



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

5.13.1

OCTOBER 6, 2022

## EFFECTIVE DATE

(10-06-2022)

## PURPOSE

- (1) This transmits revised IRM 5.13.1, Collection Quality Measurement, Embedded Quality Collection Field Organizations Administrative Guidelines.

## MATERIAL CHANGES

- (1) IRM 5.13.1.1.3 is revised to update Collections Quality role in consistency reviews conducted by the Field Organization.
- (2) IRM 5.13.1.1.4 and IRM 5.13.1.6 are revised to include timeliness as a part of the Field Quality Manager's reviews.
- (3) IRM 5.13.1.1.6 is updated to include acronyms now a part of the Exhibits.
- (4) IRM 5.13.1.2 is revised to define header and attribute Operational Definitions.
- (5) IRM 5.13.1.4 is revised to include procedures for IRM updates.
- (6) IRM 5.13.1.9 is revised to include Field Quality Manager timeframes.
- (7) IRM 5.13.1.9.1 is revised to update the procedures of the Field Collection sample and unreviewable cases.
- (8) IRM 5.13.1.9.2 is revised to update the procedures of the Field OIC sample.
- (9) IRM 5.13.1.9.4 is revised to update the procedures for unreviewable Field Insolvency sample cases.
- (10) IRM 5.13.1.9.5 is revised to update procedures for case transmittals.
- (11) Exhibit 5.13.1-1 added to show Field EQRS Headers and their operational definitions.
- (12) Exhibit 5.13.1-2 added to show Field NQRS Headers and their operational definitions.
- (13) Exhibit 5.13.1-3 added to show Field EQRS Attributes and their operational definitions.
- (14) Exhibit 5.13.1-4 added to show Field NQRS Attributes and their operational definitions.
- (15) Editorial changes have been made throughout

## EFFECT ON OTHER DOCUMENTS

This IRM revises IRM 5.13.1 dated February 18, 2020.

**AUDIENCE**

SB/SE Collection personnel and Field Embedded Quality Review System (EQRS) and National Quality Review System (NQRS) users

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5.13.1

Embedded Quality Collection Field Organizations Administrative Guidelines

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5.13.1.1  
(10-04-2018)

### **Embedded Quality (EQ), Collection Field Organization Program Scope and Objectives**

- (1) **Overview.** Embedded Quality is the system used by Field Collection, Specialty Collection - Insolvency and Specialty Collection - Offers in Compromise for their Embedded Quality Review Program.
- (2) **Purpose.** This section provides procedures for Collection's field organizations' Embedded Quality program level reviews as well as front-line manager evaluative employee reviews of:
  - Field Collection (FC)
  - Advisory
  - Property Appraisal and Liquidation Specialist (PALS)
  - Field Offer in Compromise (OIC)
  - Field Insolvency

This chapter also outlines the respective roles of each segment of the above Collection field organizations as it relates to the administration of the Embedded Quality Review System (EQRS) and the National Quality Review System (NQRS). It also contains the sampling procedures to be used in preparing and providing closed FC, Advisory, OIC and Insolvency cases for Field Quality's review on NQRS.

- (3) **Audience.** The audience is Revenue Officer Reviewers in Field Quality and managers in Collection's field organizations.
- (4) **Policy Owner.** The Director, Quality and Technical Support, is responsible for the policies related to the Embedded Quality Review Program used in Collection's field programs.
- (5) **Program Owner.** The Program owner is Quality and Technical Support, Collection Quality, Field Quality, an organization within the SB/SE Division.
- (6) **Primary Stakeholders.** The primary stakeholders are Quality and Technical Support, Collection Quality, Field Quality and Collection's field programs.
- (7) **Program Goals.** The program goals of Embedded Quality are to provide a practical and accurate method of assessing organizational performance in support of the Balanced Measures objectives as well as assessing and documenting individual employee performance.

5.13.1.1.1  
(10-04-2018)  
**Background**

- (1) Embedded Quality was developed as a practical method of supporting Balanced Measures objectives. Organizational performance is evaluated by Field Quality using attributes that identify actions that move cases towards closure through appropriate and timely case activity. The attributes provide a link between individual performance and organizational goals and are used by both managers and Field Quality reviewers to assess significant case actions.

5.13.1.1.2  
(10-04-2018)  
**Authority**

- (1) The requirement for an organizational measure of quality for the IRS was established under Title 26 CFR 801, Balanced System for Measuring Organizational and Employee Performance Within the Internal Revenue Service, as part of the Restructuring and Reform Act of 1998 (RRA 98).
- (2) Title 26 CFR 801.6(b) states that quality measures focus on whether IRS personnel:

- Devoted an appropriate amount of time to a matter,
- Properly analyzed the facts of the situation,
- Complied with statutory, regulatory and IRS procedures,
- Took timely actions, and
- Provided adequate notification and made required contacts with taxpayers.

- (3) Specific measurement criteria, referred to as attributes, are contained in the Embedded Quality Job Aid for each Collection field program, and are used to evaluate the quality of case work.
- (4) The use of the Embedded Quality System in Collection's field programs was established via a Letter of Understanding between the National Treasury Employees Union, management representatives of the SB/SE Division, and the Human Capital Office, Division of Workplace Relations dated January 17, 2007 and has subsequently been incorporated into Article 12 of the National Agreement.

#### 5.13.1.1.3 (10-06-2022)

#### **Roles and Responsibilities**

- (1) Headquarters Collection provides corporate wide guidance, coordination, and support on all aspects of the collection process.
- (2) Quality and Technical Support (QTS) provides unbiased administration of the Embedded Quality program, including the Embedded Quality Review System and the National Quality Review System for both Campus and Field Collection functions with an enterprise objective to measure performance. By design, it is independent from other Collection functions to ensure impartiality and maintain data integrity. QTS regularly interacts with the Collection Field function headquarters' business owners and operations to work quality issues including:
  - Providing oversight and coordination of the Collection Embedded Quality (EQ) Programs.
  - Monitoring EQ program adherence including proper coding of reviews and all aspects of the sampling process.
  - Sponsoring discussions to identify trends and issuing guidance and direction to correct defects in casework.
  - Maintaining the EQ system.
  - Updating EQ tools including job aids, system fields, and attribute definitions.
  - Establishing procedures and providing support for attribute coding for Campus Collection and Field Quality reviews.
- (3) The Collection Quality Program Manager is primarily responsible for:
  - a. Coordination with Technology Solutions and Information Technology to maintain the current EQ systems, as well as to identify, develop, and deliver future enhancements,
  - b. Maintenance of EQ Job Aids and technical reference materials to ensure they accurately reflect current law, policy, and procedure,
  - c. Coordination with other SB/SE quality program managers to issue consistent guidance and development of training material,
  - d. Coordination with Technology Solutions to establish guidelines for accessing and monitoring the system to ensure that appropriate access privileges and security levels are maintained,
  - e. Providing EQ data and analysis to identify factors influencing EQ scores,
  - f. Providing improvement recommendations to the collection field programs,

- g. Providing EQ data and/or analysis to other internal and/or external stakeholders on a recurring and ad hoc basis,
  - h. Developing the annual Field Quality sampling plans for each collection field program,
  - i. Establishing baselines used to measure, monitor, and improve manager and reviewer accuracy and consistency to ensure the accuracy and consistency of EQ data,
  - j. Development of EQ training, briefings and outreach materials and deliver training classes, briefings and presentations in coordination with Leadership, Education and Delivery Services Division and other stakeholders,
  - k. Providing EQ user support for the collection field programs and other stakeholders,
  - l. Maintenance of the collection field programs portion of the EQ website,
  - m. Coordinating the issues resolution process with Area coordinators and other stakeholders and maintaining the Issues Log on the EQ website, and
  - n. Establishing and maintaining the consistency review process.
- (4) The Field Quality Review Group Manager is primarily responsible for:
- a. Providing input during the attribute development process,
  - b. Adhering to the annual Field Quality sample plan,
  - c. Ensuring that a system is followed for selecting a representative number of cases from each Specialized Product Review Group (SPRG) where appropriate,
  - d. Ensuring that Field Quality reviewers understand and adhere to EQ and Field Quality program changes,
  - e. Coordinating with Headquarters Collection on the development of attributes and requirements for specialty reviews,
  - f. Providing a quarterly report of all specialty reviews completed with an accounting of time and resources expended,
  - g. Monitoring volumes of cases provided for Field Quality review and identifying shortages,
  - h. Contacting the responsible function to determine the reason for any shortages and assisting in resolution,
  - i. Providing a regular systemic approach to measurement and monitoring of review consistency,
  - j. Ensuring the accuracy of all information input on NQRS reviews and correcting header information as necessary,
  - k. Utilizing the EQ Issues Log to submit all concerns regarding attribute interpretation, and
  - l. Securing approval/concurrence from Collection Policy and the Collection Quality Program Office via the Issues Log prior to implementing any changes in attribute interpretation.
- (5) Field Quality reviewers are primarily responsible for:
- a. Reviewing cases using the appropriate EQ Job Aid,
  - b. Reviewing cases using the appropriate IRM revision,
  - c. Correct usage of reason codes,
  - d. Clear narrative comments with IRM references as appropriate,
  - e. Timely and accurate input of header and review data, and
  - f. Elevation of potential conflicts in the IRM and the Job Aid to their manager.

