



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

6.332.2

APRIL 6, 2021

## EFFECTIVE DATE

(04-06-2021)

## PURPOSE

- (1) This transmits the new IRM 6.332.2, New Hire Eligibility and Pre-Employment Review.

## MATERIAL CHANGES

- (1) This new IRM incorporates subsections of IRM 6.731.1, Suitability Determinations for Employment.

## EFFECT ON OTHER DOCUMENTS

(1) This IRM contains portions of current and applicable guidance previously contained in IRM 6.731.1, Suitability Determinations for Employment, dated November 3, 2009. The following guidance previously contained in IRM 6.731.1 is superseded by this IRM:

- a) IRM 6.731.1.4(2), Roles and Responsibilities
- b) IRM 6.731.1.4(4), Roles and Responsibilities
- c) IRM 6.731.1.6, Application Requirements
- d) IRM 6.731.1.8(1), Selection
- e) IRM 6.731.1.8.1, Eligibility Check - Citizenship
- f) IRM 6.731.1.8.2, Eligibility Check - Tax Check
- g) IRM 6.731.1.8.2, Eligibility Check - Selective Service Registration
- h) IRM 6.731.1.1.8.4, Suitability Check - Fingerprinting
- i) IRM 6.731.1.8.5, Suitability Check - Automated Labor/Employee Tracking System (ALERTS)
- j) IRM 6.731.1.9, Personal Identification Verification (PIV)
- k) IRM 6.731.1.12, Suitability Standards for Hiring Juveniles

(2) This IRM supersedes interim guidance memorandum HCO-06-0220-0004, Interim Guidance on the Consideration of Past Performance and Conduct of Former Internal Revenue Service Employees, dated August 11, 2020.

## AUDIENCE

All business units

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6.332.2

New Hire Eligibility and Pre-Employment Review

## Table of Contents

- 6.332.2.1 Program Scope and Objectives
  - 6.332.2.1.1 Background
  - 6.332.2.1.2 Authority
  - 6.332.2.1.3 Roles and Responsibilities
  - 6.332.2.1.4 Program Management and Review
  - 6.332.2.1.5 Program Controls
  - 6.332.2.1.6 Terms and Acronyms
- 6.332.2.2 Eligibility Requirements
- 6.332.2.3 Federal Tax Compliance Check
- 6.332.2.4 Prior Performance & Misconduct Check/Screening
- 6.332.2.5 Fingerprinting/USAccess
- 6.332.2.6 Suitability Screening
- 6.332.2.7 Objection/Pass-Over Request
- 6.332.2.8 E-Verify/Personal Identification Verification (PIV)
- 6.332.2.9 Risk Level
- 6.332.2.10 Hiring Juveniles



6.332.2.1  
(04-06-2021)  
**Program Scope and Objectives**

- (1) **Purpose:** This IRM contains basic requirements for reviewing new hire eligibility and pre-employment checks for employment in the competitive service, outside the civil service register and excepted appointments.
- (2) **Audience:** Unless otherwise indicated, the policies, authorities, procedures, and instructions contained in this IRM apply to all business units.
- (3) **Policy Owner:** The IRS Human Capital Officer.
- (4) **Program Owner:** The Human Capital Office (HCO), Office of HR Operations (OHRO), Talent Acquisition (TA), Program Executive Office (PEO).
- (5) **Primary Stakeholders:** The HCO, Talent Acquisition (TA) Division, Employment Operations (EO) Division, and Strategic Talent Analytics & Recruitment Solutions (STARS) Division.
- (6) **Program Goals:** Following the policy in this IRM ensures equitable and consistent treatment of potential employees during the new hire process.

6.332.2.1.1  
(04-06-2021)  
**Background**

- (1) This IRM is part of the Servicewide effort to provide human resources practitioners with the most current policies and procedures from the HCO when reviewing a new hire's eligibility and pre-employment review.
- (2) It does not cover suitability determinations. The IRS's suitability policy is contained in IRM 10.23.3, Personnel Security/Suitability Program.

