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# DEPARTMENT OF ADMINISTRATION

## DIPATTAMENTON ATMENESTRASION

HUMAN RESOURCES DIVISION  
(Dibision Inadilanto yan Guinaha Para Taotao)

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### OPEN COMPETITIVE EXAMINATION

To establish a list for the position of  
**REVENUE OFFICER II**  
Announcement Number: DOA83-26

Open: May 08, 2026 – Continuous

**GENERAL PAY PLAN (GPP)**

OPEN: J-01; \$37,913 P/A –J-10; \$52,047 P/A

PROMOTION: J-01; \$37,913 P/A –J-18; \$66,821 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

Three (3) years of experience in tax collection work and graduation from high school; or

Any equivalent combination of experience and training which provides the minimum knowledge, abilities and skills.

#### Nature of work

This is technical work involving extensive field work in the collection of the delinquent taxes and enforcing tax return compliance requirements for the income employment, business privilege and excise taxes under the Internal Revenue Code and the Government Code of Guam. Employees in this class have independent and responsible functions in field collections work and in the securing of delinquent returns from taxpayers who have not been responsive to the efforts of the Office Collection Force. Work is performed with considerable latitude in the exercise of independent judgment and actions. Employees receive technical guidance from higher level officer or superior when difficult and unprecedented problems arise.

#### Illustrative Examples of Work

Receives taxpayer delinquent returns for collection and/or assessment requiring field work. Performs research on available records to determine whereabouts of subject taxpayer; contacts the taxpayer personally and provides advice of filing requirements or demands full payment. Conducts interviews with taxpayers and/or their representatives for the purpose of determining ways and means to liquidate previously determined tax liability or for the purpose of determining or predetermining tax liabilities. Secures financial data and makes analysis of the taxpayer's financial condition; determine ability to pay and the fair market value of taxpayers' assets, liabilities and equity. Executes delegated authority to determine ownership of property and to take administrative foreclosure action by executing Notices of Levy and Warrants of Attachment which takes possession of property and rights to property be they real or personal, tangible or intangible. Enters into part-payment agreements and determines defaults. Files and records tax liens subject to limitations prescribed by law and regulations. Prepares Commission's returns where taxpayers refuse to voluntarily file, and computes the tax, penalty and interest due. Prepares executes, and serves summons and takes testimony under oath from taxpayers or third parties related to factual development and essential to the enforcement of collection and assessment laws. Acts as cooperating Revenue Officer with Attorney General in assigned cases. Acts as cooperating Revenue Officer with Criminal Investigation Division in cases under investigation. Conducts investigations and performs various duties related to accounts where collateral or escrow agreements have been made. Performs a variety of investigations involving decedent's estates and various insolvency proceedings. Conducts seizure actions, property sales, canvassing operations stakeouts and other related activities. May be designated Lead Officer responsible for providing on-the-job training to a subordinate officer. Participates as instructor in work seminars and technical training. May testify in court as a Government witness. Maintains records and prepares collection and investigation reports. Performs related duties as required.

#### Knowledge, Abilities & Skills

Knowledge of the Guam Territorial Income Tax Law, Government Code of Guam and the regulations applicable to collection of delinquent taxes. Knowledge of enforcement and collection regulations, procedures and techniques. Knowledge of general business practices. Knowledge of investigative methods, procedures and techniques pertinent to tax collection work. Ability to identify, extract and evaluate pertinent information from a variety of documents. Ability to review and analyze financial records to identify assets which may be used to liquidate delinquent tax liabilities. Ability to compute tax liabilities, interests and penalties. Ability to make decisions in accordance with program guidelines. Ability to work effectively with employees and the public. Ability to communicate effectively, orally and in writing. Ability to operate adding and calculating machines. Ability to maintain records and prepare 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.

## REVENUE OFFICER II OPEN 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 475-1141/1128/1274.**

### **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 [DOAJOB@DOA.GUAM.GOV](mailto:DOAJOB@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.**