- (6) Collection Quality Senior Program Analysts are primarily responsible for:
- a. Coordinating with Technology Solutions and Information Technology to maintain the current EQ systems, as well as to identify, develop, and deliver future enhancements,
  - b. Maintaining EQ technical reference materials and ensuring they accurately reflect current law, policy, and procedure,
  - c. Providing analysis to identify factors influencing EQ scores,
  - d. Providing improvement recommendations to the collection field operations,
  - e. Providing EQ data and/or analysis to other internal and/or external stake holders on a recurring and ad hoc basis,
  - f. Developing annual Field Quality NQRS sampling plans for each collection field program,
  - g. Establishing baselines to use to measure, monitor, and improve reviewer accuracy and consistency,
  - h. Developing and delivering EQ training materials and classes in coordination with Leadership, Education and Delivery Services Division and other stakeholders, and
  - i. Maintaining the collection field programs portion of the EQ website and EQ Issues Log.
- (7) Collection Policy is primarily responsible for:
- a. Monitoring EQ Job Aids and training materials for consistency with the IRM and other guidelines,
  - b. Resolving inconsistencies in IRM interpretation, and
  - c. Responding to policy issues raised by field and Collection Quality staff.
- (8) The Collection field organizations Area Offices are primarily responsible for:
- a. Assuring that NQRS data are used as measures of organizational quality and not to evaluate individual employees,
  - b. Analyzing NQRS results, determining the factors that influence them, and providing a consistent means of addressing quality improvement goals (e.g., periodic training on problem areas or renewed emphasis on the use of correct procedural guidelines),
  - c. Ensuring that territory managers correctly use the consistency review process outlined in IRM 5.13.1.5.3, and required in IRM 1.4.50, Collection Group Manager, Territory Manager and Area Director Operational Aid, IRM 1.4.51, Resource Guide for Managers, Insolvency, IRM 1.4.52, Offer in Compromise Manager's Resource Guide - Field Program, IRM 1.4.53, Advisory and Property Appraisal and Liquidation Specialist Group Manager Operational Aid, and
  - d. Encouraging territory managers to perform "mirror" reviews of cases which group managers (GM) have reviewed to assess the accuracy of the GM's EQ attribute ratings and effectiveness of the feedback given to employees as described in IRM 1.4.50.13.5.2, Commonly Selected Review Components.
- (9) Field Collection, Advisory, Insolvency, and Offer-in-Compromise territory managers are primarily responsible for ensuring EQ consistency reviews are conducted at least annually. The primary purpose of these reviews is to promote consistent application of the EQ attributes. Collection Field Quality will

lend assistance when available for coding disagreements during the EQ consistency review meeting(s). To aid in the consistency review process, territory managers will:

- a. Provide group managers with a sanitized case for review. Each manager will then independently rate the revenue officer performance for each of the applicable EQ attributes and enter the ratings in the EQ training database or the Survey Manager website.
- b. Compile the ratings and meet with the group managers to discuss any areas of inconsistency in the attribute ratings. See:
  - IRM 1.4.50, Collection Group Manager, Territory Manager and Area Director Operational Aid
  - IRM 1.4.51, Resource Guide for Managers, Insolvency
  - IRM 1.4.52, Offer in Compromise Manager's Resource Guide - Field Program
  - IRM 1.4.53, Advisory and Property Appraisal and Liquidation Specialist Group Manager Operational Aid

(10) Operations Support, Technology Solutions will provide core information technology management and support services to the Collection Quality program, including:

- a. Ensuring compliance with Federal Information Security Management Act (FISMA),
- b. Managing unified work requests (UWR),
- c. Leading the development of enhanced data and computer security process and controls,
- d. Data call coordination,
- e. Knowledge Incident/Problem Service Asset Management (KISAM) coordination,
- f. Information technology administrative duties, to include processing BEARS requests,
- g. EQ Systems matrix management, and
- h. End user support including training materials and SB/SE Requests for Organizational Changes (S-ROC) activities to maintain the EQRS and NQRS programs.

5.13.1.1.4  
(10-06-2022)  
**Program Reports and Effectiveness**

- (1) Program Reports.
  - a. Information from completed Field Quality reviews will be compiled electronically and available on the NQRS "Reports" tab. This will comprise the official record of Field Quality's NQRS results.
  - b. The design and format of NQRS reports will be determined by the Collection Quality Program Manager. Levels of access to NQRS reports and data will be defined by headquarters based on established guidelines.
  - c. Managers can request access to NQRS reports through a BEARS request..
- (2) Program Effectiveness. To ensure the accuracy and timeliness of Field Quality's reviews, and to ensure the reviewer's accuracy, consistency and timeliness, the Field Quality manager conducts periodic consistency reviews, time utilization reviews, and DCI reviews. The Collection Quality Program Manager conducts operational reviews of Field Quality's program. In addition,

Senior Program Analysts conduct accuracy reviews of reviewers work to ensure accuracy and Collection Policy performs program reviews of the Collection Quality program.

5.13.1.1.5  
(10-06-2022)

**Program Controls**

- (1) EQ is comprised of two distinct systems (EQRS and NQRS). EQRS is used by FC, Advisory, PALS, OIC and Insolvency managers to evaluate and document employee performance. NQRS is used by Field Quality reviewers to document case reviews conducted to assess the organizational performance.
- (2) Access to the EQRS and NQRS systems are controlled following standard access guidelines through BEARS..
- (3) Access to EQRS and NQRS data and reports is controlled based on the user's assigned permission level, assigned function and assigned organization. System coordinators are responsible for assigning users to the appropriate permission level based on the user's role in the organization. Users are only given privileges that are required for the user to perform their job. Users do not have access to security and other functions/features that require elevated privileges.
- (4) The EQ system checks information inputs for accuracy and completeness. The application enforces input controls to ensure data accuracy and drop downs lists are used as much as possible to restrict users from typing invalid information. The system displays an error message if invalid data is input into the system. The application prompts and restricts the user if the input is required in a field before proceeding.
- (5) Security controls are tested annually during the Federal Information Security Management Act (FISMA) Annual Security Controls Assessment (ASCA).
- (6) EQRS and NQRS users are required to follow the system procedures and guidance contained in the Embedded Quality User Guide, available on the Embedded Quality Knowledge Base located in the Embedded Quality Field System Information knowledge book at: <https://portal.ds.irsnet.gov/sites/vl115/pages/default.aspx>
- (7) Managers are required to follow program management procedures and controls addressed in:
  - IRM 1.4.50, Collection Group Manager, Territory Manager and Area Director Operational Aid
  - IRM 1.4.51, Resource Guide for Managers, Insolvency
  - IRM 1.4.52, Offer in Compromise Manager's Resource Guide - Field Program
  - IRM 1.4.53,

5.13.1.1.6  
(10-04-2018)

**Acronyms**

- (1) This table lists commonly used acronyms and their definitions:

Acronym	Definition
AC	Action Code
AdProt	Adequate Protection
AIS	Automated Insolvency System

