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# DEPARTMENT OF ADMINISTRATION

## DIPATTAMENTON ATMENESTRASION

HUMAN RESOURCES DIVISION  
(Dibision Inadilanto yan Guinaha Para Taotao)

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LOURDES A. LEON GUERRERO  
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### OPEN COMPETITIVE EXAMINATION

To establish a list for the position of  
**REVENUE AGENT II**  
Announcement Number: DOA62-26

Open: May 08, 2026 – Continuous

**GENERAL PAY PLAN (GPP)**

OPEN: L-01; \$45,262 P/A –L-10; \$62,136P/A

PROMOTION: L-01; \$45,262 P/A –L-18; \$79,775 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](http://www.ggrf.com). For other inquires please visit Department of Administration website [www.hr.doa.guam.gov](http://www.hr.doa.guam.gov)

#### Who Can Apply

Open to all government of Guam employees and the public.

#### 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 of Columbia; or

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

#### Necessary Special Qualifications

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 guidelines 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 third 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 substantiation 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 a 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.

#### 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 475-1141/1128/1271.**

## REVENUE AGENT II OPEN COMPETITIVE EXAMINATION

### **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. In addition, persons who have applied for, or are seeking reemployment/reappointment in the government and previously had a non-negative drug test result must meet certain conditions to be re-drug tested for employment. For more information, see **DOA Circular 2023-014** located under the heading, "DOA HR Circulars", on the Resources page of the following website: [www.hr.doa.guam.gov/resources](http://www.hr.doa.guam.gov/resources)

### **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 send a written notification to you explaining these requirements. You will have ten (10) calendar days from the date of your written notification to submit police and court clearances that are no older than one (1) month from the date of your written notification. The cost of the clearances is your responsibility. 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**

Applicants may submit an employment application and any required documents for the position to [DOAJOBS@DOA.GUAM.GOV](mailto:DOAJOBS@DOA.GUAM.GOV). **Individuals with disabilities who require special accommodation should contact this office prior to any scheduled examinations or interviews. OUR OFFICE WILL ONLY BE ACCEPTING APPLICATIONS ELECTRONICALLY. EMPLOYMENT APPLICATION FORMS ARE ACCESSIBLE TO DOWNLOAD ON THE DEPARTMENT OF ADMINISTRATION'S WEBSITE AT [WWW.HR.DOA.GUAM.GOV](http://WWW.HR.DOA.GUAM.GOV).**

### **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](http://www.hr.doa.guam.gov). For further information, you may email [doajobs@doa.guam.gov](mailto:doajobs@doa.guam.gov).

  
Director of Administration

**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.**