6.332.2.1.2  
(04-06-2021)  
**Authority**

- (1) **Laws:** United States Code (USC) at: <https://uscode.house.gov/>
  - a. Taxpayer First Act of 2019 at: <https://www.congress.gov/bill/116th-congress/house-bill/3151>;
  - b. Title 26, Subtitle F, Chapter 80, Subchapter A, Section 7804, Other Personnel, at: <https://uscode.house.gov/view.xhtml?req=granuleid:USC-prelim-title26-section7804&num=0&edition=prelim>;
  - c. Title 50, War and National Defense, Chapter 49, Military Selective Service, at: <https://uscode.house.gov/browse/prelim@title50&edition=prelim>;
  - d. Title 26, Subtitle F, Chapter 80, Subchapter A, Application of Internal Revenue Laws, at: <https://uscode.house.gov/browse/prelim@title26/subtitleF/chapter80/subchapterA&edition=prelim>;
  - e. Title 5, Government Organization and Employees, Chapter 43, Performance Appraisal, at: <https://uscode.house.gov/browse/prelim@title5/part3/subpartC/chapter43&edition=prelim>;
  - f. Title 5, Part III, Subpart A, Chapter 21, Section 2108(3), Veteran; disabled veteran; preference eligible, at: <https://uscode.house.gov/view.xhtml?req=granuleid:USC-prelim-title5-section2108&num=0&edition=prelim>;
  - g. Title 5, Part III, Subpart F, Chapter 75, Adverse Actions, at: <https://uscode.house.gov/browse/prelim@title5/part3/subpartF/chapter75&edition=prelim>;
  - h. Title 5, Part III, Subpart G, Chapter 83, Subchapter III, Section 8331(20), Definitions, at: <http://uscode.house.gov/view.xhtml?req=granuleid:USC-prelim-title5-section8331&num=0&edition=prelim>;
  - i. Title 5, Part III, Subpart G, Chapter 84, Subchapter I, Section 8401(17), Definitions, at: <https://uscode.house.gov/view.xhtml?req=granuleid:USC-prelim-title5-section8401&num=0&edition=prelim>;

## 6.332 Recruitment and Selection Through Competitive Examination

- j. Title 5, Part III, Subpart B, Chapter 33, Subchapter I, Section 3328, Selective Service registration, at: <https://uscode.house.gov/view.xhtml?req=granuleid:USC-prelim-title5-section3328#=0&edition=prelim>.

### (2) Public Laws:

- a. Public Law 116-93, Section 109, Consolidated Appropriations Act, 2020, at: <https://www.congress.gov/116/plaws/publ93/PLAW-116publ93.pdf>;
- b. Public Law 105-206, Restructuring and Reform Act of 1998 (RRA '98), at: <https://www.congress.gov/105/plaws/publ206/PLAW-105publ206.pdf>.

### (3) Regulations: Title 5, Code of Federal Regulations (CFR), at: <https://www.ecfr.gov/cgi-bin/ECFR?page=browse>:

- a. Part 5, Section 5.4, Information and testimony, at: [https://www.ecfr.gov/cgi-bin/text-idx?SID=354313632e322f93ba7bc8e28a2cdb98&mc=true&node=pt5.1.5&rgn=div5#s=e5.1.5\\_14](https://www.ecfr.gov/cgi-bin/text-idx?SID=354313632e322f93ba7bc8e28a2cdb98&mc=true&node=pt5.1.5&rgn=div5#s=e5.1.5_14);
- b. Part 300, Employment (General), at: <https://www.ecfr.gov/cgi-bin/text-idx?SID=258d5b4c97654138d61b506ab1803b1f&mc=true&node=pt5.1.300&rgn=div5>
- c. Part 316, Subpart F, Appointment Without Competitive Examination in Rare Cases, at: <https://www.ecfr.gov/cgi-bin/text-idx?SID=272000128ca4ce787015fc76edc0f498&mc=true&node=pt5.1.316&rgn=div5#sp5.1.316.f>;
- d. Part 330, Subpart M, Timing of Background Investigations, at: <https://www.ecfr.gov/cgi-bin/text-idx?SID=5ea2b440e1675e4cb1679d68f3d6f461&mc=true&node=pt5.1.330&rgn=div5#sp5.1.330.m>;
- e. Part 332, Subpart D, Section 332.406, Objections to eligibles, at: [https://www.ecfr.gov/cgi-bin/text-idx?SID=354313632e322f93ba7bc8e28a2cdb98&mc=true&node=pt5.1.332&rgn=div5#se5.1.332\\_1406](https://www.ecfr.gov/cgi-bin/text-idx?SID=354313632e322f93ba7bc8e28a2cdb98&mc=true&node=pt5.1.332&rgn=div5#se5.1.332_1406);
- f. Part 338, Qualification Requirements (General), at: <https://www.ecfr.gov/cgi-bin/text-idx?SID=c23a33687fe62df493b7c4128ded6936&mc=true&node=pt5.1.338&rgn=div5>;
- g. Part 731, Subpart A, Section 731.103, Delegation to agencies, at: [https://www.ecfr.gov/cgi-bin/text-idx?SID=354313632e322f93ba7bc8e28a2cdb98&mc=true&node=pt5.2.731&rgn=div5#se5.2.731\\_1103](https://www.ecfr.gov/cgi-bin/text-idx?SID=354313632e322f93ba7bc8e28a2cdb98&mc=true&node=pt5.2.731&rgn=div5#se5.2.731_1103)
- h. Part 338, Subpart A, Citizenship Requirements, at: <https://www.ecfr.gov/cgi-bin/text-idx?SID=9ee1d352520488e30cb33413a4db176f&mc=true&node=pt5.1.338&rgn=div5#sp5.1.338.a>.

