



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

6.304.1

APRIL 28, 2023

EFFECTIVE DATE

(04-28-2023)

PURPOSE

- (1) This transmits revised IRM 6.304.1, Expert and Consultant Appointments.

MATERIAL CHANGES

- (1) IRM 6.304.1.1 added/updated management and program internal controls, per IRM 1.11.2.2.5, Address Management and Internal Controls.
- (2) IRM 6.304.1.2.1 added Note to clarify 5 U.S.C. 5533(d)(1).
- (3) IRM 6.304.1.2.1 added paragraph for minimum utilization of this type of appointment, based on Policy Statement 6-46.
- (4) IRM 6.304.1.3.2 added paragraph with additional requirement for Non-Conflict Certification Form 15207.
- (5) IRM 6.304.1.3.5 added content on E-Verify, used for identity verification and employment authorization, a requirement in the onboarding process.
- (6) IRM 6.304.1.3.6 added Form 14767, Consent to Disclose Tax Compliance Check, for clarity.
- (7) IRM 6.304.1.3.6 removed reference to obsolete OF-612, Optional Application for Federal Employment, and added resume.
- (8) IRM 6.304.1.3.6 removed reference to PAS and SES appointees and changed from Standard Form (SF) 278 to OGE Form 278, for clarity.
- (9) IRM 6.304.1.3.7 removed approval by Treasury to be in line with Treasury Policy Human Capital Issuance System (HCIS), Chapter 304, TN-16-003.
- (10) IRM 6.304.1.3.7 added expert and consultants who require National Security Clearance must follow IRM 10.9.1 for handling Classified National Security information.
- (11) IRM 6.304.1.4.1 revised fingerprint check process for appointees.
- (12) IRM 6.304.1.4.1 removed reference to obsolete Form 12339-A, Tax Check Waiver.
- (13) IRM 6.304.1.4.2 revised fingerprint check to include sponsorship; removed requirement to mail original Form 12333 to Personnel Security.
- (14) IRM 6.304.1.4.5 renamed to Designated Employment Office/Facilities Management and Security Services (FMSS) Enrollment Site-Fingerprinting Experts and Consultants; removed and revised responsibilities to include sponsorship in USAccess and fingerprinting.
- (15) Exhibit 6.304.1-2 replaced by Checklist for Consultant Appointments.
- (16) Exhibit 6.304.1-3 added Checklist for Expert Appointments.
- (17) Editorial changes and edits, organizational name changes, punctuation, grammar, links to forms and exhibits were made/added throughout this IRM, as appropriate.

EFFECT ON OTHER DOCUMENTS

This IRM supersedes IRM 6.304.1, Expert and Consultant Appointments, dated November 6, 2009.

AUDIENCE

All Business Units and functions

David M. Aten
Acting IRS Human Capital Officer

6.304.1

Expert and Consultant Appointments

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6.304.1.1
(04-28-2023)
Program Scope and Objectives

- (1) **Purpose:** This revised IRM provides current policy and procedural guidance for expert and consultant appointments and is part of the Servicewide effort to provide IRS Human Resources practitioners with the most current policies and procedures from the Human Capital Office.
- (2) **Audience:** These procedures apply to IRS offices and employees responsible for recruiting and selecting experts and consultants, and conducting their fingerprint and tax checks, such as:
 - a. IRS Chief Counsel, General Legal Services (GLS)
 - b. Independent Office of Appeals
 - c. Human Capital Office (HCO), Office of Human Resources Operations (OHRO), Talent Acquisition (TA), Program Execution Office (PEO)
 - d. HCO, OHRO, TA, Employment Operations (EO)
 - e. HCO, OHRO, TA, Personnel Security (PS)
 - f. Facilities Management and Security Services (FMSS)
 - g. For employees in bargaining units covered by negotiated agreements, appropriate negotiated agreement provisions relating to subjects in this Chapter should also be reviewed. For bargaining unit employees, should any of these instructions conflict with a provision of a negotiated agreement, the agreement will prevail.
- (3) **Policy Owner:** HCO
- (4) **Program Owner:** HCO, OHRO, TA, PEO
- (5) **Primary Stakeholders:** HCO, OHRO, TA, EO, and Independent Office of Appeals
- (6) **Program Goals:** To ensure all applicable statutory, regulatory and policy requirements are followed to employ experts and consultants, including experts for the Art Advisory Panel of the Commissioner.

