IRS format. She must have a practical working knowledge of the nationwide [program] and sub-programs, and like Level 1-4 knowledge of individual and business tax laws and entitlements, the sections of the Internal Revenue Manual (IRM) that pertain to [her] work, and the Internal Revenue Codes (IRC) as they relate to the [her] program and sub-programs. She must also possess a working knowledge of [program's] collection techniques and enforcement actions, regulations, practices, tax forms, notices, and other documents.

Similar to Level 1-4, the appellant applies knowledge of various automated databases in order to input, access and perform other related steps to obtain data and information on individual and business tax records, and reconcile errors. The IRS stores taxpayer's records as well as IRS reference material in its automated computer system. The appellant must have extensive knowledge of the various command codes used for the Integrated Data Retrieval System (IDRS), Service Wide Electronic Research Program (SERP), and Innocent Spouse Tracking System (ISTS) to operate the portions of these systems containing [program] modules. She uses these systems to input, retrieve, access, or extract data or information, and adjust or transfer funds for taxpayers. The appellant also uses the SERP system to research various reference materials as she performs the various phases of her [program's] duties. The appellant uses her knowledge of the automated systems to compare and analyze data in the system on a particular taxpayer against documents filed by the taxpayer. She applies her in-depth knowledge of the program and subprograms and the [program's] automated system as she responds to [program] telephone inquiries from taxpayers, their representatives and the general public. She also uses her in-depth knowledge of the [program] tax laws, regulations, procedures, and the [program's] automated systems to access individual and business tax account records to perform line item reviews of income and deduction amounts provided by taxpayer versus amounts provided by third parties. Like Level 1-4 she also extracts information from the various automated systems for use in conducting extensive and exhaustive searches for required taxpayer's information, for use in investigating problems or errors that require adjusting and reconstructing incomplete information, or performing actions of similar complexity. She uses her knowledge of the various

automated systems to access a taxpayer's account to send correspondence on a pending case, to close out an [program] case or provide information to a third party, or to determine the status of a pending account or claim. Similar to Level 1-4, the appellant may also access a taxpayer's account to establish a case in the ISTS automated system to reconcile or adjust monetary amounts in an innocent spouse claim.

Like Level 1-4, the appellant applies knowledge of a variety of [program] functional areas and their relationships to other functions to research or investigate problems that require reconciling and reconstructing incomplete information, conducting extensive and exhaustive searches for required information, or performing actions of similar complexity. She must have a practical working knowledge of extensive and diverse IRS and [program] regulations, [program] operations, and procedures governing a wide variety and types of related transactions to resolve nonstandard transactions, complaints, review reconsideration requests, identify discrepancies, provide advice to taxpayers or their designated representatives, or perform other [program] work that requires authoritative procedural knowledge.

The appellant's position does not meet Level 1-5. Unlike that level, her work does not require a broad, in-depth practical knowledge of accounting or other financial management technical methods, techniques and procedures to resolve especially difficult or sensitive problems. She is not expected to apply knowledge of accounting methods to conduct difficult and responsible analysis and determinations within a complete accounting system, and validate transactions and do research to resolve inconsistencies. While she must sometimes resolve nonstandard transactions and respond to general telephone inquiries, unlike Level 1-5 she does not function as a technical authority for the resolution of an extensive range of issues or problems. In contrast to Level 1-5, the focus of her work is on [program], rather than dealing with broader issues ranging from furnishing general tax preparation information to the specifics covering tax delinquency; such issues are referred to other staff for resolution. In addition, she does not recommend tax liens and/or notice of levy actions against taxpayers, or make determinations to suspend collections.

This factor is evaluated at Level 1-4 and 550 points are credited.

### *Factor 2, Supervisory controls*

At Level 2-3, the supervisor assigns work with standing instructions on objectives, priorities, and deadlines and provides guidance for unusually involved situations. The supervisor may assign work according to a standardized control system such as batched work, caseload level, or other defined structure and provide standard general instructions about timeliness, objectives and relative priorities for doing the work. Employees at this level independently process the most difficult procedural and technical tasks or actions and handle problems and deviations in accordance with instructions, policies, previous training, or accepted practices. They independently determine the types and sources of information needed to complete transactions, determine the nature and extent of deviations from established requirements, and whether standard techniques and methods are appropriate for assignments. Completed work is evaluated for overall technical soundness and conformance to agency policies, legal, or system requirements. It is reviewed by sampling in a quality review system and/or spot checked by the

supervisor for results and conformity to established requirements and deadlines. The methods used to complete the assignment are seldom reviewed in detail. Level 2-3 is the highest level for this factor described in the standard.

