

IRS Overview

The IRS is part of the Treasury Department. We are the nation’s tax collection agency and one of the world’s most effective tax administrators. We collect trillions of dollars and process millions of returns annually. Our mission is to administer the Internal Revenue Code to provide America’s taxpayers top quality service by helping them understand and meet their tax responsibilities and enforce the law with integrity and fairness to all.

The benefits of an IRS Career

The IRS offers outstanding benefits to its employees including:

- Competitive salaries
- 11 Paid Holidays
- 13 Paid Sick Days
- 13 Paid Vacation Days
- Transportation Subsidy
- Health and life insurance plans
- Federal Employees Retirement System
- Portable retirement savings account
- Flexible work schedules and telework opportunities
- Training and career development
- Performance incentive awards program

Small Business/Self-Employed (SB/SE) Division

The IRS Small Business/Self Employed (SB/SE) division offers all the things you’re looking for in a career. Here, you’ll be challenged, supported, and have work/life balance – but you’ll also make your nation stronger, every day. America is funded by the work this agency does, and the bright, dedicated people that work here make it all possible.

Use your knowledge of accounting, Federal Taxation and business practices while interacting with a diverse segment of taxpayers. The Small Business and Self Employed (SB/SE) division interacts with more than 30 million self-employed taxpayers, corporations and partnerships with assets of less than \$10 million. SB/SE’s functions include Collection, Examination, Specialty, and Fraud/Bank Secrecy Act (BSA).

Build a career that helps build your nation – and gives you a balance between work and life, with great potential for a variety of advancement opportunities across the nation. Visit [usajobs.irs.gov](https://www.irs.gov/usa-jobs) to learn more about a career with SB/SE. Be sure to register on USAJOBS to receive email notification of our current career opportunities.

SBSE Positions

- Abusive Transactions Specialist
- Bank Secrecy Act Examiner
- Collection Representative
- Employment Tax Specialist
- Entity and Issue Specialist
- Estate and Gift Tax Attorney
- Excise Tax Specialist
- Fraud Specialist
- Fuel Compliance Officer
- Human Resource Specialist
- Internal Revenue Agent

- Internal Revenue Officer
- Management & Program Analyst
- Tax Compliance Officer
- Tax Examiner

What Skills are we Seeking?

- Critical thinking
- Excellent communication skills
- Evaluation of financial analysis
- Problem Solving
- Time management

Why Join SBSE?

- Be part of a business division that offers challenging and rewarding work
- Have access to diverse career opportunities and growth
- Educate and promote voluntary tax compliance to help fund America
- Research and investigate emerging technologies to halt abusive tax schemes

Career Opportunities

Examination

In Examination, you conduct examinations of SB/SE taxpayers to ensure compliance with tax laws. Some of our most common positions are listed below:

Internal Revenue Agent

Job Series 0512

As a Revenue Agent you will be responsible for conducting examinations of individuals and businesses to determine Federal tax liability at the taxpayer’s residences and/or place of business. You will be responsible for planning and conducting examinations in a field environment, which will require you to travel. You will regularly work with taxpayers, their representatives, certified public accountants, and tax attorneys.

Revenue Agents have a GS-5/7/9/11/12 career ladder — which means they can enter at any qualified level and advance to grade 12 without further competition; higher grades are available competitively (Grades 13 & 14).

Tax Specialist (Tax Compliance Officer)

Job Series 0526

As a Tax Specialist (Tax Compliance Officer) you’ll audit financial records of individuals and businesses to determine that the proper taxes have been assessed. Internal and external customers will come to you for tax law and tax-related accounting educational assistance. You will advise taxpayers of their rights as defined in the examination and appeal guidelines, the actual examination procedures, and an explanation of current tax and reporting responsibilities and the importance and benefit of meeting future responsibilities.

Tax Specialists have a GS-5/7/9 career ladder — which means they can enter as a grade 5 and advance to a grade 9 without further competition and can later compete for higher grades.