6.304.1.1.1
(04-28-2023)
Background

- (1) The Department of Treasury has the authority to approve the appointment of Experts and Consultants without the prior approval of the Office of Personnel Management (OPM). Treasury delegated this authority to the bureaus. The authority for recruitment and selection is delegated to bureau heads, who are responsible for ensuring that hiring and employment decisions are made in accordance with applicable laws and regulations, OPM guidance and requirements, and Treasury policies. This authority is delegated to the IRS Human Capital Officer.
- (2) IRM 6.304.1 provides Servicewide policy, standards, requirements, and guidance relating to the administration of employing experts and consultants and processing guidance for the appointment of experts for the Art Advisory Panel of the Commissioner. This IRM must be read and interpreted in accordance with pertinent law, Governmentwide regulations, Treasury Human Resources Directives, and applicable case law. All previous official Servicewide policy, guidance, requirements, and authorities formerly contained in memoranda, guides, and other documents are incorporated into this IRM, if current and applicable.

6.304.1.1.2
(04-28-2023)
Authority

- (1) **Laws:** United States Code (USC), <https://uscode.house.gov/>

- a. Title 5, Government Organization and Employees, Part III, Employees, Subpart B, Chapter 31, Section 3109 - Employment of Experts and Consultants; temporary or intermittent: [https://uscode.house.gov/view.xhtml?req=\(title:5%20section:3109%20edition:prelim\)](https://uscode.house.gov/view.xhtml?req=(title:5%20section:3109%20edition:prelim))
 - b. Title 5, Government Organization and Employees, Part III, Employees, Subpart D, Chapter 55, Section 5533, Dual pay from more than one position; limitations; exceptions: [https://uscode.house.gov/view.xhtml?req=\(title:5%20section:5533%20edition:prelim\)](https://uscode.house.gov/view.xhtml?req=(title:5%20section:5533%20edition:prelim))
 - c. Title 18, Crimes and Criminal Procedure, Part 1, Chapter 11, Conflict of Interest, Section 207: [https://uscode.house.gov/view.xhtml?req=\(title:18%20section:207%20edition:prelim\)](https://uscode.house.gov/view.xhtml?req=(title:18%20section:207%20edition:prelim))
 - d. Title 18, Crimes and Criminal Procedure, Part I, Chapter 11, 208 - Acts Affecting a Personal Financial Interest at: [https://uscode.house.gov/view.xhtml?req=\(title:18%20section:208%20edition:prelim\)](https://uscode.house.gov/view.xhtml?req=(title:18%20section:208%20edition:prelim))
- (2) **Regulations:** Title 5, Code of Federal Regulations (CFR): <https://www.ecfr.gov/current/title-5>
- a. Part 304, Expert and Consultant Appointments: <https://www.ecfr.gov/current/title-5/chapter-I/subchapter-B/part-304?toc=15> CFR 304
 - b. Part 316, Temporary and Term Employment, Subpart D-Temporary Limited Employment: <https://www.ecfr.gov/current/title-5/chapter-I/subchapter-B/part-316?toc=15> CFR 316
- (3) **Other:**
- a. Treasury Policy Human Capital Issuance System (HCIS), Chapter 304, TN-16-003, Expert and Consultant Appointments: *Supporting Documents - All Documents* (treasury.gov)
 - b. IRM 1.2.1.7.6 IRS Policy Statement 6-46, Appointment of consultants and experts to be held to a minimum, at: <https://irm.web.irs.gov/Part1/Chapter2/Section1/IRM1.2.1.aspx#1.2.1.7.6>
 - c. IRM 10.23.2, Personnel Security, Contractor Investigations: <https://irm.web.irs.gov/Part10/Chapter23/Section2/IRM10.23.2.aspx>

6.304.1.1.3
(04-28-2023)
**Roles and
Responsibilities**

- (1) The IRS HCO is responsible for this IRM and overall Servicewide policy for ensuring expert and consultant appointments are made in accordance with applicable laws and regulations.
- (2) The HCO, OHRS, P&A, is responsible for monitoring and updating content in this IRM.
- (3) The HCO, OHRO, TA, is responsible for recruitment and hiring.
- (4) The Independent Office of Appeals, Director, Art Appraisal Services, is responsible for contacting the art expert and following guidelines in this IRM.
- (5) The Independent Office of Appeals, Director, Human Capital and Finance, is responsible to review and process appointee's paperwork, per guidelines in this IRM.

6.304.1.1.4
(04-28-2023)
**Program Management
and Review**

- (1) **Program Reviews:** Treasury Policy HCIS TN-16-003, Expert and Consultant Appointments, provides guidance on reviews, reports, certification, and checklists.

- a. Expert and Consultant appointments are subject to Treasury review and program evaluation reporting requirements, per HCIS TN-16-003, and are not subject to audit and accountability reviews.