### (4) Other:

- a. Office of Personnel Management (OPM)'s General Position Classification Policies at: <https://www.opm.gov/policy-data-oversight/classification-qualifications/general-schedule-qualification-policies/#url=General-Policies>;
- b. OPM's Guide to Processing Personnel Actions at: <https://www.opm.gov/policy-data-oversight/data-analysis-documentation/personnel-documentation/#url=Processing-Personnel-Actions>;
- c. OPM's Vet Guide for HR Professionals at: <https://www.opm.gov/policy-data-oversight/veterans-services/vet-guide-for-hr-professionals/>;

- d. IRM 6.338.1, Qualification Requirements at: <http://irm.web.irs.gov/Part6/Chapter338/Section1/IRM6.338.1.aspx>;
- e. IRM 10.23.3, Personnel Security/Suitability for Employment and Personnel Security Operations, at: <http://irm.web.irs.gov/Part10/Chapter23/Section3/IRM10.23.3.aspx>;
- f. Delegated Examining Operations Handbook (DEOH), Chapter 4, at: [https://www.opm.gov/policy-data-oversight/hiring-information/competitive-hiring/deo\\_handbook.pdf](https://www.opm.gov/policy-data-oversight/hiring-information/competitive-hiring/deo_handbook.pdf).

6.332.2.1.3  
(04-06-2021)

**Roles and  
Responsibilities**

- (1) The IRS Human Capital Officer is the executive responsible for this IRM and overall Servicewide policy for strategic recruitment.
- (2) The HCO, Office of HR Strategy (OHRS), Policy and Compliance (P&C) is responsible for developing and publishing content in this IRM.
- (3) The HCO, OHRO, TA is responsible for recruitment and hiring. They partner with business units to screen external applicants prior to hiring.
- (4) The hiring office's responsibilities include the following steps for all external applicants before issuing a firm offer:
  - a. Clear priority programs (e.g., Career Transition Assistance Program (CTAP), Interagency Career Transition Assistance Plan (ICTAP), Reemployment Priority List (RPL), Priority Placement (IRM 6.330.1, Recruitment, Selection, and Placement, at: <http://irm.web.irs.gov/link.aspx?link=6.330.1>);
  - b. Determine if applicants meet qualification and eligibility (e.g., Citizenship, Selective Service) requirements for the position;
  - c. Verify applicants are within reach for selection (i.e., selection made following applicable rules and veterans' preference applied correctly);
  - d. Verify favorable federal tax compliance and ALERTS checks (does not apply to current IRS employees);
  - e. Ensure Personnel Security adjudicated the applicant is suitable for IRS employment (does not apply to current IRS employees); and
  - f. Obtain official transcripts (e.g., positive education requirement or the applicant qualified in whole, or in part, based on education).

**Note:** Special Agent applicants (Criminal Investigation Series 1811), regardless of selection process (e.g., Delegated Examining Unit (DEU) or Merit Promotion), are subject to an expanded screening process (e.g., tax audit, criminal history check, review of Standard Form 85P, Questionnaire of Public Trust, medical exam, and drug test).

6.332.2.1.4  
(04-06-2021)

**Program Management  
and Review**

- (1) This IRM provides policy guidance on eligibility requirements and pre-employment review of IRS applicants. The HCO, OHRS, P&C gauges the effectiveness of this policy based on feedback from customers and staff members about subjects contained in this IRM. During the review and publishing of this IRM, sections are added or removed based on statutory and/or regulatory changes and based in part on this process.

