

# How to Qualify:

## Internal Revenue Agent

### Basic Requirements for Positions GS-5 and Above

For entry at the GS-5 level, you need a bachelor's degree or higher in accounting from an accredited college or university that included at least 30 semester hours in accounting. These 30 hours may include up to 6 semester hours in any combination of courses in business law, economics, statistical/quantitative methods, computerized accounting or financial systems, financial management, or finance.

You may also qualify at the GS-5 level if you meet one of the following requirements:

- A. Have at least 4 full years of progressive academic study (120 semester hours) at an accredited college or university that included at least 30 semester hours in accounting as outlined above;
- B. Have a Certificate as a Certified Public Accountant (CPA) obtained through written examination in a state, territory or the District of Columbia;
- C. Have a combination of education and experience that included at least 30 semester hours in accounting as outlined above.

### About Education Requirements

One full year of undergraduate academic study is defined as 30 semester hours and is equivalent to one year of full time experience. If your credits are in quarter hours, multiply the number of quarter hours you have earned by 2/3 to determine the number of equivalent semester hours.

Your accounting course work must have been such that it would serve as a prerequisite for more advanced study in the field of accounting. This means that the courses should be acceptable toward an accounting degree by a four-year college or university, and

must include upper level courses normally taken during the junior and senior years at a four year college or university. Your course work should reflect knowledge of principles, intermediate and advanced accounting, cost accounting and auditing.

### Additional Requirements for Grade GS-7

To qualify for a GS-7, you must meet the GS-5 qualifications and one of the following requirements:

- A. Superior Academic Achievement: A bachelor's degree with either a 3.0 ("B") GPA overall or 3.5 ("B+") on a 4.0 scale in all accounting courses. You can also qualify under this requirement if you ranked in the upper third of your graduating class. You may also qualify if you possess membership in a national scholastic college honorary society above the freshman level that meets the requirements of the Association of College Honor Societies.
- B. At least one year of graduate education in accounting, business, finance, law, economics, management, statistical/quantitative methods, or computer science.



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# How to Qualify at Higher Grades

- C. At least one year of experience equivalent to the GS-5 level that required knowledge of and skill in applying principles, concepts and methodology of professional accounting and related fields; and skill in communicating and dealing with others.
- D. At least one year of combined graduate education and experience as defined in paragraphs (B) and (C) above.

## **Additional Requirements for Grade GS-9**

To qualify at the grade GS-9 level, you must meet the basic requirements for grades GS-5 and above and have one of the following:

- A. Master's or equivalent degree or two academic years of graduate education in accounting or the fields of business, finance, law, economics, management, statistical/quantitative methods or computer science.
- B. At least one year of experience equivalent to the GS-7 level that required, knowledge of and skill in applying the principles, concepts, and methodology of professional accounting and related fields, skill in communicating and dealing effectively with others.
- C. At least one year of combined graduate education and experience as defined in paragraphs (A) and (B) above. Only graduate education in excess of the amount required for the GS-7 level may be combined with experience to qualify for GS-9

## **Quality of Experience**

While experience may be in a variety of types of professional, administrative, technical, investigative or other responsible work, it must demonstrate ALL of the following:

- A. Ability to recognize, identify, analyze and evaluate data.
- B. Ability to plan, organize, and prioritize work.
- C. Ability to communicate effectively orally and in writing.

General clerical experience is not qualifying.

### Complete Qualifications Information

This handout gives you a general knowledge of the qualifications needed to be considered for an Internal Revenue Agent (IRA) position. For complete information on the qualifications you need to become an Internal Revenue Agent, we encourage you to review the Individual Occupational Requirements for the IRA, GS-0512 series at the OPM (Office of Personnel Management) web site:

<http://www.opm.gov/qualifications/SEC-IV/B/GS0500/0512.HTM>

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U.S. Citizenship required.



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