

If prospective IRS employees are required to disclose their prior Forms 1040, those prospective employees were not U.S. Individuals i.e. federal citizens or resident aliens, in many cases:

https://www.irs.gov/irm/part6/irm_06-300-001.html#d0e55

6.300.1.5 (11-06-2009)

Declaration of Filing Income Tax Returns

The IRS mission is the enforcement of Federal tax laws; Prospective and current employees are required to fully comply with all Federal, State, and other local tax laws

Prospective employees (permanent, temporary, and term) who fail to abide by Federal, State, and local tax laws may be subject to non-selection. To determine whether applicants are compliant with applicable laws concerning Federal tax filing and paying, all applicants will be asked to complete Form 13362, Consent To Disclosure of Return Information (Form 13362), prior to entry on duty. Servicing HCO, ETS, EOs are responsible for establishing procedures for processing Form 13362. Pre-employment inquiries (including Form 13362) are filed in the recruitment file, not in the Official Personnel Folder (OPF).

www.opm.gov/feddata/recguide2008.pdf