## 6.332 Recruitment and Selection Through Competitive Examination

6.332.2.1.5  
(04-06-2021)

### Program Controls

- (1) The HCO, OHRS, P&C develops and deploys policies, materials and programs to increase Servicewide awareness and understanding of the pre-employment review for applicants seeking employment with the IRS. Additionally, P&C collaborates with other HCO organizations and Servicewide stakeholders to support education and outreach activities as they relate to the pre-employment screening process.
- (2) The following activities help ensure program success:
  1. Conducting annual policy reviews and annual self-audits;
  2. Formal classroom training and on-going training throughout the year; and
  3. Maintaining accurate and up-to-date program websites.

6.332.2.1.6  
(04-06-2021)

### Terms and Acronyms

- (1) **ALERTS** - Automated Labor/Employee Relations Tracking System.
- (2) **Applicant** - Person considered for employment.
- (3) **Juvenile** - Applicant under the age of 18.
- (4) **OPM** -The Office of Personnel Management (OPM) serves as the chief human resources agency and personnel policy manager for the federal government.
- (5) **Qualification Standard** - Intended to identify applicants likely to perform successfully in the position and to screen out those unlikely to do so.
- (6) **Selective Service Registration** - Selective Service registration is required by the Military Selective Services Act as the first part of a fair and equitable system that, if authorized by the president and Congress, would rapidly provide personnel to the Department of Defense (<https://www.sss.gov/>).
- (7) **Suitability Determination** - Decision by OPM or agency with delegated authority that a person is suitable or is not suitable for employment in covered positions in the federal government or a specific federal agency. Suitability is a person's identifiable character traits and conduct sufficient to decide whether an individual's employment, or continued employment, would protect the efficiency of the IRS.
- (8) **Tax Check Application (TCA)** - Federal tax compliance check tool.
- (9) **U.S. Citizen** - A person born in the U.S. or its territories or born in a foreign country to U.S. born parents are U.S. citizens by birth. A person not born in the U.S. can voluntarily become a naturalized U.S. citizen once all eligibility requirements are met. Also, a minor can derive U.S. citizenship following the naturalization of one or both parents. Natives of the following areas are U.S. citizens: Guam; Northern Mariana Islands, including Saipan, Rota, and Tinian; Puerto Rico; and the Virgin Islands, including St. Croix, St. Thomas, and St. John. Presently, only natives of American Samoa and Swains Island are nationals of the U.S. Refer to OPM General Policies at: <https://www.opm.gov/policy-data-oversight/classification-qualifications/general-schedule-qualification-policies/#url=General-Policies>.

6.332.2.2  
(04-06-2021)

### Eligibility Requirements

- (1) An eligible employee must meet the following eligibility requirements during the application process:



- a. Citizenship: Only U.S. citizens and nationals are eligible to apply for positions with the IRS. Title 5, CFR, Part 338, Qualification Requirements (General) at: <https://www.ecfr.gov/cgi-bin/text-idx?SID=c23a33687fe62df493b7c4128ded6936&mc=true&node=pt5.1.338&rgn=div5>, prohibits noncitizens from both competing in a civil service examination and being appointed to a position in the competitive service unless the applicant meets the criteria under Title 5, CFR, Part 316, Subpart F, Appointment Without Competitive Examination in Rare Cases, at: <https://www.ecfr.gov/cgi-bin/text-idx?SID=9823766175723832779571de1b4bf336&mc=true&node=pt5.1.316&rgn=div5> ⇒ #sp5.1.316.f, and the appointment is not prohibited by statute.
- b. Taxpayer First Act of 2019, Section 3001, at: <http://www.congress.gov/bill/116thcongress/house-bill/3151?r=2%3B> prohibits IRS from rehiring former employees removed for misconduct under Title 26, USC, Subtitle F, Chapter 80, Subchapter A, Application of Internal Revenue Laws, at: <https://uscode.house.gov/browse/prelim@title26/subtitleF/chapter80/subchapterA&edition=prelim>; removed under Title 5, USC, Part III, Subpart C, Chapters 43, Performance Appraisal, at: <https://uscode.house.gov/browse/prelim@title5/part3/subpartC/chapter43&edition=prelim>, or Title 5, USC, Part III, Subpart F, Chapter 75, Adverse Actions, at: <https://uscode.house.gov/browse/prelim@title5/part3/subpartF/chapter75&edition=prelim>, or removed under Section 1203 of RRA '98 at: <https://www.congress.gov/105/plaws/publ206/PLAW-105publ206.pdf>, regardless of when the involuntary separation occurred.
- c. Minimum Age Limitations: Refer to OPM's Classification and Qualifications General Policies at: <https://www.opm.gov/policy-data-oversight/classification-qualifications/general-schedule-qualification-policies/#url=General-Policies>. Generally, the minimum age for federal employment is age 18, or at least 16 years old and:
  - Graduated from high school or awarded a certificate equivalent to graduating from high school; or
  - Completed a formal vocational training program; or
  - Received a statement from school authorities agreeing with their preference for employment rather than continuing their education; or
  - Currently enrolled in a secondary school and either work only during school vacation periods or work part time during the school year under a formal student employment program.
- d. Maximum Age Limitations: OPM's General Position Classification Policies lists occupations with a maximum age limit, such as Law Enforcement Officers (LEOs). Maximum Entry Age for LEOs (IRM 6.338.1, Qualification Requirements, at: <http://irm.web.irs.gov/link.aspx?link=6.338.1>): The maximum entry age for a LEO, as defined in Title 5, Part III, Subpart G, Chapter 83, Subchapter III, Section 8331(20), Definitions, at: <https://uscode.house.gov/view.xhtml?req=granuleid:USC-prelim-title5-section8331&num=0&edition=prelim>, or Title 5, Part III, Subpart G, Chapter 84, Subchapter I, Section 8401(17), Definitions at: <https://uscode.house.gov/view.xhtml?req=granuleid:USC-prelim-title5-section8401&num=0&edition=prelim>, is the day before the individual's 37th birthday.
- e. Department of the Treasury (Treasury) Policy Transmittal Notice (TN) 93-03: Maximum Entry Age for Entry into Law Enforcement Positions further clarifies the candidate's maximum age as the candidates "have not attained the age of 37 at the time of certification" or "at the time they are

## 6.332 Recruitment and Selection Through Competitive Examination

referred if examined or appointed by the bureau". The maximum age restriction does not apply when determining the qualifications for preference eligible veterans defined in Title 5, USC, Part III, Subpart A, Chapter 21, Section 2108(3), Veteran; disabled veteran; preference eligible, at: <https://uscode.house.gov/view.xhtml?req=granuleid:USC-prelim-title5-section2108&num=0&edition=prelim>, (Vet Guide and Merit Systems Protection Board (MSPB) decision, *Isabella v. Department of State and Office of Personnel Management*).

- (2) **Veterans' Preference:** Human Resources (HR) staff will verify veterans' preference at the time of application when preference is used as a basis for acceptance of an application after the closing date, or when the position is restricted to preference eligibles. In other hiring situations, veterans' preference can be verified prior to certification to ensure a preference eligible is not bypassed to select a non-preference eligible applicant (DEOH, Chapter 4, at: [https://www.opm.gov/policy-data-oversight/hiring-information/competitive-hiring/deo\\_handbook.pdf](https://www.opm.gov/policy-data-oversight/hiring-information/competitive-hiring/deo_handbook.pdf)).
- (3) **Selective Service Registration:** For all male applicants born after December 31, 1959, who are at least 18 years of age, civil service employment law (Title 5, USC, Subpart B, Chapter 33, Subchapter I, Section 3328, Selective Service registration, at: <https://uscode.house.gov/view.xhtml?req=granuleid:USC-prelim-title5-section3328&num=0&edition=prelim>) requires that the applicant must be registered with the Selective Service System (SSS), unless they meet certain exemptions under the Military Selective Service Act. If an applicant must register, but knowingly and willfully did not do so, they are ineligible for appointment by executive agencies of the federal government.
  - a. Servicing HR staff must determine that any applicant born male after December 31, 1959, is registered with the Selective Service or has an approved exception.
  - b. If a male applicant served in the military continuously on full-time active duty from age 18 to age 26, no waiver is needed providing the applicant submitted a Certificate of Release or Discharge from Active Duty, DD Form 214, confirming dates served.
  - c. If a male applicant served during the registration requirement period (age 18 through 25) but joined after turning 18 or was released before age 26, they still must be registered or provide an approved exception. In this instance, they can onboard, however submission of a waiver is still needed.
  - d. When an applicant has not registered for Selective Service and was required to do so, review the guidance provided in the Title 5, CFR, Part 300, Employment (General), at: <https://www.ecfr.gov/cgi-bin/text-idx?SID=258d5b4c97654138d61b506ab1803b1f&mc=true&node=pt5.1.300&rgn=div5>, to help determine if an applicant's non-registration was knowing and willful.
  - e. If a waiver is pursued, the HCO, OHRO, TA, PEO processes the Selective Service case file.
  - f. The PEO approves Selective Service cases where the applicant submitted official documentation confirming they were not required to register for Selective Service. Upon receipt of this written confirmation, the servicing employment office continues the hiring process.
  - g. The PEO sends all cases where applicants did not submit official documentation confirming they were not required to register with Selective