The appellant's position favorably compares to Level 2-3. The work in the [appellant's unit] is assigned through standardized control systems which include batched work and some limited direct program assignment work. The national [program] Office sets the mandates, objectives, priorities, and deadlines for program work. The supervisor and/or work leader provides supplemental standard general instructions about timeliness, objectives and relative priorities for doing work. The appellant obtains batch work from a designated area and assigns herself twenty to thirty cases. She independently reviews and performs work assignments and plans the steps required to complete assignments. She handles problems and deviations in accordance with guidance set forth in the IR Manual and other instructions and accepted practices. The appellant exercises judgment to independently determine the appropriate type of information needed to complete each tax account, including screening, reviewing and applying the proper tax laws and entitlement rules to ensure each tax account complies with applicable tax laws. She resolves discrepancies, inconsistencies, and other problems related to the processing of [program] and other subprogram cases. The appellant's work sometimes requires deviating from established processing instructions and requirements based on a thorough review of the taxpayer's filed tax account, information in the IRS automated systems, and information later provided by the taxpayer.

Like Level 2-3 the appellant independently processes the most difficult [program] work assignments and handles problems and deviations in accordance instructions, policies, or previous training. In addition to independently determining the types and sources of information needed to complete an [program] case, she also determines the nature and extent of deviations from established requirements, and whether standard techniques, methods or procedures are appropriate for work assignments. Her work is randomly reviewed by the supervisor in the same manner as described at Level 2-3.

This factor is evaluated at Level 2-3 and 275 points are credited.

### *Factor 3, Guidelines*

At Level 3-3, which is the highest level for this factor described in the standard, the guidelines are the same as Level 3-2 including established procedures and specific references such as Federal codes and manuals, specific regulations, precedent actions, and processing manuals. However, at Level 3-3, because of the complicating nature of the assignments, they may lack specificity, frequently change, or are not completely applicable to the work requirements, circumstances, or problems. For example, when completing a transaction, the employee may have to rely on experienced judgment, rather than guides, to fill in gaps, identify sources of information, and make working assumptions about what transpired.

At Level 3-3 the employee uses judgment to interpret guidelines, adapt procedures, decide approaches, and resolve specific problems. This includes, for example, using judgment to reconstruct incomplete files, devise more efficient methods for procedural processing, gather and



organize information for inquiries, or resolve problems referred by others, e.g., those that could not be resolved at lower levels. The employee analyzes the results of applying guidelines and recommends changes. These changes may include suggesting specific changes to the guidelines themselves, the development of control mechanisms, additional training for employees, or specific guidance related to the procedural handling of documents and information.

The appellant's position meets Level 3-3. Like both Levels 3-2 and 3-3, the appellant uses a variety of guides such as the [program] and other Internal Revenue Manuals, Internal Revenue Publications, revenue rulings, Internal Revenue Codes, regulations, guidelines, and local procedures to perform her duties. She uses judgment in applying, adapting and interpreting reference material chosen to complete the various phases of her case and telephone work. As described at Level 3-3, the appellant relies on experienced judgment, rather than guides, to reconstruct incomplete files, to decipher and to determine the applicable reference material or response needed to resolve taxpayers' oral or written [program] questions. The work in the [program] Department in the [appellant's organization] encompasses twenty different states and a taxpayer's tax return comprises a wide range of income and could include a wide range of deductions. The appellant must use experienced judgment in applying and adapting reference material to each taxpayer's tax return and simultaneously takes into consideration the data provided to the IRS from third parties. For example, a taxpayer may dispute information provided by third parties to the IRS. The appellant must use her judgment, after thoroughly researching all aspects of the situation, and determine if the deduction claimed should be allowed or disallowed. The telephone inquirers and correspondents have diverse backgrounds and their knowledge level ranges from limited to highly knowledgeable of IRS tax laws, publications, or procedures relating to a specific [program] or subprogram issue and on occasion, non-[program] issues.

There are instances when guidelines do not directly apply to a situation. The appellant must interpret the caller's or writer's intent, gather and organize information to respond to oral and written inquiries, and determine the best approach to provide the individual with specific guidance or appropriate information. Although the appellant often handles cases for which the guidelines cannot be directly applied, she will, at times, seek assistance from the unit's work leader or her supervisor. Since the appellant works directly with customers and reference materials used to perform her day-to-day assignments, she analyzes the results of applying information or guidelines to a situation, devises a more efficient method for a particular procedure and recommends changes to her supervisor or work leader. Her supervisor acknowledged that the appellant has submitted methods for improving [program] work processes, and the supervisor has allowed the appellant to present her recommendations to higher-level management.

The appellant uses a greater degree of judgment than that described at Level 3-2 to reconstruct incomplete taxpayer's files, devise more efficient methods for telephone procedures and processing of telephone calls, and gather and organize information for telephone and written inquiries.

