

Classification: GS-0962-05
Classification Title: Contact Representative
Organizational Title: Customer Service Representative (Basic Trainee)
Organizational Location: Wage & Investment Division
Customer Account Services, Accounts Management

Position Information

Bargaining Unit Status: BU (Bargaining Unit)
Competitive Level Code: 2996
FLSA Status: N (Non-Exempt)
Risk Sensitivity/ADP Level: 1N (Low Risk/Non-ADP) Tier 1 NACI SF 85
Supervisory Code: 8 (Non-Supervisory)
Full-Working Level: GS-08
Career Ladder PDs: GS-08, 93769
GS-07, 93830
GS-06, 93829
GS-05, 93828

Remarks: 01/25/10 – Added PDR to Risk Sensitivity Level and changed NCC to PM/C. (jar)
12/07/06 – Organizational Location changed from Tax Exempt and Government Entities Division, and PD updated accordingly. (Its) case 2436
2/19/02-Corrected Risk Level/ADP from 5N(Moderate Risk- Non ADP) to 1N Low Risk/ADP) LC.
1/6/02 - JFPCS for Assistance Work in the Legal and Kindred Group, GS-0900 (08/01) applied to this position description. No change in the classification.
This developmental position has non-competitive promotion potential to MPD#93769, GS-0962-08.

Duties and Responsibilities Approved: 12/07/06 /s/ Michelle S. Lee
Director, Human Capital
Wage & Investment Division

08/13/01 /s/ Bradford H. Stark
Date /for/ Commissioner, Tax Exempt and Government
Entities Division

Classification Approved: 09/24/01 /s/ Sharon A. Mikus
Date Associate Director, Classification and Compensation
Sandra Moffitt, Human Resources Specialist (Case Control 3266)

Supervisory Certification: 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 and Title 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.

This position description is intended for use without modification. Any changes (e.g., pen-and-ink) to the duty statements, factor level descriptions and benchmarks may jeopardize the classification allocation. Contact the Position Management and Classification (PM/C) Branch for further assistance. The classification of this position may be appealed. Published standards or other information upon which the classification is based may be reviewed. Information may be obtained from the employee's immediate supervisor or the PM/C Branch.

INTRODUCTION

This basic trainee position is three grades below the full working level of GS-8. The incumbent receives close supervision and does not have the same level of knowledge required for full performance.

This position covers work performed on the ~~Tax Exempt and Government Entities (TE/GE)~~ Wage & Investment (W&I) Division Customer Service Toll-Free system used by the public to resolve issues and obtain information about tax administration. Contacts are primarily by telephone, but the employee may provide procedural information and assistance by phone or written or electronic mail correspondence. The work involves issues that can be answered or resolved routinely. Contacts involve interpreting a narrow range of tax processing regulatory requirements and procedures as administered by the ~~Tax Exempt and Government Entities~~ Wage & Investment Division of the Internal Revenue Service.

MAJOR DUTIES

The incumbent conducts telephone interviews with a wide range of individuals who have varying degrees of understanding, or with third party representatives, e.g., Certified Professional Accountants (CPAs), practitioners, and attorneys, who possess a professional understanding. Provides full explanations to specific inquiries involving:

A body of law and regulations that covers Employee Plans, Exempt Organizations, Indian Tribal, local, state or Federal Government entity filings, each having different conditions, reporting requirements, or other regulatory provisions that significantly affect and complicate the specific obligation involved.

Regulations and policies subject to frequent legislative changes or administrative determinations, amendments or precedent decisions that affect specific conditions.

Programs that include the full range of exemptions, deductions, exclusions, coupled with business taxes involving different types of exemptions, deductions, exclusions, and others to give advice on Exempt Organization, Employee Plan and Government Entity filings.

Responds to in-person, telephone or written inquiries from taxpayers and/or their representatives and/or the general public regarding Employee Plans or Exempt Organization status. Determines organization's qualifications for recognition under Sections 401 or 501 of the Internal Revenue Code and advises applicant of the steps to be taken to receive such recognition. Explains applicability of user fees. Prepares verification letters explaining the organization or plan's status.

Using interview techniques, the incumbent reviews individual circumstances and goals, and advises on the most advantageous methods of handling them. Applies Revenue Rulings to appropriate situations.

Elicits sensitive and financial information, or draws out information the individual may attempt to withhold to ensure compliance with reporting and disclosure requirements.

Resolves exempt status inquiries and responds orally or in writing to taxpayer inquiries on a variety of exemption-related issues.

Makes determinations and uses sound judgment concerning controversial matters in reporting the degree to which the individuals understood their responsibilities and whether errors in their records reflected honest mistakes or fraudulent intent. Provides information on how to request abatement and update good exempt status. Places a hold on accounts while penalty is being considered for abatement.

Develops, analyzes and evaluates information involving the research of records and the nature of each inquiry including the way it was presented in order to inform and advise ~~TE/GE~~ W&I customers, and to resolve problems related to the unique circumstances of each individual.