Service (but think they meet the wavier requirements) to Treasury for review and submission to OPM for a final determination. Applicants are restricted from entering-on-duty (EOD) until OPM approval is received.

6.332.2.3  
(04-06-2021)  
**Federal Tax Compliance  
Check**

- (1) Federal employees have a responsibility to satisfy in good faith their financial obligations, especially federal, state, and local taxes imposed by law. The IRS's responsibility is to ensure applicants are in tax compliance with the IRC (IRM 10.23.3, Personnel Security/Suitability for Employment and Personnel Security Operations, at: <http://irm.web.irs.gov/link.aspx?link=10.23.3>).
- (2) In addition, the Consolidated Appropriations Act, 2020, Public Law 116-93, Section 109, at: <https://www.congress.gov/116/plaws/publ93/PLAW-116publ93.pdf>, specifically directs the IRS to consider conduct and federal tax compliance prior to rehiring a former employee.
- (3) The HR staff must complete the following steps:
  - a. Request a federal tax check and verify tax compliance prior to a firm offer.
  - b. Tax checks are not applicable to current IRS employees who applied through an external hiring process (e.g., DEU, Status, Excepted Service Hiring).
  - c. Applicants found non-compliant with their federal taxes are sent the five-day tax notification maintained in the hiring system. The notification must be sent through the hiring system to maintain a copy for audit purposes.
  - d. The notice to the applicant indicates a five-business day period for the applicant to become compliant or dispute the findings. This timeframe must be consistent for all external applicants who applied to the vacancy announcement.
  - e. A vacancy does not have to be held for the applicant in question; however, if the applicant corrects the tax-related issue within the allotted time, and is not selected, or is non-compliant after tax re-checks, an objection or pass-over request may be necessary if the non-selection creates a block in hiring applicants listed on the certificate.
  - f. If the applicant does not respond within the allotted timeframe listed on the tax letter, the applicant can be coded as a failed to reply (FR) and will no longer be considered for the position.
  - g. If additional time is requested by the applicant, and time allows, an extension may be granted, providing all applicants in the vacancy package are allowed the same additional time. If granted additional time, keep a copy of the documentation in the case file. If the issue is resolved within the timeframe allowed, the HR staff may continue the selection process.

6.332.2.4  
(04-06-2021)  
**Prior Performance &  
Misconduct  
Check/Screening**

- (1) The HR staff must conduct a mandatory check for all qualified external applicants (does not apply to current IRS employees) using the ALERTS database maintained by Labor/Employee Relations and Negotiations (LERN). All prior performance and misconduct issues must be sent to the Selecting Official for consideration prior to a firm offer being issued.
- (2) If an applicant is a former IRS employee who was removed from the IRS for performance or misconduct (regardless of when the removal occurred), the individual is ineligible based on the Taxpayer First Act of 2019 at: <https://www.congress.gov/bill/116th-congress/house-bill/3151/text>, codified in Title 26, USC,

## 6.332 Recruitment and Selection Through Competitive Examination

Subtitle F, Chapter 80, Subchapter A, Section 7804, Other personnel, at: <https://uscode.house.gov/view.xhtml?req=granuleid:USC-prelim-title26-section7804&num=0&edition=prelim> .