- (2) **Program Reports:** Records must be maintained of each Expert and Consultant appointment that include the number of days they are employed, the total amount paid, a copy of signed checklists, and a copy of Standard Form (SF) 50. Submit any requested reports to Treasury. Refer to HCIS TN-16-003.

6.304.1.1.5
(04-28-2023)
Program Controls

- (1) An appointment under 5 USC 3109 - Employment of experts and consultants; temporary or intermittent may be made only for an expert or consultant as defined, below, and when authorized by an appropriation or other statute.
- (2) Treasury Policy HCIS TN-16-003, states the required program controls, including:
 - a. The IRS Human Capital Officer or designee must review any proposed appointment and sign the expert or consultant checklist prior to appointment. Refer to Exhibit 6.304.1-2 or Exhibit 6.304.1-3.
 - b. The IRS Office of Chief Counsel or designee must concur with proposed appointment and determine there is no conflict of interest.
- (3) There are various program controls throughout this IRM including, the onboarding procedures (tax check, fingerprint check, background investigation), a signed Memorandum of Understanding between PS and the Art Advisory Panel for investigative services, and others.

6.304.1.1.6
(04-28-2023)
Terms/Definitions

- (1) **Consultant** - A person who can provide valuable and pertinent advice generally drawn from a high degree of broad administrative, professional, or technical knowledge or experience. When an agency requires public advisory participation, a consultant also may be a person who is affected by a particular program and can provide useful views from personal experience.
- (2) **Consultant Position** - A consultant position is one that requires providing advice, views, opinions, alternatives, or recommendations on a temporary and/or intermittent basis on issues, problems, or questions presented by a federal official.
- (3) **Expert** - A person who is specially qualified by education and experience to perform difficult and challenging tasks in a particular field beyond the usual range of achievement of competent persons in that field. An expert is regarded by others as an authority or practitioner of unusual competence and skill in a professional, scientific, technical, or other activity.
- (4) **Expert Position** - An expert position is one that requires the services of a specialist with skills superior to those of others in the same profession, occupation, or activity to perform work on a temporary and/or intermittent basis assigned by a federal official.
- (5) **Intermittent employment** - Employment without a regularly scheduled tour of duty.
- (6) **Temporary employment** - Employment not to exceed 1 year. An expert or consultant serving under a temporary appointment may have a full-time, part-time, seasonal, or intermittent work schedule.

- (7) **Employment without compensation** - means unpaid service that is provided at the agency's request and is to perform duties that are unclassified. It is not volunteer service.

6.304.1.1.7
(04-28-2023)

Acronyms

- (1) The table lists commonly used acronyms used in this IRM.

Acronym	Full name
AAS	Art Appraisal Services
EO	Employment Operations
CNSI	Classified National Security Information
GS	General Schedule
HCIS	Human Capital Issuance System
OGE	Office of Government Ethics
OHRO	Office of Human Resources Operations
OHRS	Office of Human Resources Strategy
PEO	Program Execution Office
PIV	Personal Identification Verification
PS	Personnel Security
SES	Senior Executive Services
TA	Talent Acquisition
TN	Transmittal Number
USC	United States Code

6.304.1.2
(04-28-2023)

Establishment of Positions

- (1) Before an expert or consultant position is established, a determination must be made that:
- The position is necessary.
 - The work cannot effectively and more appropriately be performed by a current employee.
 - The position requires the services of an expert or consultant.
 - Consultants will be assigned to carry out advisory work, not to carry out operating functions.
 - The position has properly been designated as temporary or intermittent; and that work, which is temporary in nature is not classified as intermittent to permit employment beyond one year, or to permit payment for travel expenses which could not be made to temporary appointees; and
 - The proposed expert or consultant authority is not a substitute for other hiring authorities (for example, to permit the employment of individuals not available competitively or at salaries not otherwise permitted).
- (2) A full position description is not required, but a written statement should indicate the type of work is consistent with the services of an expert or consultant and includes the nature of the qualifications required.

- (3) The IRS will report the number of days worked and the total amount paid to each expert or consultant employed for compensation, annually. Any part of a day worked counts as one day.
- (4) Experts and consultants cannot be appointed to:
 - a. Senior Executive Service (SES) positions, or
 - b. Managerial or supervisory positions to make final decisions on substantive policies, or to otherwise function in the agency chain of command (e.g. to approve financial transactions, personnel actions, etc). An expert may act as team leader or director of the specific project for which they are hired.