<b>Acronym</b>	<b>Definition</b>
AOIC	Automated Offer in Compromise
APP	Application
ASED	Assessment Statute Expiration Date
ATAT	Abusive Tax Avoidance Transaction(s)
BEARS	Business Entitlement Access Request System
BMF	Business Master File
BOD	Business Operating Division
CAF	Centralized Authorization File
CCL	Conditional Commitment Letter
CCP	Centralized Case Processing
CERT	Certificate
CIO	Centralized Insolvency Operation
CIS	Collection Information Statement
CJE	Critical Job Elements
CLA	Case Level Activities
COIC	Centralized Offer in Compromise
CP	Computer Paragraph
CSED	Collection Statute Expiration Date
DCI	Data Collection Instrument
EIN	Employer Identification Number
EQ	Embedded Quality
EQRS	Embedded Quality Review System
ETA	Estate Tax Attorney
FC	Field Collection
GM	Group Manager
ICS	Integrated Collection System
IRM	Internal Revenue Manual
MOIC	Monitoring Offer in Compromise
NFTL	Notice of Federal Tax Lien

Acronym	Definition
NQRS	National Quality Review System
OI	Other Investigation
OIC	Offer in Compromise
PALS	Property Appraisal and Liquidation Specialist
POC	Proof of Claim
QTS	Quality and Technical Support
RO	Revenue Officer
SB/SE	Small Business/Self Employed
SPRG	Specialized Product Review Group
TE	Tax Examiner
TFRP	Trust Fund Recovery Penalty

5.13.1.1.7  
(02-18-2020)

**Related Resources**

(1) Additional information and guidance on completing Embedded Quality reviews can be found in the following documents:

- Document 12359, Embedded Quality Job Aid Field Collection
- Document 12360, Embedded Quality Job Aid Offer in Compromise
- Document 12656, Embedded Quality Job Aid Specialty Collection -Insolvency
- Document 12739, Embedded Quality Job Aid Advisory Lien Core
- Document 12741, Embedded Quality Job Aid Advisory Estates
- Document 12744, Embedded Quality Job Aid Property Appraisal and Liquidation Specialist
- Document 12746, Embedded Quality Job Aid Advisory Litigation
- Document 13136, Embedded Quality Job Aid Advisory Tax Examiner Job Aid
- Document 13346, Embedded Quality Job Aid Advisory Restitution Based Assessments

5.13.1.2  
(10-06-2022)

**Embedded Quality Review Process**

(1) The Quality Review process provides a method to monitor, measure, and improve the quality of work. Quality Review data is used to provide quality statistics for the Service's Business Results portion of the Balanced Measures, and/or to identify trends, problem areas, training needs, and opportunities for process improvement.

(2) The Embedded Quality (EQ) effort is a way of doing business that builds commitment and capability among all individuals to continually improve customer service, employee satisfaction, and business results. The EQ effort is based on three components:

- Improving the way quality is measured, calculated, and reported

- Creating accountability by connecting employee reviews to quality measurements in a way that enables managers and employees to act on the results
- Improving the design and deployment of the quality resources dedicated to review, analysis, and improvement

The Embedded Quality System calculates measurement using the percent of applicable coded attributes that are correct based on the number of opportunities within each of five "Measurement Categories." The Measurement Categories are defined as follows:

- **Customer Accuracy:** measures whether the customer was provided a complete and correct tax resolution without negative impact.
- **Regulatory Accuracy:** measures the adherence to statutory/regulatory process requirements.
- **Procedural Accuracy:** measures adherence to non-statutory/non-regulatory internal process requirements.
- **Professionalism:** addresses quality measurements that promote a positive image of the Service by using effective communication techniques.
- **Timeliness:** measures the resolution of issues in the most efficient manner.

- (3) There are two types of definitions for header and attribute fields - the operational definition and the job aid definition. The operational definition is the general definition and cannot be changed. The job aid definition is specific to the Specialized Product Review Groups (SPRG). The header and attribute operational definitions are shown in Exhibits 5.13.1-1 through 5.13.1-4. The specific job aid definition is located in the appropriate SPRG Quality Job Aid.
- (4) The Collection field organization's Embedded Quality reviews are divided into three Functions: Collection, Advisory, and Insolvency. The reviews are further divided into Specialized Product Review Groups (SPRG), which identifies the program area in which reviews are conducted. There are 16 SPRGs used in Collection field operation reviews

<b>Function:</b>	<b>SPRG:</b>	<b>Reviewed by Field Quality:</b>
Collection	Field Collection	Yes
Collection	Offer in Compromise (OIC)	Yes
Advisory	Claim/Summons	No
Advisory	Estates	No
Advisory	Foreclosure	No
Advisory	General Advisory	No
Advisory	Independent Administrative Reviewer (IAR)	No

Function:	SPRG:	Reviewed by Field Quality:
Advisory	Liens	Yes
Advisory	Litigation	No
Advisory	Seizure	No
Advisory	TFRP CMP Tax Examiner	No
Advisory	Tax Examiner	No
Advisory	Restitution Based Assessments	No
Insolvency	Chapter 7 Asset	Yes
Insolvency	Chapter 7 No Asset	Yes
Insolvency	Chapter 11 & 12	Yes
Insolvency	Chapter 13	Yes

- (5) The Insolvency Chapter 11 & 12 SPRG is shown as Chapter 9/11/12/15 on EQRS. In addition to the review of Chapter 9, 11, 12, and 15 cases, the SPRG includes Receiverships and Assignment on EQRS. To conduct a review of a Receivership or Assignment, select either “Receiverships” or “Assignment (ABC)” as the case type on the EQRS Case Information screen.
- (6) EQ is comprised of two distinct systems (EQRS and NQRS). EQRS is used by FC, Advisory, PALS, OIC and Insolvency managers to complete all case reviews for revenue officers, advisors, bankruptcy specialists, PALS, tax examiners, and OIC specialists. The system provides a structured context for evaluating employee performance and creating related documentation. NQRS is used by Field Quality reviewers to review a sample of closed Collection field program cases to provide an independent organizational performance assessment from which management may draw inferences regarding overall case quality for a given operational segment.
- (7) Under EQ, Collection managers use many of the same quality attributes for employee case reviews that the Field Quality staff uses to assess organizational quality. It is important that all users apply the review guidelines as consistently as possible. Additional guidance for using EQ attributes is contained in Job Aids for each Collection program. Copies can be accessed electronically on your specific programs Collection Quality Knowledge Book: <https://portal.ds.irsnet.gov/sites/vl115/pages/default.aspx>
- (8) The IRS adopted the Taxpayer Bill of Rights (TBOR) in June 2014. Employees are responsible for being familiar with and acting in accord with taxpayer rights. Field Quality’s reviews on NQRS include attributes to assess whether the employee appropriately provided and protected the taxpayer’s rights, to include the rights contained in the TBOR. For more information on TBOR, see IRC 7803(a)(3) and the TBOR website at: <https://irssource.web.irs.gov/SitePages/TaxpayerBillOfRights.aspx>

5.13.1.3  
(10-04-2018)  
**Embedded Quality -  
Managerial Review  
Process**

- (1) The EQ managerial review process using EQRS to assess employee performance creates accountability by connecting employee reviews to the balanced measures. Managers use the system to document and track employee performance and training needs. Managers document employee performance and provide the employee feedback using the Employee Feedback Report on EQRS. Data from the managerial reviews is entered into the EQRS, which maps to the employee's Critical Job Elements and Aspects.
- (2) The objective of managerial reviews, which are prepared on EQRS, is to measure and document employee performance. Managerial review data can also be used to:
  - Track employee performance and provide input into employee appraisals,
  - Identify training needs for individual employees and for groups of employees, and
  - Assist in workload planning.

**Note:** Managerial reviews are performed independently from Field Quality reviews. Field Quality review results are never used for evaluation of individual employees.

5.13.1.4  
(10-06-2022)  
**Embedded Quality -  
Field Quality Review  
Process**

- (1) Field Quality's reviews on NQRS are designed to monitor crucial aspects of organizational performance. The quality of completed Collection case work is an important business result contributing to a balanced system of measures. Closed Collection case files are reviewed to measure organizational performance in the five EQ measurement categories.
- (2) The national quality reviews are completed by Field Quality reviewers utilizing NQRS. The review data is compiled using a Data Collection Instrument (DCI). The data from the national quality reviews is entered into NQRS, then rolled up to provide the business results for the Balanced Measures.
- (3) The objective of Field Quality reviews is to create quality review data used by management to provide a basis for measuring and improving program effectiveness by identifying:
  - Defects resulting from employee or systemic action(s) or inaction(s),
  - Reason(s) for defect occurrence,
  - Drivers of Customer Accuracy,
  - Defect trends, and
  - Recommendations for corrective action.

