IRM PROCEDURAL UPDATE

DATE: 08/16/2016

NUMBER: sbse-01-0816-1298

SUBJECT: Business Priorities to Include FTD Alerts

AFFECTED IRM(s)/SUBSECTION(s): 1.4.50.5.2.1

CHANGE(s):

IRM 1.4.50.5.2.1 added FTD Alerts to the list of current priorities for case reviews.

1. Choose a sufficient number of cases for review to ensure a thorough evaluation of each employee's performance. Reviews should be tailored to individual needs. Scheduling of the analysis may be announced or unannounced at the option of local management.

   NOTE: See IRM 1.4.50.5.2.2, *Requirements for Annual Performance Case Reviews,* for minimum review requirements.

2. Ensure case selection contains a mix of cases representative of the revenue officers assigned inventory. At a minimum, fifty percent of cases selected for review will be consistent with current priorities in the business plan. In addition to pyramiders, consider in-business trust fund, CSED/ASED, large dollar, cases with FPLP indicators, FTD Alerts and no activity cases. Emphasize cases in these categories on which there have been ten or more touches and cases that have been assigned for more than 120 calendar days. When reviewing BMF cases, the appropriateness of Letter 903 actions and timeliness of TFRP activity should be considered. See IRM 5.7.2.1, *Overview of the Letter 903 Process*.
3. Work submitted for approval or closure also provides an opportunity to evaluate individual performance as well as the overall quality of your group's product. When reviewing cases submitted for approval or closure, look for performance that reflects an employee's adherence to IRM standards as well as other established policies and procedures. See IRM 1.4.50.5.2.5, *Work Submitted for Approval/Closure.*

   CAUTION: Confine your written review to work performed during the employees current rating period.

4. Use the Embedded Quality Review System (EQRS) for individual case reviews. The review items on the EQRS Individual Feedback Report correspond with the performance standards of a revenue officer's critical job elements. In general, deficiencies relating to a critical job element should be noted as an area of special concern if found in 25 percent or more of the

cases reviewed. There may be instances where a single deficiency (e.g., expired statute) is critical. The attribute narrative should summarize the revenue officer’s performance for each individual case reviewed.

5. You must also summarize the employee's overall performance on all cases reviewed, including the results of time utilization reviews, field/office visitations, etc., as part of your mid-year and/or annual performance assessment. Narrative feedback should address positive as well as negative aspects of an employee's performance. See Exhibit 1.4.50-6 *Collection Group Managers’ EQRS Review Documents, Form 6850, and Narrative, General Guide.*
6. As part of the case review, prepare the EQRS Individual Feedback Report in duplicate and include all applicable case data. Both you and the revenue officer must sign it. Give the original Individual Feedback Report to the revenue officer for action on case recommendations. Retain the duplicate in the employee's performance file (EPF) for follow-up. Discuss all recommended actions entered on the Individual Feedback Report with the revenue officer to ensure that there is a complete understanding regarding your observations and direction.
7. If you have directed specific case actions, a follow-up review should be scheduled 60-90 days after the initial review to ensure your instructions are being followed and the case is moving toward resolution. Follow-up review will generally be limited to the cases in which a follow-up review has been scheduled unless you need to see other cases to document a performance trend. Using EQRS, prepare a narrative conveying the results of the follow-up review.
8. Written performance feedback (Individual Feedback Report, 6067, memorandum, etc.) must be provided to the employee within 15 work days. The 15 day time frame starts from the time the supervisor becomes aware of, or should have been aware of, the event addressed in the recordation/feedback item.
9. Use the ICS History pick list to note "Case Reviewed" and the date of the review in the case history. Although you may suggest or request specific actions in the case history, you should avoid making numerous case decisions for the revenue officer. Documentation of an evaluative nature should not be entered in the case history.

   NOTE: A systemically generated history entry will appear in ICS based on the date shown the "Shared with Employee Date" section of the EQ review. The EQ system provides weekly (not daily) inputs to ICS, thus there may be a delay in the appearance of this history entry.

10. As part of any case review, determine if the assigned grade level is still accurate. See IRM 1.4.50.10.1, *Case Grade.*
11. During case reviews ensure that TP rights have been observed, particularly with respect to direct contact provisions. See IRM 5.1.23.3.2.3, *Written Communication to a Taxpayer’s Representative* and IRM 5.1.23.5, *By-Passing a Taxpayer’s Representative*.
12. Resources:

- Embedded Quality: http://mysbse.web.irs.gov/mgrsact/eq/collection/default.aspx
- CJE Resource Center: http://hco.web.irs.gov/apps/cje/index.htm
- IRM 5.7.2.1, *Overview of the Letter 903 Process*
- IRM 5.13.1, *Embedded Quality Administrative Guidelines*
- IRM 6.430.2.4.9, *Rating CJEs*