6.304.1.2.1
(04-28-2023)

Nature of Appointments

- (1) Experts and consultants; temporary or intermittent positions, are excepted from competitive examination; 5 CFR 332 and the Classification Act of 1949 do not apply. It is Treasury's policy that expert and consultant appointments are only made to positions equivalent to GS-13 or above.
- (2) Policy Statement 6-46 indicates expert and consultant appointments are to be used sparingly, to a minimum, and only when objectives cannot be met by the permanent workforce or other type of temporary employment.
- (3) Appointments may be intermittent or temporary.. If intermittent, the appointment may be without time limit or for a specified time; if temporary, the appointment cannot exceed one year (unless reappointed).
- (4) An expert or consultant who works on a part-time or intermittent schedule may be reappointed to perform substantially the same duties with no limit on the number of reappointments, if the individual worked less than 1,040 hours (or 6 months) within the current service year. The service year is the calendar year that begins on the date of the individual's initial appointment in the agency.
- (5) An expert or consultant who works full-time may be reappointed to perform substantially the same duties only once, for a maximum of two years of employment (one year on the initial appointment not to exceed one year; and one additional year when reappointed, not to exceed one additional year). (5 CFR 316.401(c))
- (6) Unless authorized by an appropriation or other statute, pay may be set at the equivalent of the base pay rate for any grade and step between GS-13/1 and GS-15/10. Pay is based on the level and difficulty of work performed, the qualifications of the individual, pay rate for comparable work, and the availability of qualified candidates. Pay may be determined on an hourly or daily basis, but aggregate pay for any one day cannot exceed the daily rate of base pay for a GS-15/10, and aggregate pay for any biweekly period cannot exceed the biweekly rate of base pay for a GS-15/10.

Note: "Base pay rate" refers to the basic GS pay scale, per Treasury Policy Human Capital Issuance System (HCIS) TN-16-003.

- (7) An expert or consultant may be employed without compensation provided the individual submits a written waiver in advance. (5 CFR 304.102 (h))
- (8) An employee who undertakes service with two departments or agencies must inform each department or agency about the arrangements with the other.

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Each department or agency should estimate the amount of employee service for the period of employment. The sum of the two estimates must be in accordance with 5 CFR 304.105.

Note: If paid for service in more than one expert or consultant position, pay is not received from more than one position for the same hours of the same day. (5 U.S.C. 5533(d)(1))

- (9) Before recommending an expert or consultant appointment, ensure:
- The appointee has the high level of expertise required to serve either as an expert or consultant.
 - The pay rates proposed are appropriate and justifiable in terms of the duties to be performed and the qualifications of the appointee.
 - A tax check has been completed.
 - There are no other employment and/or financial interests of the expert or consultant that would constitute a conflict of interest in relationship to the duties to be performed; and
 - The proposed appointee did not receive preference based on any prior federal service.

6.304.1.2.2 (04-28-2023) Conflict of Interest

- Employees who separate from the IRS must refrain from making unfair use of their prior positions and affiliations.
- All new employees, including those selected from other agencies and those selected from outside the government, will receive a copy of Document 7106, Post-Government Employment Restrictions for Internal Revenue Service and Chief Counsel Employees, prior to or along with a final offer of employment in accordance with 18 USC 207, conflict of interest provisions.
- Appointing a relative may also pose a conflict of interest. The appointing official is required to sign Form 15207, Non-Conflict Certification, prior to appointment.

6.304.1.2.3 (04-28-2023) Criteria for Selection - Behavioral Science Consultant

- An Industrial Psychologist can be helpful in selecting and using Behavioral Science Consultants. They can recommend competent, well-respected consultants, whose expertise is particularly relevant to given organizational needs. They may also evaluate would-be consultants' proposals for relevance, feasibility, and technical quality; and explore the possibility of using resources within the IRS to meet organizational needs.
- The following is suggested criteria for selecting a Behavioral Science Consultant, a psychologist, or a consultant psychologist. These are only suggestions and should not be applied rigidly or without considering individual circumstances or consultant attributes. In general, a reputable consultant will:
 - Be certified in the state in which practicing.
 - Be affiliated with a reputable consulting firm, university, or research group.
 - Be highly regarded by former and/or present clients who are familiar with their work.
 - Have a graduate level education (typically a master or doctorate degree) in their field of expertise or competence.

- (3) Consultants who have proven themselves at other organizations can usually be expected to perform well for the IRS. However, in speaking with former clients of the consultant, care should be taken to determine what professional services were performed, when they were performed, and the actual involvement of the consultant in the company. Often "in-company" personnel researchers who have observed the consultant at work will provide the most accurate evaluation.