Quality review also provides:

- A way to ensure a corrective action or quality improvement initiative was effective,
- A vehicle for input to balanced measures, and
- Assistance to management in efforts to improve quality.

**Note:** Managerial review data may also be used by management for some or all of the purposes listed above.

- (4) Field Quality's reviews on NQRS are not a substitute for first-line managerial review responsibilities. They are a tool for executive and senior managers to use in determining strengths and weaknesses in the quality of work performed in Collection operations.
- (5) Quality defects related to IRM or procedural changes will be charged ten business days after the SERP posting date of the IRM update/change. During the ten business day grace period, national analysts will code "Y" if either the former or new procedure is followed. Informational feedback from national reviews will be shared with functional areas prior to the tenth day.

**Note:** Procedural changes include interim guidance memoranda (IGM) or IRM procedural updates (IPU).

- (6) Field Quality's NQRS review results at the National and Area levels are statistically valid, reliable and precise measurements of the overall quality of casework completed by FC. Territory level FC results are statistically valid and reliable, although less precise. Statistical precision at the Territory level varies based on the number of closed cases, attribute applicability and pass rates. Field Quality's OIC, Advisory and Insolvency NQRS review results are statistically valid, reliable and precise at the National level. OIC, Advisory and Insolvency results stratified to any lower organizational segment are not precise measurements of the quality of case work at those levels. Management should view such stratifications as indicators and rely on them only to the extent that they are confirmed by other reliable management measures of quality. Area, Territory, and Headquarters management should use quality review findings to help identify problems that require organizational changes in such areas as procedures, organization, and training.

#### 5.13.1.5 (10-04-2018)

#### **Scope of Field Quality NQRS Reviews**

- (1) Field Quality reviews are performed on most types of cases closed by Field Collection (FC), Offer in Compromise (OIC), and Field Insolvency as well as certain types of work performed by the Advisory function.
- (2) Case types include:
  - Balance due,
  - Delinquent return,
  - Combination (balance due and delinquent return),
  - FTD alerts,
  - Cases closed to Insolvency from Field Collection,
  - Other Investigations (OI),
  - Offer-in-Compromise (OIC) cases,
  - Chapter 7, 11, 12, and 13 Bankruptcy cases worked in Insolvency, and
  - Notice of Federal Tax Lien discharge, subordination, and withdrawal requests worked in Advisory.
- (3) In addition to the mandatory review items, additional operational review items may be added at the request of national, area, or territory managers to measure adherence to new procedures or other areas of concern. Findings in connection with operational, optional, ad hoc, and supplemental reviews will not be reflected in regular NQRS reports, but will be transmitted to the requesting organization in a manner defined at the time of the request.
- (4) Requests for additional discretionary items must be made in writing through the Collection Quality Program Manager, who will consult with Field Quality

review group management to determine how the requested item(s) might be added consistent with IRM 1.5.2, Uses of Section 1204 Statistics, and review staffing constraints.

5.13.1.6  
(10-06-2022)  
**Field Quality Case  
Reviews**

- (1) As the designated measure of Collection field organization's quality, Field Quality's case reviews on NQRS are an integral component of the service-wide Balanced Measures effort. This is the highest priority for all Field Quality staff members.
- (2) Field Quality managers should make every effort to ensure that reviews are performed timely and accurately and that review standards are applied consistently. Managers will conduct time utilization reviews, DCI reviews, and consistency reviews at least quarterly to promote timeliness and accuracy. Results of these reviews should be maintained and periodically evaluated. If problems with certain review items persist, they should be reported to the Collection Quality Senior Program Analyst for an analysis and discussion of potential issues raised. If the cause is determined to be a lack of clarity in the required review procedures, the Collection Quality Senior Program Analyst will work with Field Quality management to explain or revise the procedure. No changes to review procedures should be made without concurrence by the Collection Quality Senior Program Analyst. The Collection Quality Senior Program Analyst will provide updated review procedures to NQRS and EQRS users.
- (3) Field Quality review data should be entered to the NQRS system as the review is being completed to promote reliability. Published standards must be followed by reviewers so quality review customers will know how closed cases are evaluated. If a potential problem with an EQ attribute is identified, it should be submitted to the Collection Quality Senior Program Analyst via the EQ Issues Log. This will ensure that all EQ users have access to the information.

5.13.1.7  
(10-04-2018)  
**Reporting Field Quality  
Review Results**

- (1) Information from completed Field Quality reviews will be compiled electronically and available on the NQRS "Reports" tab. This will comprise the official record of Field Quality's NQRS results.
- (2) The design and format of NQRS reports will be determined by the Collection Quality Program Manager. Levels of access to NQRS reports and data will be defined by headquarters based on established guidelines.

5.13.1.8  
(10-04-2018)  
**Field Quality Audit Trail**

- (1) Field Quality will maintain an inventory control system. This will facilitate an orderly flow of case files and supporting documents between Collection Case Processing (CCP), OIC groups, the Field Quality review group, the Field Quality reviewer, and the National Records Center (NRC).
- (2) After review, each paper case subjected to review will be annotated or stamped **QR** (Quality Reviewed) at the upper right hand corner of the case. Following the annotation or stamp the reviewer will enter the date of review. Closed Integrated Collection System (ICS) and Automated Insolvency System (AIS) cases will contain an electronic notation that the case was accessed by Field Quality for NQRS review.

- (3) All closed paper Field Collection case files and associated ICS paper files that have been reviewed will be returned with a transmittal slip to the NRC for appropriate disposition.
- (4) All closed OIC paper case files with the disposition type of **Accepted (01)** that have been reviewed will be forwarded to the Memphis MOIC site with a transmittal slip for appropriate disposition.
- (5) All closed OIC paper case files with the disposition types of "Rejected (05)", "Withdrawal (06)", and "Return (10)", that have been reviewed will be returned to the originating field OIC with a transmittal slip for appropriate disposition.

**Caution:** Closed paper case files should remain intact after they leave the revenue officer's possession. Dismantling, purging, or discarding documents from closed cases could negatively affect an individual employee's case if legal actions are brought against them.

5.13.1.9  
(10-06-2022)  
**Field Quality Case  
Sampling**

- (1) For the Field Quality review to provide statistically reliable measurements, case samples must be consistently provided to the Field Quality review group on a regular schedule. The sample completion timeframes will be determined by the Field Quality Manager. The Field Collection and OIC sample lists are generated weekly and monthly for the Advisory and Insolvency functions. The number of cases selected will be determined annually by the Collection Quality Program Manager in consultation with Operation Support, Business Development, Research.

5.13.1.9.1  
(02-18-2020)  
**Field Collection Case  
Selection**

- (1) Collection Quality staff will pull Field Collection closed cases virtually on a weekly basis off of ICS. Randomly selected closed cases will be placed on a sample template. A hybrid sample of virtual and closed case files received in Philadelphia Centralized Case Processing (CCP) may be utilized at Collection Quality's prerogative and agreement with Field Collection in the future.
- (2) The Collection Quality analyst will provide the Field Collection sample template with the selected ICS cases to the Field Quality manager on a weekly basis.
- (3) The randomly selected closed FC cases may be selected from any of the disposition types below. No specific number of cases is required from any category:
  - a. Full Pay (status 12),
  - b. Adjustment - Form 3870 (status 12 or 53),
  - c. Installment Agreement - Form 433D or Form 2159 (status 60),
  - d. Currently Not Collectible -Form 53,
  - e. Federal Tax Deposit Alerts,
  - f. Delinquent Return cases, and
  - g. Field cases closed to Insolvency or OIC.
- (4) Field Quality reviewers should not review cases that are considered "non-reviewable" for national quality review purposes. These are:
  - a. Cases with no case history or the history reflects no case actions,
  - b. A balance due case that is in status 26 or assigned to FC,
  - c. Cases in which the revenue officer took no action to resolve the case (for example, a case closed as CNC based on a prior CNC),

- d. The later of the date of approval or last history entry is six months or more from the review date, or
- e. There is a related case and there is not sufficient information to complete the review.

**Note:** If a “non-reviewable” case as listed above is selected within the sample, the Field Quality Manager or Senior Analyst may approve a replacement case for review if available.