This factor is evaluated at Level 3-3 and 275 points are credited.

#### *Factor 4, Complexity*

At Level 4-3 the work involves performing various accounting, budget, or financial management support related duties or assignments that use different and unrelated processes, procedures, or methods. The use of different procedures may result because transactions are not completely standardized; deadlines are continually changing; functions assigned are relatively broad and varied; or transactions are interrelated with other systems and require extensive coordination with other personnel. The employee decides what needs to be done by identifying the nature of the problem, question, or issue, and determining the need for and obtaining additional information through oral or written contacts or by reviewing regulations and manuals. The employee may have to consider previous actions and understand how these actions differ from or are similar to the issue at hand before deciding on an approach. The employee makes recommendations or takes actions (e.g., determine eligibility for deductions, entitlements, or claims, verify factual data, or make other financial determinations) based on a case-by-case review of the pertinent regulations, documents, or issues involved in each assignment or situation.

The appellant's position favorably compares to Level 4-3. Like that level, she performs various work assignments that are related but, depending on the case, use different and unrelated processes, procedures, and methods to accomplish the task. Her work in the program and two subprograms (innocent spouse and reconsideration claims) requires, depending on the concerns raised in the case, different procedures and methods to investigate and resolve the issues presented. A taxpayer's tax return encompasses a wide variety of situations. Therefore, similar to Level 4-3 the appellant must be able to decipher and thoroughly understand how each taxpayer's deduction taken, or stated income, differs before deciding on an approach and selecting the appropriate methods to process data and gather further information. Through the use of various automated command codes in the IDRS system, she is able to input, gather, and review taxpayers' data and information. With that basic information, she determines the appropriate procedures and methods needed including use of certain forms, notices, and specific paragraphs for letters, and can adjust taxpayers account information to reflect new findings and resolve issues.

Since the appellant's work assignments are assigned through batch work, like Level 4-3 she decides what needs to be done by identifying the nature of the problem, question, or issue. In carrying out her assignments, she also determines the need for and obtains additional information through oral or written contacts or by reviewing [program] regulations and manual. The appellant must take into consideration previous actions and understand how these actions differ from or are similar to the issue at hand before deciding on an approach. [Program] Operations work covers tax accounts for the prior tax year. The appellant takes into consideration a wide variety of [program] related issues and account facts when interpreting a taxpayer's account information. Similar to Level 4-3, the appellant decides if she has sufficient information to make a decision, if she needs to obtain additional information from the taxpayer, or if the explanation of the underreported income she obtained from the taxpayer is sufficient to close the [program] case. Based on a case-by-case review, she determines eligibility for certain tax deductions and entitlements.

The appellant's position does not meet Level 4-4. Unlike that level, she is not faced with the variety and complexity of tax examinations and transactions typical of Level 4-4. She is not tasked with resolving complicated tax examinations involving substantial corrective actions or adjustments, or the application of many different and unrelated processes and methods related to complex and unusual transactions. She does not deal with incomplete, unreliable, or conflicting data characteristic of Level 4-4.

This factor is evaluated at Level 4-3 and 150 points are assigned.

*Factor 5, Scope and effect*

At Level 5-2 the purpose of the work is to apply specific rules, regulations, or procedures to perform a full range of related accounting, budget, or financial management clerical or technical tasks, duties, and assignments that are covered by well-defined program procedures and regulations. The employee completes standard clerical transactions in the functional area by reviewing documents for missing information, searching records and files, verifying and maintaining records of transactions, and answering routine procedural questions. The work affects the adequacy and efficiency of the accounting and budget, or financial management function and can affect the reliability of the work of analysts and specialists in related functions. It may also affect the accuracy of further processes performed by personnel in various organizations, and impacts the reliability of the organization's financial support services provided to users, customers, etc.

At Level 5-3, the purpose of the work is to apply conventional practices to treat a variety of problems in accounting, budget or financial management transactions. Issues might result, for example, from insufficient information about the transaction, a need for more efficient processing procedures or requests to expedite urgently needed cases. The work affects the quality, quantity, and accuracy of the organization's records, program operations, and service to clients. For example, the effect of the work ensures the integrity of the overall general ledger, its basic design and the adequacy of the overall operation of the accounting system and various operating programs; the amount and timely availability of money to pay for services; the economic well-being of employees being serviced; or compliance with legal and regulatory requirements. The standard notes that only a few positions will be evaluated at this level.