Collection

In Collection, you’ll secure delinquent tax returns and collect delinquent taxes through fair and equitable application of the tax laws – protecting and promoting public confidence in the American tax system. Extensive travel will be required during the first two years of training.

Internal Revenue Officer

Job Series 1169

As a Revenue Officer, you’ll be trained in both tax law and collection techniques necessary to collect delinquent taxes and delinquent tax returns (where taxpayers have failed to file tax returns). Your duties will involve conducting research, interviews, investigations, and analysis of financial information for your assigned cases, often at the taxpayer’s home or business. You will be expected to go to the taxpayer’s residences and/or place of business. You will counsel taxpayers on their obligations and determine how they can best resolve their delinquencies, while also ensuring that their rights are protected.

Revenue Officers have a GS-5/7/9/11 career ladder — which means they can enter at any qualified grade level and advance to the next grade up to the grade 11 level without further competition and can later compete for higher grades (Grades 12 & 13).

Collection Representative

Job Series 0962

As a Collection Representative you will provide over-the-phone technical assistance to individuals and businesses throughout the country, in a dynamic call center environment. You will apply the tax code while addressing a wide range of issues to assist taxpayers in understanding and meeting their tax responsibilities and ensure compliance with filing and payment of federal tax. You will review financial statement, determine ability to pay, establish payment arrangements, and initiate liens/levies.

Collection Representatives have a career ladder progression to grade 8 — which means they enter at grade 5 and advance to a grade 8 without further competition and can later compete for higher grades. Higher graded lead and supervisory positions are available to experienced Collection Representatives, which are competitively announced.

How to Apply

Visit [irs.usajobs.gov](https://www.irs.gov/usa-jobs). Enter search keywords ‘Internal Revenue Service’ or ‘SB/SE’.

You must create an account to apply to the job.

Click the ‘Save this search’ link to save positions of interest.

Basic Eligibility

- Must be a US citizen or national
- Possess necessary education and/or specialized experience
- Read the job announcement on USAjobs for full qualifications

Internal Revenue Officers

Become an Internal Revenue Officer

As an Internal Revenue Officer (RO) working in Internal Revenue Service field offices throughout the country, your primary responsibilities will include conducting tax related civil enforcement investigations on delinquent tax accounts and returns. Your high-level training as an RO will put you in charge of protecting the interests of the Federal Government and the tax-paying public.

Your duties will involve conducting research, interviews, investigations and analysis of financial information for your assigned cases, often at the taxpayer's home or business. Your work will be performed on an inventory of cases — each one requiring a certain, and sometimes different course of action.

The training you will receive as an IRS RO will involve classes in tax law, business law, investigative techniques and enforcement procedures. Overnight travel will be required during your first year of training. This training is designed to prepare you as quickly as possible for excellent independent performance — working in the field from day one — with opportunities for growth and advancement. Extensive travel will be required during the first two years of training.

Throughout the course of your IRS career, you may also choose to explore a career path that takes you beyond that of an Internal Revenue Officer — such as analyst positions, other technical fields and eventually management, or even the executive ranks. Where you go is up to you.

The Benefits. They're simply outstanding.

Revenue Officers benefit from automatic grade level advancement to the GS-11 level, and have the opportunity for competitive advancements to GS-12 and GS-13 levels. As a professional working for the IRS, you'll also receive one of the most comprehensive benefits packages offered anywhere, including:

- Competitive salaries
- 11 Paid Holidays
- 13 Paid Sick Days
- 13 Paid Vacation Days
- Transportation Subsidy
- Health and life insurance plans
- Federal Employees Retirement System
- Portable retirement savings account
- Flexible work schedules and telework opportunities
- Training and career development
- Paid parental leave
- Child care subsidy
- Performance incentive awards program

Today's IRS gives you the support you need while you make your nation stronger. Plus, we offer even more reasons why you should join this team:

- Stability
- Cutting edge training and development from day one
- An enlightened approach to work/life balance
- Career progression and advancement opportunities
- Job locations across the country

General Requirements

To be considered for a Revenue Officer position, you must meet the following requirements:

- U.S. Citizen or National
- Verification of Income tax compliance and review of prior performance/conduct.
- If you are a male applicant born after December 31, 1959, certify that you have registered with the Selective Service System or are exempt from having to do so.
- Satisfactory report of background investigation, including an FBI criminal history record check (fingerprint check), and tax audit, as it may be necessary under the security requirements of the Internal Revenue Service.

Qualifications

You can start a career as an Internal Revenue Officer at different levels depending on how you qualify, as a GS-5, GS-7 or GS-9, either through education or experience. Revenue Officers also benefit from automatic grade level advancements to the GS-11 level, and have the opportunity for competitive advancement to GS-12 and GS-13 levels. The options below outline the ways in which you can meet the initial job qualifications.

GS-5 Qualifications

You must meet one of the minimum qualification requirements outlined below:

- Option 1.** Successful completion of a full four year course of study, in an accredited college or university, in any field leading to a bachelor's degree; OR
- Option 2.** Three years of experience (one of which must be equivalent to the GS-4 level) that provided general knowledge and understanding of business and financial practices, and that demonstrated the ability to deal effectively with others. Experience may have been gained in work such as finance, accounting, purchasing, merchandising, investigative, civil or criminology, data processing, or similar activities in commercial and government enterprises. Experience also may have been gained in work that provided knowledge of credit operations and practices related to the collection of delinquent accounts; OR
- Option 3.** CPA Certificate or Bar Membership. A certificate as a Certified Public Accountant (CPA) obtained through a written examination or membership in a bar of a state, territory, or the District of Columbia meets the requirements for GS-5.

GS-7 Qualifications

You must meet one of the minimum qualification requirements outlined below:

- Option 1.** One full year of graduate level education, in an accredited college or university, in a related field such as (but not limited to) business, finance, law, economics, criminology, management or public administration; OR
- Option 2.** One year of specialized experience equivalent to the GS-5 level that demonstrates one or more of the following:
 - Knowledge of business organization and commercial practices.
 - Knowledge of investigative techniques and methods, including the ability to apply such techniques to the analysis of business and financial situations.
 - Knowledge of business law, including laws governing fraudulent transfers, secured and unsecured debts, negotiable instruments, business corporations, survivorship rights and titling instruments.

- Knowledge of delinquent loan collection processes and techniques.
- Working knowledge of accounting principles and practices.
- Knowledge of the Internal Revenue Code and related Federal tax regulations and procedures; OR
- Option 3.** Superior Academic Achievement (SAA). To qualify for a GS-7 under superior academic achievement, you must have the equivalent of a major in a related field such as business, finance, law, economics, criminology, management or public administration and one of the following requirements:
 - Rank in the upper third of your undergraduate class; OR
 - Possess a college grade average of "B" or better for all courses in your total undergraduate curriculum or all courses in the last two years of your undergraduate curriculum (a 3.00 average or higher on a 4.00 scale); OR
 - Possess a college grade average of "B+" or better for courses completed in your major field of study during the final 2 years of curriculum (a 3.5 average or higher on a 4.00 scale); OR
 - Be a member of a National Honorary Scholastic Society (other than freshman societies) which meets the requirements of the Association of College Honor Societies.