5.13.1.9.2  
(10-06-2022)  
**OIC Case Selection**

- (1) The OIC samples are based on a random selection of closed cases on AOIC Business Objects weekly.
- (2) Do not choose cases that are considered **non-reviewable** for national quality review purposes. These are:
  - Any case resolved by Appeals,
  - Cases closed over ninety days prior,
  - Open Cases,
  - Offers returned to taxpayers prior to assignment to an offer specialist,
  - Offers terminated due to taxpayer demise, or
  - Offer modification.
- (3) The OIC sample lists will be prepared weekly and forwarded to the NQRS Field Quality manager by secure e-mail.
- (4) There will be separate OIC sample lists for both Campuses (Brookhaven and Memphis) and the two OIC Field Territories.

5.13.1.9.3  
(10-04-2018)  
**Advisory Case Selection**

- (1) ICS generates a sample listing at the end of each reporting month. Any deviation from the established selection process must be approved by the Collection Quality Program Manager in advance.

5.13.1.9.4  
(10-06-2022)  
**Insolvency Case Selection**

- (1) The Automated Insolvency System (AIS) database on Business Objects is used to generate a random sampling of Insolvency casework for Field Quality review.
- (2) At the beginning of each month, the Collection Quality Senior Program Analyst will generate a list of completed Field Insolvency cases for each of the four Field Insolvency Specialized Product Review Groups (SPRG).
- (3) Using a random number generator, the Collection Quality Senior Program Analyst will randomly select the cases to be reviewed and alternative cases from the population. The cases selected will be sufficient to meet the current sampling plan.
- (4) Certain cases are considered “non-reviewable” for national quality review purposes and should not be reviewed. These include:
  - Subsidiary and/or related cases of consolidated filings,
  - Cases closed without Field Insolvency action, or
  - Open cases assigned to Field Insolvency.

**Note:** If such a case is selected as part of the monthly sample, substitute with an alternative case from the list.

5.13.1.9.5  
(10-06-2022)  
**Case Transmittals**

- (1) Cases selected for review should be transmitted to their respective Field Quality review group, except for Insolvency and Advisory cases which are reviewed online.

**Note:** Closed case files should remain intact after they leave the employee's possession. Dismantling, purging, or discarding documents from a case file could negatively affect an employee's case if legal actions are brought against them.

- (2) CCP will prepare and ship the hard copy cases for the FC sample if there is a hybrid sample as described in IRM 5.13.1.9.1. See IRM 5.4.13.9.5, Case Processing, General CCP Procedures, National Quality Review System (NQRS).
- (3) OIC groups will forward all closed cases on the sampling list to the appropriate Field Quality review group. Prepare a separate Form 3210, (Document Transmittal) to attach to the closed cases for each sampling list. Include the full paper case file, a copy of the case history, back-up documents, and the original OIC administrative file. See IRM 5.8, Offer in Compromise, for a description of required documentation on accepted OICs.

5.13.1.10  
(02-18-2020)  
**Embedded Quality Review System**

- (1) Embedded Quality Review System (EQRS) is the primary tool for documenting and providing employees feedback on case reviews. EQRS is used to review individual cases, but can also be used to review employee activity across multiple cases (i.e. time utilization, office/field observation, initial contact, etc.) by using the Targeted Review option.
- (2) Follow the attribute rating guidance in the EQ Job Aid for the particular Collection program area reviewed. The EQRS case reviews should serve to:
- a. Assess the employee's effectiveness in meeting the expectations established in their Critical Job Elements,
  - b. Determine the employee's efficiency in carrying out the laws, procedures and policies of the Service,
  - c. Identify and address exemplary performance and performance problems,
  - d. Evaluate the employee's ability to properly plan and schedule field, office, and telework activity,
  - e. Ensure the employee is taking timely and appropriate actions to bring the case to a prompt and proper resolution,
  - f. Provide the employee with timely, consistent and accurate feedback on their performance, and
  - g. Ensure the taxpayer's rights have been observed, to include the rights delineated in the Taxpayer Bill of Rights (TBOR):
    - The right to be informed
    - The right to quality service
    - The right to pay no more than the correct amount of tax
    - The right to challenge the position of the Internal Revenue Service and be heard,
    - The right to appeal a decision of the Internal Revenue Service in an independent forum,
    - The right to finality

- The right to privacy
- The right to confidentiality
- The right to retain representation, and
- The right to a fair and just tax system

**Note:** For additional information about TBOR, please see the TBOR Frequently Asked Questions page at: <https://irssource.web.irs.gov/Lists/General%20News/DispItemForm.aspx?ID=126>.

- (3) The EQRS Individual Feedback Report provides a record of rating and the case summary and narrative comment entries may serve as a basis for the employee performance reviews. Providing positive and constructive feedback to the employee is essential to maintaining and improving the performance of each employee. The attributes linked to the employees' Critical Job Elements (CJE) and are written to a "meets" standard of a CJE aspect. When an attribute is rated, a pop-up screen provides a narrative comment screen used to provide the employee feedback addressing the noteworthy actions rated in the attribute and supporting the attribute rating. Managers must also provide a summary of the employee's performance in the "Case Summary" section of the Employee Feedback Report.
- (4) For additional information on the case review process and providing employee feedback, please see:
- IRM 1.4.50, Collection Group Manager, Territory Manager and Area Director Operational Aid.
  - IRM 1.4.51, Resource Guide for Managers, Insolvency.
  - IRM 1.4.52, Offer in Compromise Manager's Resource Guide - Field Program.
  - IRM 1.4.53, Advisory and Property Appraisal and Liquidation Specialist Group Manager Operational Aid.
  - Document 12359, Embedded Quality Job Aid Field Collection
  - Document 12360, Embedded Quality Job Aid Offer in Compromise
  - Document 12656, Embedded Quality Job Aid Specialty Collection -Insolvency
  - Document 12739, Embedded Quality Job Aid Advisory Lien Core
  - Document 12741, Embedded Quality Job Aid Advisory Estates
  - Document 12744, Embedded Quality Job Aid Property Appraisal and Liquidation Specialist
  - Document 12746, Embedded Quality Job Aid Advisory Litigation
  - Document 13136, Embedded Quality Job Aid Advisory Tax Examiner Job Aid
  - Document 13346, Embedded Quality Job Aid Advisory Restitution Based Assessments
  - Collection Embedded Quality Knowledge Base website: <https://portal.ds.irsnet.gov/sites/vl115/pages/default.aspx>
  - Taxpayer Bill of Rights website: <https://irssource.web.irs.gov/SitePages/TaxpayerBillOfRights.aspx>

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**Exhibit 5.13.1-1 (10-06-2022)**  
**Field EQRS Headers**

The table below includes all Field EQRS header fields. Header Fields specific to various programs can be found in the specified program's Quality Job Aid. The header numbers may not all appear in numeric order due to group.

***EQRS Headers***

<b>Header Number</b>	<b>Header Name</b>	<b>Header Description</b>
H001	Reviewer Type	Use this field to identify the position of the person who performed the review.
H002	Reviewer Name	Use this field to identify the person performing the review.
H003	Review Category	Use this field to identify if the review is evaluative, non-evaluative, evaluative targeted, or non-evaluative targeted.
H004	Review Type	Use this field to identify the specific type of review being conducted,
H005	Employee Name	Use this field to identify the name of employee whose work is being reviewed.
H006	SPRG	Use this field to identify the basic type of work/function being reviewed.
H007	Review Date	Use this field to identify the date of the review.
H008	1st Follow Up Date	Use this field to identify the initial case review follow up date.
H009	Shared with Employee Date	Use this field to identify the date the review was shared with the employee.
H010	Rebuttal Attached?	Use this field to identify a rebuttal is attached.
H144	Review Information	Use this field to identify the specific business plan priority included with the review (IBTF, ASSED/CSED, No Activity, etc.).
H011	Risk Code	Use this field to identify the risk code listed on Entity/ICS.
H012	Taxpayer Name	Use this field to identify the name of the Taxpayer.
H013	TIN	Use this field to identify the SSN, EIN, or ITIN of the case being reviewed.
H014	Inventory Type Code	Use this field to further identify the type of case for the ICS case selection process.
H015	Case Grade	Use this field to identify the numerical grade of the case at the time of the review.
H016	Employee Grade	Use this field to identify the grade of the employee.