6.304.1.2.4
(04-28-2023)
**Tax and Fingerprint
Checks**

- (1) Tax checks and fingerprint checks must be completed on experts and consultants who are primarily selected for Treasury/IRS Advisory Committees. In some cases, a Personal Identification Verification (PIV) check and/or background investigation may be required. IRM 10.23.2, Contractor Investigations, provides guidance on background investigations, tax checks and fingerprinting.
 - a. The authorized IRS sponsoring official of the advisory committee will inform the selected advisory committee members of the purpose for requesting the information, as required by the Privacy Act. Prior to completing the tax check and fingerprinting, the IRS sponsoring official must ensure the applicant reads and signs Form 14767, Consent to Disclose Tax Compliance Check, and Form 12333, Consent for Fingerprint Check.

Note: See IRM 10.23.2.20, Advisory Committees, and IRM 10.23.2.20.2, Pre-Appointment Checks.

- b. The authorized IRS sponsoring official of the advisory committee forwards the fingerprint checks to PS based on the Memorandum of Understanding between Treasury/IRS Advisory Committee and PS for reimbursement of investigative services.
- c. Only authorized members of the advisory committee request and receive tax check results from the Disclosure Office or designated office.
- d. A PIV check is required for expert and consultant employment expected to last six months or longer.

6.304.1.2.5
(04-28-2023)
E-Verify

- (1) The Department of Homeland Security uses E-Verify for identity verification and employment authorization of potential employees.
- (2) E-Verify is required in the onboarding process. Form I-9, Employment Eligibility Verification, must be completed for expert and consultant appointments. Form I-9 is available online at: <https://www.uscis.gov/i-9>

6.304.1.2.6
(04-28-2023)
Required Documents

- (1) Request for Personnel Action (SF-52) must include:
 - a. The type of appointment requested (expert or consultant).
 - b. The time limit for the appointment (if temporary, may not exceed one year; if intermittent, may be without time limit or for a specified period).
 - c. The work schedule (full-time, part-time, intermittent, or seasonal).
 - d. The rate of pay and equivalency, such as, equivalent of GS-15/10.
 - e. If reappointment, indicate the number of days worked in past service year.
- (2) Consent for Fingerprint Check, Form 12333 - completed, signed, and dated by appointee.

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- (3) Consent to Disclose Tax Compliance Check, Form 14767 - completed, signed, and dated by appointee.
- (4) Expert or Consultant Checklist Exhibit 6.304.1-2 or Exhibit 6.304.1-3 - a statement from the appointing authority or designee certifying that:
 - a. The position is necessary and is consistent with the definition of an expert or consultant appointment as described in 5 CFR 304.
 - b. The proposed appointee is fully qualified to perform the required services.
 - c. The proposed pay rate is commensurate with the work to be performed and qualifications of the proposed appointee.
 - d. The rate of pay and equivalency are correct, between GS-13/1 and GS-15/10.
 - e. The financial disclosure report indicated no apparent conflict of interest between the duties to be performed and the financial interests and/or other employment of the appointee (or any potential conflict can be avoided, for example recusal or divestiture).
- (5) Statement of Duties - A written description of the duties to be performed in sufficient detail to show that the position requires the services of an expert or consultant.
- (6) Resume - The resume should be current (within one year) and include sufficient information to demonstrate that the individual is qualified to carry out the described duties. In addition, it should include the individual's current salary.
- (7) Confidential Financial Disclosure Report, Form 450, issued by the U.S. Office of Government Ethics (OGE). In cases where the proposed appointee is ultimately being considered for appointment to a position that requires the Executive Branch Personnel Public Financial Disclosure Report, OGE Form 278 is also acceptable.
- (8) Non-Conflict Certification, Form 15207 completed, signed, and dated by the appointing official.

6.304.1.2.7 (04-28-2023) Approvals

- (1) Treasury Policy HCIS -TN-16-003, states prior approval by Treasury is not required; however, the IRS HR officer or designee must review any proposed appointment and sign the Expert or Consultant Certification Checklist prior to appointment. (Exhibit 6.304.1-2 or Exhibit 6.304.1-3)
 - a. The IRS Human Capital Officer is the official delegated authority to certify IRS positions (except attorney positions).
 - b. The IRS Chief Counsel or designee must review and concur with all proposed expert and consultant appointments.
- (2) If an expert or consultant requires a National Security Clearance to perform their work, the investigation and favorable adjudication must be sponsored and completed by IRS PS prior to the expert or consultant beginning work in accordance with 32 CFR 117, National Industrial Security Program. Experts and consultants requiring National Security Clearances must follow IRM 10.9.1, Classified National Security Information (NSI), requirements for the protection and handling of NSI. Experts and consultants will not access NSI off the premises of IRS except in connection with authorized classified visits.

