



EDWARD M. BIRN
Director (Direktot)

EDITH C. PANGELINAN
Deputy Director (Sigundo Direktot)

DEPARTMENT OF ADMINISTRATION

DIPATTAMENTON ATMENESTRASION

HUMAN RESOURCES DIVISION

(Dibision Inadilanto yan Guinaha Para Taotao)

Telephone (Telifon): (671) 475-1288/1103 • Fax (Faks): (671) 477-3671



LOURDES A. LEON GUERRERO
Governor (Maga'håga)

JOSHUA F. TENORIO
Lt. Governor (Sigundo Maga'åhi)

DEPARTMENTAL COMPETITIVE EXAMINATION

To establish a list for the position of
REVENUE AGENT II
Announcement Number: DOA 173-19

Area of Consideration: DEPARTMENT OF REVENUE & TAXATION

Open: December 20, 2019 Close: January 07, 2020

GENERAL PAY PLAN (GPP)
OPEN: L-01; \$37,100 P/A –L-10; \$50,931 P/A
PROMOTION: L-01; \$37,100 P/A –L-18; \$65,389 P/A

The Government of Guam may offer competitive benefit packages, which includes retirement (Defined Contribution Plan 401 and 457), health insurance plans, cafeteria plan, an Employee Assistance Program, annual and sick leave, paid holidays and life insurance. For additional information regarding the Government of Guam Retirement, please visit www.ggrf.com. For other inquires please visit Department of Administration website www.hr.doa.guam.gov

Who Can Apply

Only permanent, government of Guam employees from the department or agency as identified in the area of consideration above can apply. The appointing authority for the above department/ agency has identified this position as a career development opportunity for his/her employees pursuant to rule 4.101.A1.

Qualification Requirements

One (1) year of experience as a Revenue Agent I or equivalent work and graduation from a recognized college or university with a Bachelor's degree in accounting, business administration or related field, including or supplemented by 18 semester hours in intermediated/advance level accounting subjects; or

Possession of a certificate as a Certified Public Accountant in a state, territory or the District Columbia; or

Any equivalent combination of experience and training beyond the Bachelor's degree which provides the minimum knowledge, abilities and skills.

Necessary Special Qualification

Possession of a valid driver's license.

Nature of work

This is moderately complex professional tax auditing work. Employees in this class perform professional tax auditing work in the office and field involving a variety of moderately complex tax returns independently on an ongoing basis and participate in the full range of complex professional duties under closer supervision.

Illustrative Examples of Work

Makes a pre-audit of individual, sole-proprietorship, partnership and corporation returns with moderate complexity; prepares audit work plan and schedule of questions that would be used as guideline during examination. Conducts moderately complex field examinations and audits of business accounts and transaction to verify tax liability, review taxpayer's files of prior years' returns, obtains information and supportive documents from thirds party individuals; examines gross receipts and use tax returns to ascertain whether income on business schedules was correctly reported; examines accounting books and records, receipts, bank statements, cancelled checks, and related documents in substantiations of deductions claimed. Researches tax issues through the Tax Service Manual, Revenue Rulings, Internal Revenue Code and other guidelines. Confers with taxpayer and /or his representative to resolve tax problems uncovered in the audit, explaining the reasons and authority behind proposed adjustments and securing, when possible, agreement on the items at issue, advises taxpayer of his appeal rights if agreement is not secured. Maintains records and prepares audit report showing the tax effect of the examination, the discrepancies found and an explanation for each discrepancy. Performs related duties as required.

Knowledge, Abilities & Skills

Knowledge of the principles and practices of accounting and auditing. Knowledge of income tax laws relating to individuals, proprietorships, partnerships and corporations and the records needed for preparation of the returns. Knowledge of the common business practices and record keeping. Ability to interpret and apply pertinent tax laws, rules, regulations, court decisions and other technical guidelines. Ability to analyze income tax returns and substantiating documents for irregularities. Ability to make work decisions in accordance with program guidelines. Ability to maintain confidential information. Ability to work effectively with the public and employees. Ability to communicate effectively, orally and in writing. Ability to maintain records and prepare audit reports. Skill in the safe operation of a motor vehicle.