## Exhibit 5.13.1-1 (Cont. 1) (10-06-2022)

## Field EQRS Headers

Header Number	Header Name	Header Description
H017	Case Type	Use this field to identify the case type being reviewed.
H018	Case Sub Code	Use this field to identify the case sub code.
H019	ICS Case Type	Use this field to identify the case type on ICS (i.e., Bal Due, Del Ret, Combo)
H020	Balance Due	Use this field to identify the Balance Due on the account.
H021	Case Age	Use this field to identify if the case contained a overage indicator.
H022	Touch - Total Case	Use this field to identify the total number of time charges on the case.
H023	Touch - Current RO	Identifies the total number of case touches by current RO.
H024	Last Touch Date	Use this field to identify the date that was last charged on the case.
H025	RO Last Touch Date	Use this field to identify the date that was last charged on the case by the current RO.
H026	RO Hours - Current RO	Use this field to identify the number of hours the current Revenue Officer has charged to the case.
H027	Tax Period	Use this field to identify the primary tax period of the case being reviewed.
H028	Source Code	Use this field to identify the two digit source code of the key return.
H029	Project Code	Use this field to identify the project code.
H030	Activity Code	Use this field to identify the correct activity code of the key return.
H031	Return Schedule (C,E,F)	Use this field to identify the primary schedule to be examined. If more than one, select the most significant.
H032	Total Case Time	Use this field to identify the time (hours) charged to the entire case to date.
H033	Resolution Type	Use this field to identify how the case was resolved.
H034	Closing Date	Use this field to identify the date the taxpayer's inquiry or case was resolved.
H035	Earliest CSED Date	Use this field to identify the earliest Collection Statute Expiration Date (CSED).
H036	ASED Date	Use this field to identify the Assessment Statute Expiration Date (ASED).

**Exhibit 5.13.1-1 (Cont. 2) (10-06-2022)**  
**Field EQRS Headers**

<b>Header Number</b>	<b>Header Name</b>	<b>Header Description</b>
H037	Large Dollar Indicator	Use this field to identify if case meets the large dollar criteria.
H038	LFI	Use this field to identify if the Lien Filing Indicator is present on the case file.
H039	BOD	Use this field to identify the BOD division code.
H040	Mgr Inspection Approval Date	Use this field to identify the date the examiner received managerial approval to conduct the inspection.
H041	Docket/Case No.	Use this field to identify the Insolvency case being reviewed on AIS (docket format should be no more than 15 characters [numbers, letters]).
H042	Method of Closure	Use this field to identify the method of closure from AIS Entity Screen.
H109	Field Area Office	Use this field to identify the Field Area office associated with the case.
H114	ID Theft	Use this field to indicate if the case involved Identity Theft issues.
H115	Lien Cert Prep Date	Use this field to identify the date any type of lien certificate is prepared for review and approval.
H116	Lien Cert Issuance Date	Use this field to identify the date any type of lien certificate is mailed to a recorder, taxpayer, or 3rd party (escrow).
H118	Examiner Role	Use this field to determine ET examiner role.
H119	Compliance Review Type	Use this field to identify the type of compliance review.
H120	Registration Status	Use this field to identify the final outcome of the compliance review.
H132	Action Code	Use this field to identify the case type being reviewed.
H135	Offer Number	Use this field to identify the Offer Number of the case being reviewed.
H136	Exam Status Code	Use this field to identify the status code.
H137	ERCS Review Type	Use this field to identify the ERCS review type.
H138	Reviewer Case Time	Use this field to identify the reviewer's case time.
H043	IRS Received Date	Use this field to identify the date the offer was received by the service.
H044	Offer Waiver Date	Use this field to identify the date the waiver was signed.

## Exhibit 5.13.1-1 (Cont. 3) (10-06-2022)

## Field EQRS Headers

Header Number	Header Name	Header Description
H045	Site/Area Received Date	Use this field to identify the date a taxpayers inquiry/case was received by a specific group in a site.
H046	Collection Assigned Date	Use this field to identify the date the case was assigned to the field function.
H047	Open on ICS Date	Use this field to identify the date the NFOI was opened on ICS.
H048	Employee Assignment Date	Use this field to identify when case assigned to employee.
H049	1st Attempted Contact Date	Use this field to identify the date CFf employee attempted first contact with the taxpayer or POA.
H050	1st Attempted Contact Method	Use this field to identify the type of contact attempted.
H051	1st Action Date	Use this field to identify the date of the first action on the case by the examiner.
H052	1st Contact Date	Use this field to identify the date the employee first contacted the taxpayer or POA.
H053	1st Contact Method	Use this field to identify the type of contact made.
H054	1st CIS Secured Date	Use this field to identify the date the first completed CIS was secured.
H055	Final CIS Completed Date	Use this field to identify the date the completed CIS used to close the case was secured.
H056	TFRP Determination Date	Use this field to identify the date the TFRP determination was made.
H057	Referral Basis	Use this field to determine type of referral to counsel.
H058	Referral Date	Use this field to load referral load date from AIS referral data.
H059	Date L-4067,4068 Issued	Use this field to identify the date that L-4067,4068 issued by employee per AID documentation.
H060	Petition Date	Use this field to identify the petition date from the main AIS screen.
H061	POC Prep Date	Use this field to identify when the Proof of Claim was prepared.
H062	341 Determination Date	Use this field to identify when the employee determines whether it is necessary to attend 341.
H063	341 Date	Use this field to identify the 341 date from the main AIS screen.

# Embedded Quality Collection Field Organizations Administrative Guidelines 5.13.1

## Exhibit 5.13.1-1 (Cont. 4) (10-06-2022) Field EQRS Headers

Header Number	Header Name	Header Description
H064	Open on AIS Date	Use this field to identify when the case was added to AIS.
H065	Use Cash Coll/AdProt Notice Se	Use this field to identify the date that the use of cash collateral or adequate protection letter (or form letter 2173) was issued.
H066	CIO Transfer Date	Use this field to identify when the field employee transferred the case to CIO.
H067	Req Re-Distribution Date	Use this field to identify the date that this 984 ltr or other request was sent to trustee concerning distribution of estate.
H068	Conversion Date	Use this field to identify when the case converted from another chapter to chapter of case being reviewed.
H069	In-Business Entity	Use this field to identify cases with in business BMF filing requirements.
H070	Pyramiding Liabilities	Use this field to determine if the taxpayer continued to pyramid for the first full period after employee contact.
H071	Closure Due Date	Use this field to identify NFOI closure due date.
H072	Lien Refile Date	Use this field to identify earliest lien refile date.
H073	Non-judicial/judicial Sale Dat	Use this field to identify non-judicial/judicial safe date.
H074	Last Date to Redeem Date	Use this field to identify 120 days from sale date. Judicial and non-judicial.
H075	Custody Transfer Date	Use this field to identify date assets were transferred from RO to PALS.
H076	Sale Date	Use this field to identify the date of the sale.
H077	Delinquency Status Date	Use this field to identify the date the account was assigned to status 03 (CP 518 date).
H078	1st Return Received Date	Use this field to identify the date the earliest return was received on the account.
H079	Assessment Date -1st Del Pd.	Use this field to identify the date of the earliest period assessed on the account.
H080	IA Indicator Input	Use this field to indicate if the employee initiated request for input of pending IA action code (TC 971 AC 043).
H081	IA Indicator Reversed	Use this field to indicate if the employee requested reversal of pending IA action code, if applicable. (TC 971 AC 063 or TC 972 AC 043).