6.304.1.3

(04-28-2023)

**Appointment of Experts
for the Art Advisory
Panel of the
Commissioner**

- (1) The procedures for appointing experts for the Art Advisory Panel of the Commissioner are outlined in this section to ensure timely submission of approval requests; and to ensure adherence to regulations, policies, and procedures governing the appointment of experts and consultants.
- (2) The Art Advisory Panel of the Commissioner is an IRS Advisory Committee that reviews and evaluates appraisals submitted by taxpayers in support of the fair market value claimed on works of art for income, estate, and gift tax purposes.

Note: Members are appointed without compensation.

- (3) The Art Advisory Panel meets three to four times per year as follows:
 - a. Section 1, Painting and Sculpture – Spring (March/April) and Fall (September/October); and
 - b. Section 2, Decorative Arts and Antiques - Once or twice a year (May/June and/or November/December).

6.304.1.3.1

(04-28-2023)

**Director, Art Appraisal
Services, Appeals**

- (1) The Director of Art Appraisal Services (AAS), Appeals, makes the initial contact with art experts and:
 - a. Initiates the appointee's package ten to twelve weeks prior to the Art Advisory Panel meeting.
 - b. Ensures the appointee completed and signed all required forms described in (2) below.
 - c. Advises the appointee to bring a valid ID (state or federal government issued picture ID) to the Art Advisory Panel meeting; and
 - d. Advises if a credentialing station will be available at the meeting location for enrollment on the day of the meeting or advise the appointee to schedule an appointment at their nearest USAccess enrollment center.
- (2) The AAS Director forwards the following paperwork to the director of Human Capital and Finance, Appeals:
 - a. Form 12333, Consent for Fingerprint Check - completed, signed and dated by appointee.
 - b. Form 14767, Consent to Disclose Tax Compliance Check - completed, signed and dated by appointee.
 - c. Resume (current within 1 year).
 - d. Waiver of Claims – signed and dated by appointee. See Exhibit 6.304.1-1.
 - e. Description of duties for Art Advisory Panel (outlined in the Charter for the Art Advisory Panel); and
 - f. OGE Form 450, Confidential Financial Disclosure Report - completed, signed, and dated by the appointee; AAS director; and deputy Chief of Appeals.

6.304.1.3.2

(04-28-2023)

**Director, Human Capital
and Finance, Appeals**

- (1) The Director, Human Capital and Finance, Appeals must review and process the appointee's paperwork as follows:
 - a. Ensure all required documents are completed, signed, and dated; ensure the fingerprint and tax checks are initiated as indicated; and allow eight to ten weeks for the processing and approval of the appointment.

6.304 Expert and Consultant Appointments

- b. Provide the designated HCO, TA, EO, with a copy of the appointee's completed Form 12333, Consent for Fingerprint Check, for sponsorship prior to enrollment/fingerprinting.
 - c. Initiate a Request for Personnel Action (SF-52) and include appointee's SSN, name, birth date, effective date, approving official's signature; type of appointment (expert); time limit of appointment (intermittent without time limit); work schedule (intermittent); and rate of pay or equivalency (appointed without compensation).
 - d. Complete, sign, and date the Checklist for Appointment of Expert or Consultant (Exhibit 6.304.1-2 or Exhibit 6.304.1-3).
 - e. Complete waiver document, IRS Art Advisory Panel Exhibit 6.304.1-4, required if the new panel member has a conflict and after the Office of Chief Counsel, General Legal Services, has reviewed the facts and consulted with the Office of Government Ethics. For more information on waivers pursuant to 18 U.S.C. 208(b)(3), see 5 CFR 2640.302, 5 CFR 2640.303 and 5 CFR 2640.304.
 - f. Forward (after tax check is cleared) all above documents to the servicing HCO, TA, EO, six to eight weeks prior to the meeting.
- (2) Procedures require completed pre-appointment fingerprint screening and periodic tax checks. Only authorized individuals from Appeals may request tax checks and receive the results from the Disclosure Office. The authorized IRS sponsoring official responsible for the Art Advisory Committee initiates the pre-appointment fingerprint screen through PS. For more information, see IRM 10.23.2, Personnel Security, Contractor Investigations, Advisory Committees.
- a. The authorized individuals from Appeals who request tax checks and receive results are the Director, AAS; Director, Human Capital and Finance, Appeals; and Director, Case and Operations Support (C&OS), Appeals.
 - b. Committee sponsoring officials will inform advisory committee members of the purpose for requesting the pre-appointment information (tax check and fingerprint check), as required by the Privacy Act.
- (3) Based on a Memorandum of Understanding between PS and the Art Advisory Panel, PS will provide investigative services for screening Art Advisory Panel applicants for the FBI criminal history fingerprint check and the FBI subversive name check. PS will notify Appeals if the appointee is acceptable or needs further investigation. If acceptable, fingerprint results are received within five to seven days.