Explains what future actions are necessary to achieve voluntary compliance and explains consequences of not filing Form 8734, Support Schedule for Advanced Ruling, or comparable issues requiring reference to tax code and precedents. Recommends more efficient ways to provide quality service to taxpayers, their representatives, or third parties.

Performs other duties as assigned.

KNOWLEDGE

FLD 1-3=350 pts.

Knowledge of and skill in applying the methods, precedents, desk guides, IRM, IRC, revenue rulings and guidelines related to limited tax exempt status, employee plan approval, employment tax law, Federal, state, local and Indian Tribal government entity filings, and tax exempt bonds.

Knowledge of selected tax forms, schedules and publications, organizing documents and financial data required to complete application for recognition of exemption packages.

Skill in effectively and professionally communicating information orally and in writing with internal and external customers.

Skill in meeting and dealing with all individuals including third party representatives, often in selected situations of limited difficulty, including those where individuals are evasive, irate, and unwilling to accept the Service's position.

Knowledge of and skill in using interviewing techniques to obtain and exchange information under selected conditions of limited difficulty, e.g., reporting and disclosure requirements.

Knowledge of available on-line systems, research materials, technology, tools and processing procedures, e.g., data security, knowledge of codes for various systems compliance, their interrelationship and function.

Knowledge of IRS principles, practices and procedures including taxpayer rights, payment processing and pertinent appeal procedures, disclosure rules, as well as a general knowledge of other IRS division operations, processing and procedures.

Knowledge of and skill in utilizing inventory management procedures to control casework and conduct research.

Knowledge of investigative techniques and procedures sufficient to extract information from a variety of sources and make determinations as to the appropriateness and quality of information sources.

LEVEL OF DIFFICULTY

FLD 2-1=25 pts., FLD 3-3=275 pts.,

FLD 4-2=75 pts., FLD 8-1=5 pts., FLD 9-1=5 pts.

The supervisor provides continuing or individual assignments by indicating generally what is to be done, limitations, deadlines, and priority of assignments. The supervisor or a technical specialist provides additional, specific instructions for new, difficult or unusual assignments including advice on source material available. The employee uses initiative in carrying out recurring assignments independently without specific instructions but refers deviations, problems, and unfamiliar situations not covered by instructions to the supervisor for decision or help. Work is reviewed for effectiveness, accuracy and completeness through general observation and periodic monitoring of contacts, review of written work products, and discussion of problems observed or the kinds of problems they refer for assistance.

Procedures for doing the work have been established and a number of specific guidelines are available. Guidelines include the IRM, IRC, written and oral instructions, IRS EP, EO and GE publications, EP and EO application instructions, and system user manuals. The employee must use judgment in locating and selecting the most appropriate guidelines, references, and procedures for application and in making minor deviations to adapt the guidelines to specific issues or problems presented but where existing guidelines cannot be applied or significant deviations from the guidelines are proposed, the employee must seek appropriate guidance from the manager or a technical specialist before taking further action.

Issues and questions received in the call site include taxpayer application for exempt status, employee plan approval, employer taxes, Indian Tribal issues and bonds as well as notices received, and, exempt status of other organizations. However due to the employee's trainee status, he/she will only handle certain types of calls. The incumbent ascertains the relevant facts, past transactions, previous contacts, previous responses, and current guidelines. The decision regarding what needs to be done involves various choices.

The position requires sitting for long periods of time, talking over the telephone using a headset, light lifting, reading information from a computer screen, or entering data using a keyboard. Work is performed in an office setting.

ASSIGNMENT

FLD 5-2=75 pts.

At the developmental level the employee does not handle the full range of issues affecting ~~TE/GE~~ W&I customers. However, taxpayers rely on the incumbent to provide correct and authoritative advice concerning solutions to tax issues encountered by exempt organizations, employee plans, and government entities and to present various courses of action. The employee has repeated opportunity to impact on the public's perception of the Service through on-going one-on-one contact. Actions taken and information provided would have a direct impact on voluntary compliance, customer satisfaction, and the Service's intent to be customer focused. Inaccurate or inappropriate information can result in adverse financial liability on the agency, the taxpayer and the employee.

Effective assistance provided by the incumbent decreases the number of errors on returns and applications filed by taxpayers, and reduce the necessity of corrective measures on the part of other IRS offices.

COMMUNICATIONS

FLD 6/7, 2A=45 pts.

Contacts are with taxpayers and their representatives, practitioners, attorneys, and company officers seeking guidance on issues affecting ~~TE/GE~~ W&I customers. Contacts are made with other ~~TE/GE~~ W&I employees and with other IRS offices to verify supporting information and coordinate actions necessary to advise and inform taxpayers. The incumbent must deal with discontented customers while retaining a firm but professional demeanor. The purpose of contacts is to resolve customer inquiries during the initial contact.

Total Points: 855
Point Range: 855—1100
Grade Level: GS-05
Final Classification: Contact Representative, GS-962-05