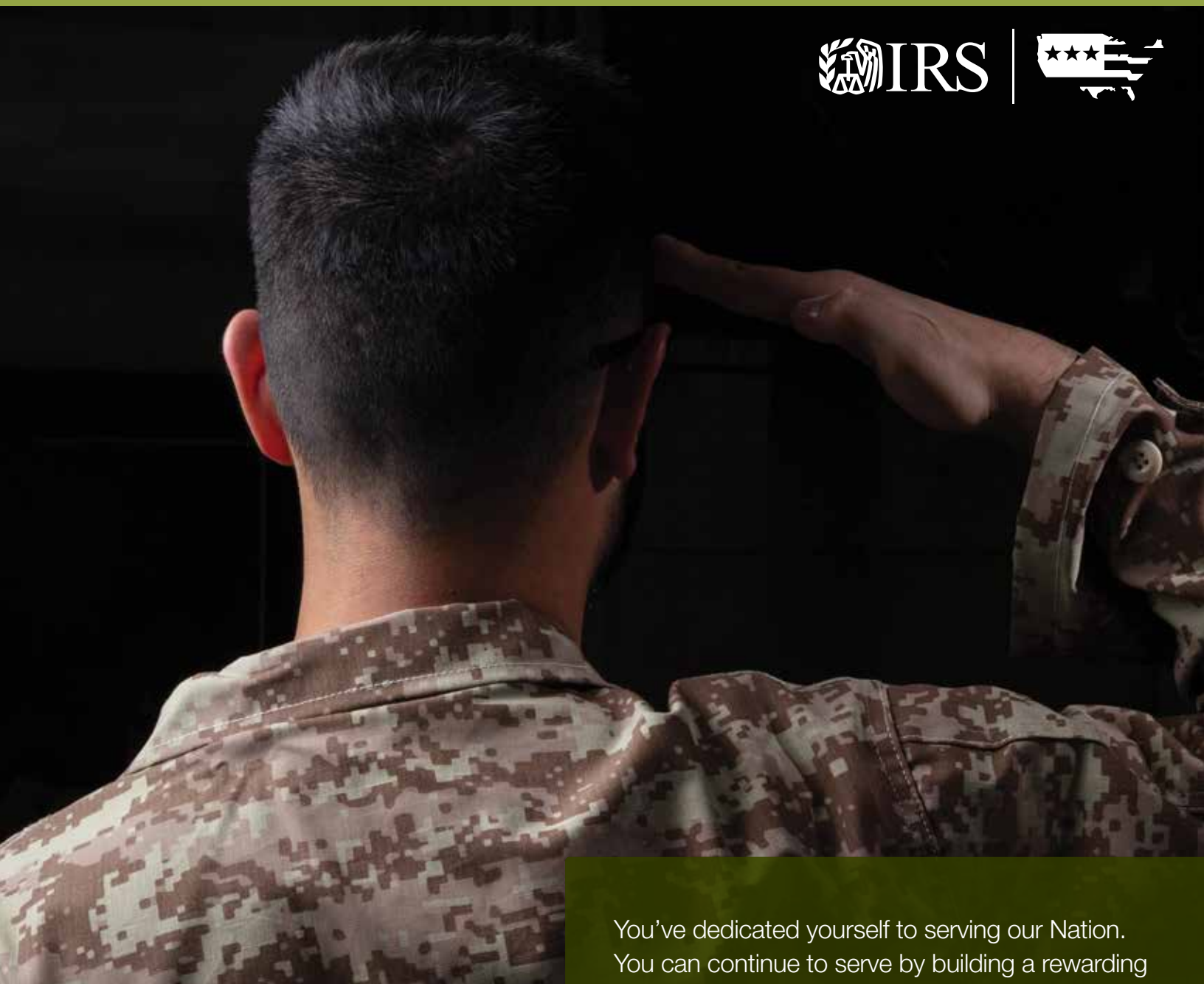
GS-9 Qualifications

You must meet one of the minimum qualification requirements outlined below:

- Option 1.** Master's degree or equivalent graduate degree, in an accredited college or university, in a related field such as (but not limited to) business, finance, law, economics, criminology, management or public administration; OR
- Option 2.** At least two full years of progressively higher level graduate education, in an accredited college or university, in a related degree such as business, finance, law, economics, criminology, management or public administration; OR
- Option 3.** One year experience equivalent to the GS-7 level that demonstrates knowledge of the Internal Revenue Code and related enforcement collection regulations and procedures. Experience may have been gained in work such as:
 - Collecting delinquent Federal taxes and securing delinquent income tax returns.
 - Conducting investigations of alleged criminal violation of Federal tax statutes and making recommendations for criminal prosecutions and civil penalties.
 - Performing internal audit, administrative, or management duties directly related to the collection of Federal taxes.