- (3) If the former employee had a performance or conduct issue resulting in less than a suspension penalty, the business unit Commissioner/Designee has authority to approve the request.
- (4) If the former employee had a performance or conduct issue resulting in a suspension or higher penalty (but less than a removal), approval of the business unit Commissioner/Designee and IRS Human Capital Officer/Designee is required.
- (5) If the request is not approved, and the non-selection creates a block on the certificate, the HR staff prepares the necessary objection pass-over request following delegated examining procedures.
- (6) The employment office maintains all case files following existing records retention schedules and OPM's DEOH procedures. The employment office must maintain a copy of any derogatory employment information and appropriate paperwork in the applicant's case file.

### 6.332.2.5 (04-06-2021) Fingerprinting/ USAccess

- (1) The IRS must verify the identity of all prospective employees (new hires, contractors, students, unpaid volunteers, etc.). The Homeland Security Presidential Directive 12 (HSPD-12) establishes the methodology, which includes a fingerprint check through OPM. (Current IRS employees are generally not subject to pre-employment fingerprint checks when selected through an external hiring process; however, if selected for a position with a higher sensitivity or risk level, Personnel Security notifies the employee of the new investigation needed.)
- (2) Fingerprints must be sent to OPM once an applicant is sent to Personnel Security for a pre-screen decision unless a waiver is granted (e.g., COVID-19).
- (3) The General Services Administration's (GSA) USAccess, at: <https://portal.usaccess.gsa.gov/scheduler/select-activity>, system is the IRS's choice for fingerprinting and credentialing IRS applicants. These stations meet the requirements for HSPD-12. At USAccess stations, applicants have their fingerprints and photo taken and their identity is verified.
- (4) If a USAccess credentialing (IRS or shared) or IRS Livescan station is not available within 100 miles of the applicant's location, or the USAccess credentialing station does not have an available time slot to process the applicant timely, the prospective hire may obtain "non-custodial" fingerprints at a local law enforcement agency. The prospective hire is responsible for any expenses incurred. For locations of Certified USAccess credentialing stations, search the GSA website at: <https://www.fedidcard.gov/find-usaccess-centers>.
- (5) The OPM conducts a reimbursable fingerprint search of the FBI-Identification Division criminal history records. If Personnel Security approves the pre-screening review, the selection process continues. Additional guidance can be found in IRM 10.23.3, Personnel Security/Suitability for Employment and Personnel Security Operations, at: <http://irm.web.irs.gov/link.aspx?link=10.23.3>.

6.332.2.6  
(04-06-2021)  
**Suitability Screening**

- (1) Suitability screening (e.g., criminal or credit background or the sort asked on the Optional Form 306, Declaration for Federal Employment) cannot occur until after a conditional job offer is made (Title 5, CFR, Part 330, Subpart M, Timing of Background Investigations, at: <https://www.ecfr.gov/cgi-bin/text-idx?SID=5ea2b440e1675e4cb1679d68f3d6f461&mc=true&node=pt5.1.330&rgn=div5#sp5.1.330.m>) unless the agency has an OPM approved exception based on a business need to obtain information about the background of applicants earlier in the hiring process to determine if they meet the qualifications requirements or are suitable for the position being filled. Suitability screening is not applicable for current IRS employees.
- (2) The Personnel Security staff determines an applicant's suitability for IRS employment prior to a firm offer being made (IRM 10.23.3, Personal Security/ Suitability for Employment and Personnel Security Operations, at: <http://irm.web.irs.gov/link.aspx?link=10.23.3>).
- (3) A firm offer can only be made if all pre-employment checks and the pre-screening results are approved.
- (4) The HR staff is responsible for preparing an objection or pass-over request when an applicant's pre-screening is disapproved and the applicant creates a block on further hiring.