**Exhibit 5.13.1-1 (Cont. 5) (10-06-2022)**  
**Field EQRS Headers**

<b>Header Number</b>	<b>Header Name</b>	<b>Header Description</b>
H082	Date Forwarded to IAR	Use this field to identify the date the offer was forwarded to the Independent Reviewer.
H083	Date Returned from IAR	Use this field to identify the date the offer was received from the Independent Reviewer.
H084	Phase I Time	Use this field to identify the time (hours) charged prior to the first appointment.
H085	1st Appointment Date	Use this field to identify the date the first appointment was held.
H086	Business Toured	Use this field to identify if the place of business was toured.
H087	Phase II Time	Use this field to identify the time (hours) charged beginning with the first appointment date through the last fact finding activity.
H088	EG Phase II Time	Use this field to identify the time (hours) charged beginning with the first conference/substantive work date through the date closing status was determined.
H089	EG Phase III Time	Use this field to identify the time (hours) charged beginning after the closing status was determined through the date the case is closed from the group.
H090	Examination Start Date	Use this field to identify the start date of the time period being reviewed by the field examiner.
H091	Examination End Date	Use this field to identify the end date of the time period being reviewed by the field examiner.
H092	1st Report Date	Use this field to identify the date the first report was issued.
H093	Phase III Time	Use this field to identify the time (hours) charged beginning after the last fact finding activity through the time the closing status was determined.
H094	Closing Stat. Determination Dt	Use this field to identify the date the closing status was determined.
H095	Closed to GM Date	Use this field to identify the date the case was closed to the group manager.
H096	Phase IV Time	Use this field to identify the time (hours) charged beginning after the closing status was determined through the date the case is closed from the group.
H097	Initial Review Completed Date	Use this field to identify the date when the employee completed the initial case analysis.

**Exhibit 5.13.1-1 (Cont. 6) (10-06-2022)  
Field EQRS Headers**

<b>Header Number</b>	<b>Header Name</b>	<b>Header Description</b>
H098	Bar Date	Use this field to identify the date for the last day that a government proof of claim may be filed.
H099	Plan Filed Date	Use this field to identify when a chapter 11, 12 or 13 plan has been filed with the court.
H100	Confirmed Date	Use this field to identify when a chapter 11,12 or 13 plan has been confirmed by the court.
H101	Court Dismissal Date	Use this field to identify when a case was dismissed by the bankruptcy court.
H102	Begin Close Date	Use this field to identify when the caseworker began to close case from history screen.
H103	Closing Notice Date	Use this field to identify when the notice of dismissal or discharge was given to Insolvency; date should coincide with ENS date in detail if available.
H104	Discharge Date	Use this field to identify when the case was discharge by the court.
H105	Lien Release Req Date	Use this field to identify when the employee requested that the NFTL be release.
H110	Denial Date	Use this field to identify the date the denial letter was issued.
H111	CCL Issue Date	Use this field to identify the date the CCL was issued.
H112	POA indicator*	Use this field to indicate the presence of Power of Attorney data for case.
H113	Lien Determination Date*	Use this field to identify the date the Lien Determination was made.
H117	Response to Contact?	Use this field record the taxpayer response to the contact.
H121	Initial App Upload to IMS Date	Use this field to record the date CSTO uploaded the initial application to IMS.
H122	Case Assigned to Mgr Date	Use this field to record the date the initial F 637 applica- tion was assigned to the manager on ERCS.
H123	Letter 3681 Date	Use this field to record the date Letter 3681, 637 Notifi- cation Letter, was issued.
H124	Compliance Review Start Date	Use this field to record the date the compliance review started by the examiner.

## Exhibit 5.13.1-1 (Cont. 7) (10-06-2022)

## Field EQRS Headers

Header Number	Header Name	Header Description
H125	Date Form 13499-C Uploaded to IMS	Use this field to record the date Form 13499-C, Current 637 Recommendation, was uploaded into the IMS case file.
H126	Compliance Review End Date	Use this field to record the date the initial F 637 application was closed to the manager.
H127	Date Manager Concurrence	Use this field to record the date the manager concurred with the examiner compliance review determination.
H128	Letter 3689 Date	Use this field to record the date Letter 3689, Letter of Registration, was issued.
H129	Letter 3696 Date	Use this field to record the date Letter 3696, Results of Compliance Review, was issued.
H130	F8300 Closing Letter Date	Use this field to record the date F8300 closing letter was issued.
H131	T31 Closing Letter Date	Use this field to record the date the T31 closing letter was issued.
H133	F5344 generated by IMS?	Use this field to determine if Form 5344 was generated by IMS
H134	F3198 generated by IMS?	Use this field to determine if Form 3198 was generated by IMS.
H139	Sent to Counsel/CCP Date	Use this field to identify the date the case was sent to Counsel/CCP.
H140	Returned from Counsel/CCP Date	Use this field to identify the date the case was returned from Counsel/CCP.
H141	Sent to Group for Correction Date	Use this field to identify the date the case was sent to the group for correction.
H142	Returned from Group Date	Use this field to identify the date the case was returned from the group for correction.
H143	Transferred to Notice Clerk Date	Use this field to identify the date the case was transferred to the notice clerk.
H106	Local Use	Use this field to identify that a case is for local review purposes only.
H107	National Use	Use this field to designate special/additional review attribute for selected cases when directed by HQ.
H108	HQ Tracking	HQ will use this field for tracking issues for special analysis.

### Exhibit 5.13.1-2 (10-06-2022)

#### Field NQRS Header Fields

The table below includes all Field NQRS header fields. Header Fields specific to various programs can be found in the specified program's Quality Job Aid. The header numbers may not all appear in numeric order due to group.

#### *NQRS Headers*

<b>Header Number</b>	<b>Header Name</b>	<b>Header Description</b>
H001	Reviewer Type	Use this field to identify the position of the person who performed the review.
H002	Reviewer Number	Use this field to identify the person performing the review.
H003	SPRG	Use this field to identify the basic type of work/function being reviewed.
H004	Area	Use this field to identify the Area that closed the case.
H005	Territory	Use this field to identify the Field Compliance Territory.
H006	Group Number	Use this field to identify the four digit Compliance group number.
H007	Review Date	Use this field to identify the date of the review.
H008	Review Site	Use this field to identify the national review site performing the case review.
H009	Natl Review Received Date	Use this field to identify the date the case was received for National Review.
H010	Reviewer Assignment Date	Use this field to identify the date the case was assigned to the National Reviewer.
H011	Reviewer Received Date	Use this field to identify the date the case was actually received by the Reviewer.
H013	Review Time	Use this field to identify the time (hours) charged to reviewing the case.
H194	Sample Date	Use this field to identify the date the case was sampled at CCP.
H014	TIN	Use this field to identify the SSN, EIN, or ITIN of the case being reviewed.
H015	Inventory Type Code	X
H016	Case Grade	Use this field to identify the numerical grade of the case at the time of the review.
H017	Employee Grade	Use this field to identify the grade of the employee.
H018	Case Type	Use this field to identify the case type being reviewed.

**Exhibit 5.13.1-2 (Cont. 1) (10-06-2022)**  
**Field NQRS Header Fields**

<b>Header Number</b>	<b>Header Name</b>	<b>Header Description</b>
H019	Case Sub Code	Use this field to identify the case sub code.
H020	ICS Case Type	Use this field to identify the case type on ICS.
H021	Balance Due	Use this field to identify the Balance Due on the account.
H022	Case Age	Use this field to identify if the case contained a overage indicator.
H023	Tax Period	Use this field to identify the primary tax period of the case being reviewed.
H024	Source Code	Use this field to identify the two digit source code of the key return.
H025	Project Code	Use this field to identify the project code.
H026	Activity Code	Use this field to identify the correct activity code of the key return.
H027	Type of Representation	Use this field to identify the type of representation, if any.
H028	Key Return Time	Use this field to identify the total time (hours) charged to the key return.
H029	Total Case Time	Use this field to identify the time (hours) charged to the entire case to date.
H030	Resolution Type	Use this field to identify how the case was resolved.
H031	Closing Date	Use this field to identify the date the taxpayer's inquiry or case was resolved.
H032	Earliest CSED Date	Use this field to identify the earliest Collection Statute Expiration Date (CSED).
H033	ASED Date	Use this field to identify the Assessment Statute Expiration Date (ASED).
H034	Large Dollar Indicator	Use this field to identify if case meets the large dollar criteria.
H035	LFI	Use this field to identify if the Lien Filing Indicator is present on the case file.
H036	BOD	Use this field to identify the BOD division code.
H037	637 Registration Number	Use this field to identify the 637 registration number of the case being reviewed.
H038	Type of Audit Conducted	Use this field to identify the type of audit conducted based on information in the case file
H039	Mgr Inspection Approval Date	Use this field to identify the date the examiner received managerial approval to conduct the inspection.