IRS



At the IRS, we consider your service to America one of your most admirable qualities. We offer numerous opportunities for you to put your knowledge and leadership skills to use while continuing to serve your nation. By joining the IRS, you can further your career while working to make the nation stronger, every day.

Your expertise in accounting, business, finance, budgeting, economics, law enforcement, information technology, advocacy and more are in high demand. Use your skills to serve our nation's taxpayers and help make America an even better place than it already is. We encourage you to explore everything we have to offer — not just our careers, but also our benefits and work-life balance programs.

You've dedicated yourself to serving our Nation. You can continue to serve by building a rewarding career with the IRS — one of the largest tax administration organizations in the world, whose work helps fund our Nation's most vital programs.

Your Nation
still needs you.

Veterans Recruitment

Veterans' Preference

If you have served on active duty in the United States military and were separated under honorable conditions, you may be eligible for veterans' preference. A Veterans preference is granted to:

- Veterans who entered military service prior to October 15, 1976, or
- Veterans who served on active duty between August 2, 1990 and January 2, 1992, or
- Veterans who served on active duty for more than 180 days beginning on September 11, 2001, or
- Veterans who served on active duty during a war, in a campaign or expedition for which a campaign badge has been authorized.

You may be entitled to 10-point veteran preference if you are a disabled veteran; a Purple Heart recipient; the spouse or parent of a 100% disabled veteran; or the widow, widower, or parent of a deceased veteran. If you are claiming 5-point veteran preference, you must submit a copy of your DD-214 upon request.

If you are claiming 10-point veteran preference, you must submit an SF-15, "Application for 10-point Veteran Preference," plus the required documentary proof, as specified in that form.

30% or more Disabled Veterans Program

By law, Federal agencies have the authority, at their discretion, to give noncompetitive appointments to any veteran who has a service-connected disability of 30% or more.

Eligibility Requirements

To be eligible, you must be a disabled veteran who has a compensable service-connected disability of 30% or more. The disability must be officially documented by the Department of Defense or the Department of Veterans Affairs.

Grade Limitations

There are no grade limitations under the 30% or more Disabled Veterans Program.

Conditions of Qualifications

You must meet all qualification requirements for any position to which you are appointed. This could include the requirement to achieve a passing score on a written test.

More information on veterans' employment may be found on the U.S. Office of Personnel Management website at: www.fedshirevets.gov

Veterans Recruitment Appointment (VRA)

The VRA is a special authority by which agencies may, if they wish, appoint an eligible veteran without competition. You do not have to be on a list of eligibles, but must meet the basic qualification requirements for the position.

VRA appointees initially are hired for a 2-year period. Successful completion of the 2-year VRA appointment leads to a permanent civil service appointment. (Please note, however, that a veteran may be employed without competition on a temporary or term appointment based on VRA eligibility. Such an appointment is not a VRA appointment and does not lead to conversion to a permanent position.)

Eligibility Requirements

The following individuals are eligible for a VRA appointment:

- Disabled veterans;
 - Veterans who served on active duty in the Armed Forces during a war declared by Congress, or in a campaign or expedition for which a campaign badge has been authorized;
 - Veterans who, while serving on active duty in the Armed Forces, participated in a military operation for which the Armed Forces Service Medal was awarded; and
 - Veterans separated from active duty within the past 3 years.
- VRA Appointments can be made up to the GS-11 pay grade.



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