The appellant's position exceeds the scope of Level 5-2 in some respects, but overall does not meet the effect of work characteristic of Level 5-3. In contrast to Level 5-2, due to the complexity of her assignments, the prescribed procedures and methods used to evaluate and process a taxpayer's account are sometimes not well defined or fully applicable, and problems occur as a result of insufficient information about a particular deduction or entitlement. The scope of her work goes beyond simply completing standard clerical transactions and answering routine procedural questions. Some [program] telephone work is also not completely standardized. However, like Level 5-2 her work affects the efficiency of her assigned program area, and impacts the reliability of the work of other IRS employees performing functions related to a variety of other IRS functions, e.g., CCISO. Unlike level 5-3, the impact of her work is not so broad as to affect the overall quality, quantity, and accuracy of the organization's records and program operations. The appellant's work affects the adequacy and accuracy of the [program]

function, and the accuracy of further processes that could be required by ensuring that reported income and tax liability are correct in a taxpayer's account. Her duties do not effect the integrity, basic design and adequacy of the overall tax reporting program at the installation. The appellant's position is not one of those few positions whose scope and effect warrant assignment of Level 5-3.

This factor is evaluated at Level 5-2 and 75 points are assigned.

*Factor 6, Personal contacts, & Factor 7, Purpose of contacts*

Personal contacts: The appellant routinely initiates and responds to contacts with taxpayers and their representatives to obtain their cooperation in providing requested information concerning [program] underpayment issues. Her contacts include employees within the Service Center, district offices, or other IRS organizations seeking, exchanging or providing information concerning [program] business. Persons with whom the appellant has contact are usually cooperative and are working toward mutual goals, although taxpayers may sometimes be rude or irate. Typically, contacts initiated by taxpayers are in response to [program] notices or to ask questions concerning [program] procedures, and the taxpayers are voluntarily attempting to resolve problems with the appellant. Such contacts equate with Level 2 in the standard which describes those with members of the general public who are explaining reasons for delays in making tax payment, or those who are attempting to expedite transactions. At this level, contacts also include employees in the same agency, but outside the immediate organization.

The appellant's contacts do not meet Level 3. Contacts at that level are with persons in their capacities as representatives of others such as attorneys, accountants, or congressional staff members making inquiries on behalf of constituents. Unlike the appellant's position, the contacts at Level 3 are not recurring or routine and the purpose, role, and authority of each party must be established each time in order for the employee to determine the nature and extent of tax information that can be discussed or released.

Purpose of contacts: The purpose of the appellant's contacts is to resolve [program] underpayment or overpayment tax problems and subprogram issues (i.e., innocent spouse and reconsideration requests); clarify and exchange information with taxpayers, co-workers, and other department personnel; and explain [program] and subprogram tax laws, regulations, and forms. The persons contacted are generally cooperative and the appellant helps taxpayers to resolve errors or discrepancies with their tax returns; this may include requesting additional documentation to substantiate a tax benefit. This favorably compares to Level b where the employee plans and coordinates actions to correct or prevent errors, delays, or other complications, obtains customer cooperation in submitting paperwork or other information, and requests other personnel to correct errors in documentation. The position does not fully meet Level c where the purpose is to persuade individuals who are fearful, skeptical, uncooperative or threatening to provide information, take corrective action, and accept findings. The appellant is not faced with such circumstances on a regular and recurring basis. While some taxpayers are initially reluctant, in most cases they are cooperative and desire to resolve the tax matter in question.

Factors 6 and 7 are evaluated at Levels 2 and b with a total of 75 points credited.

*Factor 8, Physical demands*

The appellant's position meets Level 8-1 which is the only level for this factor described in the standard. Like that level her work requires some physical effort, such as standing, walking, bending, or sitting. However, there are no special physical demands.

This factor is evaluated at Level 8-1 and 5 points are assigned.

*Factor 9, Work environment*

The appellant's position meets Level 9-1 which is the only level for this factor described in the standard. Like that level, she works in an office setting involving everyday risks or discomforts. Normal safety precautions are required.

This factor is evaluated at Level 9-1 and 5 points are assigned.

*Summary of FES factors*

The following chart summarizes our assignment of factors by application of the GS-0500 JFS:

<i>Factor</i>	<i>Level</i>	<i>Points</i>
1. Knowledge required by the position	1-4	550
2. Supervisory controls	2-3	275
3. Guidelines	3-3	275
4. Complexity	4-3	150
5. Scope and effect	5-2	75
6 & 7. Personal contacts/Purpose	6-2 / 7-b	75
8. Physical demands	8-1	5
9. Work environment	9-1	<u>5</u>
	Total:	1410

The total of 1410 points falls within the GS-7 range (1355-1600) on the grade conversion table provided in the JFS. Therefore, the appellant's duties are graded at that level.

**Decision**

The appellant's position is properly classified as Tax Examining Technician, GS-592-7.