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15. QUALIFICATIONS REQUIRED FOR EFFECTIVE PERFORMANCE

- a. Education:  
Two years of college level courses, involving subjects that include oral/written communication skills, research techniques and analytical skills
- b. Prior Work Experience:  
3 years experience in two or more of the following: U.S. individual income tax or other U.S. federal taxes; customer service/relationship management; or on-line researching of U.S. tax issues on commercial databases.
- c. Post Entry Training:  
There will be training after selection according to the needs of the individual selected.
- d. Language Proficiency: List both English and host country language(s) proficiency requirements by level (II, III) and specialization (sp/read)  
English -- Level 4: Fluent in reading, writing and speaking
- e. Job Knowledges:  
Comprehensive: US individual income tax code, regulations and relevant treaties, and tax forms and publications; IRS document processing and account management processes.
- f. Skills and Abilities:  
Preparation of income tax returns for individuals, research and analysis skills; Communication Skills including interviewing, questioning, explaining complex issue to non-experts, dealing with diverse and/or irate individuals; and presenting/instructing; Problem Solving for complex tax questions/issues.

16. POSITION ELEMENTS

- a. Supervision Received:  
The TSS is under the general direction of the Deputy Tax Attache and/or the Tax Attaché who is GS 14/15 equivalent on an IRS PD. Supervisor assigns work, objectives, plans, prioritizes and sets deadlines; employee works independently keeping supervisor informed; supervisor evaluates completed work for technical soundness and appropriateness.
- b. Supervision Exercised:  
None
- c. Available Guidelines:  
Internal Revenue Code and Regulations, Internal Revenue Manual (IRM), tax treaties, the ADP Handbook, IRS Cumulative Bulletins and commercial tax references/services.
- d. Exercise of Judgment:  
Although the guidelines are generally applicable, the TSS uses judgment in interpreting, applying and adapting guidelines to the taxpayer's circumstances. Many of the issues are complex and not clearly defined.
- e. Authority to Make Commitments:  
They do not have authority to make commitments.
- f. Nature, Level, and Purpose of Contacts:

Internal: Manager, Post employees, IRS employees in other locations for coordination

External: US and foreign taxpayers and their representatives to provide information necessary for the taxpayers to understand and meet their US tax filing obligations; outreach or taxpayer education to external groups.

g. Time Required to Reach Full Performance Level:

The time needed to reach full performance level will depend upon the prior experience of the employee but in all cases should be reached by the end of 12 months.

CONTINUATION SHEET TO FORM DS-298, INTERAGENCY POST EMPLOYEE POSITION DESCRIPTION

AGENCY: INTERNAL REVENUE SERVICE

POSITION: TAXPAYER SERVICE SPECIALIST

14. MAJOR DUTIES AND RESPONSIBILITIES (CONTINUATION SHEET)

% OF TIME

C. Support the closing of sensitive, difficult and complex correspondence regarding individual tax cases by collaborating with a U.S.-based examination teams, collection groups, the International Tax Identification Number (ITIN) unit etc. to provide taxpayers information regarding their tax filing and paying requirements, to help them prepare amended tax returns, resolve collection issues etc. Answering their complex questions received via correspondence, quickly resolves issues for the taxpayers and enhances U.S. taxpayer compliance.	20%
D. Supports the Governments need to issue identity numbers (ITIN) to foreign nationals with U.S. Federal Tax liabilities by explaining the rules, verifying identification to ensure the ITIN is issued to the correct individual.	20%
E. Educates taxpayers and tax practitioners by making public presentations, instructing taxpayer education programs, e.g., tax practitioner institutes or small business workshops and assisting in the coordination of taxpayer education programs as necessary; to help them understand and meet their U.S. tax filing/paying obligations.	10%
F. Performs other duties as assigned	5%