6.304.1.3.3 (04-28-2023) Servicing Employment Office

- (1) The servicing HCO, TA, EO for Appeals is responsible for the following:
- a. Ensuring the appointment meets the criteria as outlined in 5 CFR 304.102.
 - b. Reviewing the SF-52 for each appointee, ensuring the required information is included.
 - c. Reviewing and verifying that all required documents are completed, signed, and dated; and the tax check has been cleared. The package should include: the SF- 52; resume; Waiver of Claims; description of duties for the Art Advisory Panel; Office of Government Ethics, OGE Form 450; and Waiver IRS Art Advisory Panel; Non-Conflict Certification; and Checklist for Appointment of Expert or Consultant; and
 - d. Sending the original and two copies of each appointee's package along with Form 14767, Consent to Disclose Tax Compliance Check, and Form

12333, Consent for Fingerprint Check, (overnight delivery to the Program Execution Office six weeks prior to the Art Advisory Panel meeting) to:
Internal Revenue Service
HCO: TA: Program Execution Office
1111 Constitution Ave. NW
Washington, D.C. 20224

6.304.1.3.4
(04-28-2023)

**HCO, Talent Acquisition
(TA), Program Execution
Office**

- (1) The HCO, TA, PEO is responsible for:
 - a. Reviewing the package for completeness and accuracy.
 - b. Forwarding memorandum from the TA Director to the IRS Human Capital Officer for approval (see checklists, below), along with the original and one copy of the documents listed under IRM 6.304.1.3.6 (with the exception of Form 14767, Consent to Disclose Tax Compliance Check, and Form 12333, Consent for Fingerprint Check), for each appointee, three to four weeks prior to the Art Advisory Panel meeting.
 - c. Ensuring that the IRS Human Capital Officer reviews and concurs with all appointments and signs the Checklist for Expert Appointments.
 - d. Verifying that the IRS Chief Counsel or designee reviews and concurs with all proposed appointments and approval has been granted.
 - e. After approval, notify the servicing HCO, TA, EO and AAS Director; and
 - f. Retaining a copy of the IRS Human Capital Officer approval memorandum and one copy of the appointee's paperwork, Form 14767, and Form 12333, in the HCO, TA, PEO files.

6.304.1.3.5
(04-28-2023)

**Designated Employment
Office (EO)/Facilities
Management and
Security Services
(FMSS) Enrollment
Site-Fingerprinting**

- (1) The designated HCO, TA, EO is responsible for sponsoring and adjudicating experts and consultants in USAccess via HR Connect PDS (Personal Identity Verification Data Synchronization). An e-mail notification will be sent after the sponsorship is completed via USAccess to the expert/consultant to schedule the required appointment at a USAccess enrollment station.
- (2) The designated FMSS Enrollment site is responsible for the following:
 - a. Fingerprinting the appointee(s) on the day of the Art Advisory Panel meeting, if the FMSS enrollment site is located at the meeting site. Otherwise, the appointee will schedule an appointment at their nearest credentialing site.
 - b. Verifying the appointee's identification prior to taking fingerprints.

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Exhibit 6.304.1-1 (04-28-2023)**Waiver of Claims - Commissioner's Art Advisory Panel**

The following is a Waiver of Claims for the Art Advisory Panel:

Waiver of Claims - Commissioner's Art Advisory Panel

If requested, I will accept employment as an expert of the Commissioner's Art Advisory Panel and expect to serve without compensation. I agree in advance to waive any and all claims against the Government on account of such services.