Minimum Educational Requirements

All new employment in the service of the government of Guam shall have, as a reasonable measure of job performance, minimum requirement of high school diploma or a successful completion of General Education Development (GED) test or any equivalent of a general education high school program, apprenticeship program or successful completion of a certification program, from a recognized, accredited or certified vocational technical institution, in a specialized field required for the job, pursuant to Public Law 29-113.

**REVENUE AGENT II
DEPARTMENTAL COMPETITIVE EXAMINATION**

Documentation Requirements

To validate credentials you may claim, (e.g., High School Diploma, College Transcript, DD-214, etc.), an original or certified copy of the document(s) must accompany each employment application you are applying for with your legal signature. Applicants shall be responsible to provide all required documents for each employment application submitted and failure to provide proof may result in disqualification. For more information, please contact the Recruitment Branch at 475-1141/1120/1174.

Suitability Determination Form

Your employment application will not be deemed completed unless the Suitability Determination Form is completely filled out, signed and dated. If it is not complete or missing from your application, your application for this position will be rejected. Please pay particular attention to question #2. If you answer "yes", you must attach your police clearance that is no older than one (1) month from the date of submitting your application. In addition, please resubmit an updated Suitability form if anything occurred that warrants updating your responses on your Suitability Form after you have submitted your application.

Prohibition Pursuant to P.L. 28-98

No person convicted of a sex offense under the provision of chapter 25 of Title 9 GCA, or an offense as defined in Article 2 of Chapter 28, Title 9 GCA in Guam, or an offense in any jurisdiction which includes, at a minimum, all of the elements of said offenses, or who is listed on the Sex Offender Registry shall work in any agency or instrumentality of the government of Guam.

Examination Requirements

Applicants will be rated on a scale between 70.00 and 100.00 percent on the basis of their training, education and experience in relation to the requirements of the position.

Interviewing Procedures

A personal interview or interview by telephone (if off-island) will be held by the appointing authority or his designee for all eligibles referred via certification.

Employment Medical Examination

All applicants accepting employment must undergo a medical examination and be declared by the physician as capable of performing the duties of the position being hired for.

Work Eligibility

When offered a position, you will be required to provide proof of identity and eligibility for employment in the United States as condition of employment.

Drug Screening

Applicants selected for and offered employment with the Government of Guam shall undergo and pass a mandatory drug test before being employed. This also applies to employees selected for Test Designated Positions (TDP), failure to submit or pass such drug test shall be grounds for rescinding the offer of appointment.

Police & Court Clearances Requirements

If selected for this position, your selection will be **conditional** pending submission of a recent police and court clearance, and taking and passing a drug test (see Drug Screening section of the announcement). The hiring department will mail a letter to you explaining these requirements. You will have five (5) business days from the postmarked date of your letter to submit police and court clearances that are no older than one (1) month from the date of your letter. The cost of the clearances is your responsibility. If you have already submitted clearances with your employment application, you will not be required to resubmit as long as they meet the date criteria above. If you do not have any conviction or conditions that would warrant rescinding the job offer, and pass the drug test you will be notified of your start date.

Where to Apply

Submit job applications at the Department of Administration, Human Resources Division 2nd floor, ITC building, Tamuning, between the hours of 8:00 a.m. – 5:00 p.m., Monday through Friday. **Individuals with disabilities who require special accommodation should contact this office prior to any scheduled examinations or interviews.**

For More Information

Call or visit us at the Department of Administration, Human Resources Division at (671)475-1141/1128. In addition, job announcements and employment application forms are accessible to download at Department of Administration's website at www.hr.doa.guam.gov. For further information, you may email doajobs@doa.guam.gov.


For: MICHAEL W. SCHNIEPP, Acting
ASSISTANT PERSONNEL SERVICES ADMINISTRATOR
HUMAN RESOURCES DIVISION

WE ARE AN EQUAL EMPLOYMENT OPPORTUNITY EMPLOYER. WE DO NOT DISCRIMINATE ON THE BASIS OF RACE, RELIGION, COLOR, SEX, AGE, DISABILITY, EXCEPT FOR POSITIONS REQUIRING BONA FIDE OCCUPATIONAL QUALIFICATION.