6.332.2.7  
(04-06-2021)  
**Objection/Pass-Over Request**

- (1) The Treasury Human Capital Issuance on Delegation of Authority for Approving Objection and Pass-Over Requests, dated August 27, 2020, approved the delegation for approving and signing objection and pass-over requests from the Director, TA, to the Deputy Director, TA and Associate Director, PEO (formerly Employment Talent and Security (ETS) and Policy Accountability and Talent Management (PATM), respectively). This delegation does not include those cases where OPM retained exclusive authority for approval.
- (2) As outlined in Title 5, CFR, Part 731, Subpart A, Section 731.103, Delegation to agencies, at: [https://www.ecfr.gov/cgi-bin/text-idx?SID=354313632e322f93ba7bc8e28a2cdb98&mc=true&node=pt5.2.731&rgn=div5#se5.2.731\\_1103](https://www.ecfr.gov/cgi-bin/text-idx?SID=354313632e322f93ba7bc8e28a2cdb98&mc=true&node=pt5.2.731&rgn=div5#se5.2.731_1103), the OPM retained jurisdiction for adjudicating suitability in all competitive service cases involving the issues listed below. The OPM delegated certain aspects of these authorities to agencies but retains overall responsibility. Cases involving the following must be sent to PEO for OPM approval:
  - a. Evidence of falsification or deception or fraud in examination or appointment;
  - b. Refusal to give testimony, as required in Title 5, CFR, Part 5, Section 5.4, Information and testimony, at: [https://www.ecfr.gov/cgi-bin/text-idx?SID=354313632e322f93ba7bc8e28a2cdb98&mc=true&node=pt5.1.5&rgn=div5#se5.1.5\\_14](https://www.ecfr.gov/cgi-bin/text-idx?SID=354313632e322f93ba7bc8e28a2cdb98&mc=true&node=pt5.1.5&rgn=div5#se5.1.5_14);
  - c. Statutory or regulatory bar;
  - d. Governmentwide debarment;
  - e. 30% or more disabled veterans; or
  - f. Medical determinations of preference eligibles.
- (3) If the selecting official wishes to select an applicant that would only be within reach of selection if the objection is sustained, or the pass-over granted, the selecting official may not make the selection for the position until a final ruling is made; however, if there is more than one position to fill from the same cer-



## 6.332 Recruitment and Selection Through Competitive Examination

tificate, a position may be held open (in the event the objection is not sustained or the pass-over request is denied) that could be filled by the individual against whom an objection or a pass-over request has been filed. (Title 5, CFR, Part 332, Subpart D, Section 332.406, Objections to eligibles, at: [https://www.ecfr.gov/cgi-bin/text-idx?SID=354313632e322f93ba7bc8e28a2cdb98&mc=true&node=pt5.1.332&rgn=div5#se5.1.332\\_1406](https://www.ecfr.gov/cgi-bin/text-idx?SID=354313632e322f93ba7bc8e28a2cdb98&mc=true&node=pt5.1.332&rgn=div5#se5.1.332_1406)).

### 6.332.2.8 (04-06-2021) **E-Verify/Personal Identification Verification (PIV)**

- (1) Employment Eligibility: Form I-9, Employment Eligibility Verification, must be used to document that new employees hired after November 6, 1986, may work in the U.S. (citizens and noncitizens). Not applicable for current IRS employees.
  - a. Employment eligibility is verified using the web-based system E-Verify at: <https://e-verify.uscis.gov/web/Unsupported.aspx>.
  - b. Original identity documents must be verified at orientation or within three days of the enter-on-duty date unless a waiver (e.g., COVID-19) is granted by the Department of Homeland Security or OPM.
  - c. The Form I-9, Employment Eligibility Verification, cannot be used as a pre-screening tool and cannot be used to selectively verify the employment eligibility of specific applicants.
  - d. All tentatively selected applicants must fully complete Section I of the Form I-9, Employment Eligibility Verification.
  - e. Business unit facilitators, managers or designees complete Section II of the Form I-9, Employment Eligibility Verification, by physically examining original evidence of identity listed on the form.
  - f. The completed Form I-9, Employment Eligibility Verification, must be included in the hiring system case file.

### 6.332.2.9 (04-06-2021) **Risk Level**

- (1) The servicing HCO, TA, EO/STARS office must use OPM's Guide to Processing Personnel Actions, at: <https://www.opm.gov/policy-data-oversight/data-analysis-documentation/personnel-documentation/#url=Processing-Personnel-Actions>, to enter the appropriate personnel action and identify the risk level of the position.
- (2) Each position is designated at the low, moderate or high-risk level depending on the position's potential to adversely impact the integrity or efficiency of the IRS (IRM 10.23.3, Personnel Security/Suitability for Employment and Personnel Security Operation, at: <http://irm.web.irs.gov/link.aspx?link=10.23.3>).

### 6.332.2.10 (04-06-2021) **Hiring Juveniles**

- (1) All juvenile applicants must meet the qualifications and eligibility requirements for the position for which they are being considered.
- (2) All juvenile applicants, to whom a tentative offer of employment is extended, will be subject to all prescreening requirements and a suitability determination by Personnel Security.