Signature of Appointee

Print Name

Date

Exhibit 6.304.1-2 (04-28-2023)**Checklist for Consultant Appointments**

The following is a Checklist for Consultant Appointments:

✓	Checklist for Consultant Appointments
	The position is necessary and consistent with the definition and use of a consultant appointment as described in 5 CFR Part 304 and requires providing advice, views, opinions, alternatives, or recommendations on a temporary and/or intermittent basis on issues, problems, or questions presented by a federal official. (Attach brief description of duties and responsibilities, sufficient to show the kind of work to be performed, that it is consistent with the services of a consultant, and the nature of the qualifications required.)
	The appointee is fully qualified to perform the services described in the statement of duties. (Attach current resume)
	The pay rate is commensurate with work to be performed and appointee's qualifications. (Pay is between base pay of GS-13/1 and GS-15/10 without locality pay, unless the bureau has confirmed it has authority to pay at a higher level or if the appointee intends to waive compensation.)
	Review of the financial disclosure report indicates no apparent conflict of interest between the duties to be performed and the financial interests and/or other employment of the appointee (or any potential conflict can be avoided, for example through recusal or divestiture). (Attach documentation of clearance from ethics official based on review of OGE-450 or SF-278.)
	Request memorandum from the Hiring Manager that contains the following information: <ul style="list-style-type: none"> • Name, SSN, DOB, proposed effective date • Whether appointment is temporary or intermittent • The time limit for the appointment (if temporary, may not exceed one year; if intermittent, may be without time limit OR for a specified period) • The work schedule (full-time, part-time, intermittent, or seasonal) • The rate of pay, pay basis (e.g., hourly, daily), and equivalency (e.g., equivalent to GS-15/10), or without compensation • If reappointment, must also indicate the number of days worked in past service year (If appointment is without compensation, must also attach signed waiver of claims.)

Name/Signature of Appointing Authority (or designee)

Date

Exhibit 6.304.1-3 (04-28-2023)**Checklist for Expert Appointments**

The following is a Checklist for Expert Appointments

✓	Checklist for Expert Appointments
	The position is necessary and consistent with the definition and use of an expert appointment as described in 5 CFR Part 304 and requires the services of a specialist with skills superior to those of others in the same profession, occupation, or activity to perform work on a temporary and/or intermittent basis assigned by a federal official. (Attach brief description of duties and responsibilities, sufficient to show the kind of work to be performed, that it is consistent with the services of an expert and the nature of the qualifications required.)
	The appointee is fully qualified to perform the services described in the statement of duties. (Attach current resume)
	The pay rate is commensurate with work to be performed and appointee's qualifications. (Pay is between base pay of GS-13/1 and GS-15/10 without locality pay, unless the bureau has confirmed it has authority to pay at a higher level or if the appointee intends to waive compensation.)
	Review of the financial disclosure report indicates no apparent conflict of interest between the duties to be performed and the financial interests and/or other employment of the appointee (or any potential conflict can be avoided, for example through recusal or divestiture). (Attach documentation of clearance from ethics official based on review of OGE-450 or SF-278.)
	Request memorandum from the Hiring Manager that contains the following information: <ul style="list-style-type: none"> • Name, SSN, DOB, proposed effective date • Whether appointment is temporary or intermittent • The time limit for the appointment (if temporary, may not exceed one year; if intermittent, may be without time limit OR for a specified period) • The work schedule (full-time, part-time, intermittent, or seasonal) • The rate of pay, pay basis (e.g., hourly, daily), and equivalency (e.g., equivalent to GS-15/10), or without compensation • If reappointment, must also indicate the number of days worked in past service year (If appointment is without compensation, must also attach signed waiver of claims.)

Name/Signature of Appointing Authority (or designee)

Date

Exhibit 6.304.1-4 (04-28-2023)**18 USC 208(b)(3) - Waiver IRS Art Advisory Panel**

The following is The IRS Art Advisory Panel Waiver, per 18 USC 208 (b)(3):

The IRS Art Advisory Panel Waiver
As the appointing authority for members of the Internal Revenue Service's Art Advisory Committee I have determined that the need for the services of [Appointee] outweighs the potential conflict of interest created by the Appointee's financial interest in the field of art.
The Art Advisory Committee assists the IRS in making determinations of value for tax purposes of works of art. Given the highly specialized nature of this work, it is necessary to draw the membership of the committee from recognized authorities in the art world. The Appointee is such an authority. With this expertise comes a potential conflict of interest. The appointee is employed as a professional in the field of art, and the appointee or the appointee's employer may, from time to time, have artwork similar to that which is being evaluated. The valuation of this similar art might be affected by the valuation given to the art being reviewed by the committee.
This potential actual or apparent conflict of interest is not sufficient to outweigh the government's need for the appointee's services. Moreover, the structure of the advisory committee, consisting of twelve print publishers, distributors, retailers and curators, and its operation as a committee significantly reduce the risk to the Government which any potential conflict poses.
Date: _____

Signature of Appeals Appointing Authority
Print Name: _____
Position Title: _____

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Definitions are from 5 CFR 304.102.....3