**Exhibit 5.13.1-2 (Cont. 2) (10-06-2022)**  
**Field NQRS Header Fields**

Header Number	Header Name	Header Description
H040	Date Sample Taken	Use this field to identify the date the sample was taken.
H041	Date Sample Shipped	Use this field to identify the date the sample was shipped to the laboratory.
H042	Date Case Input on ExFON	Use this field to identify the date the case was input to ExFON.
H043	Sample Results Recd Date	Use this field to identify the date that the lab results were received.
H044	Penalty Approval Date	Use this field to identify the date the manager approved/disapproved penalty on ExFON.
H045	Date L-3143/L-3144 Issued	Use this field to identify the date that No violation L-3143/L-3144 was issued.
H046	Date Penalty Package Sent	Use this field to identify the date the penalty package was provided to the TP.
H047	Date Inspection Completed	Use this field to identify the date the inspection marked complete.
H048	Method of Closure	Use this field to identify the method of closure from AIS Entity Screen.
H049	Docket/Case No.	Use this field to identify the Insolvency case being reviewed on AIS (docket format should be no more than 15 characters [numbers, letters]).
H147	Tracking Code	Use this field to identify the tracking code.
H148	Field Area Office	Use this field to identify the Field Area office associated with the case.
H153	POA indicator*	Use this field to indicate the presence of Power of Attorney data for case.
H154	Lien Determination Date*	Use this field to identify the date the Lien Determination was made.
H155	ID Theft	Use this field to indicate if the case involved Identity Theft issues.
H158	Closure Type	Use this field to identify the type of case closure.
H161	Closing Balance	Use this field to record the exact total unpaid balance of all modules at closing.
H162	Remote Manager	Use this field to record whether case indicates remote manager involvement.
H163	Clerical Support	Use this field to record whether case indicates lack of clerical support.

**Exhibit 5.13.1-2 (Cont. 3) (10-06-2022)**  
**Field NQRS Header Fields**

<b>Header Number</b>	<b>Header Name</b>	<b>Header Description</b>
H164	ATAT	Use this field to identify whether the case is an ATAT case.
H166	Examiner Role	Use this field to determine ET or EX examiner role.
H167	Compliance Review Type	Use this field to identify the type of compliance review.
H168	Registration Status	Use this field to identify the final outcome of the compliance review.
H188	Action Code	Use this field to identify the case type being reviewed.
H195	Offer Number	Use this field to identify the Offer Number of the case being reviewed.
H134	Closing Stat. Determination Dt	Use this field to identify the date the closing status was determined.
H135	Closed to GM Date	Use this field to identify the date the case was closed to the group manager.
H136	Close from Group Date	Use this field to identify the date the case was closed from the group.
H137	Phase IV Number of Appts	Use this field to identify the number of appointments held in Phase IV.
H138	Phase IV Number of Delays	Use this field to identify the total number of delays in Phase IV.
H139	Phase IV Delay Caused By	Use this field to identify the party primarily responsible for the delays in Phase IV.
H140	Phase IV Time	Use this field to identify the time (hours) charged beginning after the closing status was determined through the date the case is closed from the group.
H141	EG Phase III Delays	Use this field to identify periods of inactivity greater than 10 day for agreed cases and 20 days for unagreed cases.
H142	EG Phase III Delays Caused By	Use this field to identify the party primarily responsible for the delays in Phase III.
H143	Final Proposal Issue Method	Use this field to identify how the ETA's proposals were presented to the TP/POA.
H149	Case Closed Timely	Use this field to identify whether or not the case was closed within the required National timeframe.
H174	Compliance Review End Date	Use this field to record the date the initial F 637 application was closed to the manager.
H176	Letter 3689 Date	Use this field to record the date Letter 3689, Letter of Registration, was issued.

**Exhibit 5.13.1-2 (Cont. 4) (10-06-2022)**  
**Field NQRS Header Fields**

Header Number	Header Name	Header Description
H177	Letter 3696 Date	Use this field to record the date Letter 3696, Results of Compliance Review, was issued.
H189	F5344 Generated by IMS?	Use this field to determine if Form 5344 was generated by IMS.
H190	F3198 Generated by IMS?	Use this field to determine if Form 3198 was generated by IMS.
H191	# of F5344 Corrections Made by CCP	Use this field to determine the number corrections made by CCP on the F5344.
H192	# of F3198 Corrections Made by CCP	Use this field to determine the number corrections made by CCP on the F3198.
H193	Manager CLA Recorded in IMS?	Use this field to determine if the manager recorded case level activities in IMS.
H103	1st Appointment Date	Use this field to identify the date the first appointment was held.
H104	Number of IDRs	Use this field to identify the number of IDRs issued excluding the initial IDR.
H105	Phase II Number of Appts	Use this field to identify the number of appointments held in Phase II.
H106	Phase II Number of Delays	Use this field to identify the total number of delays in Phase II.
H107	Phase II Delays Caused By	Use this field to identify the party primarily responsible for the delays in Phase II.
H108	Indirect Method Type	Use this field to identify which indirect method was used, if any.
H109	Indirect Method Reason	Use this field to identify the reason an indirect method was used, if any.
H110	MCM Date	Use this field to identify the date the managerial concurrence meeting (MCM) was held.
H111	MCD Documented	Use this field to identify if the Mutual Commitment Date (MCD) was documented.
H112	Business Toured	Use this field to identify if the place of business was toured.
H113	Phase II Time	Use this field to identify the time (hours) charged beginning with the first appointment date through the last fact finding activity.
H114	Date Return Filed	Use this field to identify the date the return was filed.

**Exhibit 5.13.1-2 (Cont. 5) (10-06-2022)**  
**Field NQRS Header Fields**

<b>Header Number</b>	<b>Header Name</b>	<b>Header Description</b>
H115	Date Return Recd in Group	Use this field to identify the date the return was received in the group from the campus.
H116	Date Classified	Use this field to identify the date the return was classified.
H117	Date Closed from Campus	Use this field to identify the date the return was closed from the campus.
H118	Statistics of Income(SOI)	Use this field to identify if the return was selected for SOI analysis.
H119	EG Phase II Time	Use this field to identify the time (hours) charged beginning with the first conference/substantive work date through the date closing status was determined.
H120	EG Phase III Time	Use this field to identify the time (hours) charged beginning after the closing status was determined through the date the case is closed from the group.
H121	EG Phase II Delays	Use this field to identify the number of periods of inactivity greater than 45 days.
H122	EG Phase II Delays Caused By	Use this field to identify the cause of the inactivity.
H123	Multi-Quarter Examination	Use this field to identify if the examination involves multiple quarters.
H124	Number of Quarters	Use this field to identify the number of quarters in the examination.
H125	Examination Start Date	Use this field to identify the start date of the time period being reviewed by the field examiner.
H126	Examination End Date	Use this field to identify the end date of the time period being reviewed by the field examiner.
H150	GMCM	Use this field to identify whether or not the GMCM was conducted when required.
H172	Compliance Review Start Date	Use this field to record the date the compliance review started by the examiner.
H127	1st RAR Date	Use this field to identify the date the first report was issued.
H128	1st RAR Issue Method	Use this field to identify the method used to issue the first report.
H129	Phase III Number of Appts	Use this field to identify the number of appointments held in Phase III.

**Exhibit 5.13.1-2 (Cont. 6) (10-06-2022)  
Field NQRS Header Fields**

<b>Header Number</b>	<b>Header Name</b>	<b>Header Description</b>
H130	Phase III Number of Delays	Use this field to identify the total number of delays in Phase III.
H131	Phase III Delays Caused By	Use this field to identify the party primarily responsible for the delays in Phase III.
H132	30-Day Letter Date	Use this field to identify the date the 30 Day Letter was issued, if applicable.
H133	Phase III Time	Use this field to identify the time (hours) charged beginning after the last fact finding activity through the time the closing status was determined.
H173	Date Form 13499-C Uploaded to IMS	Use this field to record the date Form 13499-C, Current 637 Recommendation, was uploaded into the IMS case file.
H175	Date Manager Concurrence	Use this field to record the date the manager concurred with the examiner compliance review determination.
H178	Letter 3691 Date	Use this field to record the date Letter 3691, Letter of Revocation, was issued.
H179	Letter 3685 Date	Use this field to record the date Letter 3685, Denial of Registration, was issued.
H050	IRS Received Date	Use this field to identify the date the offer was received by the service.
H051	Offer Waiver Date	Use this field to identify the date the waiver was signed.
H052	Transfer Date	Use this field to identify the date the case/referral was transferred.
H053	Site/Area Received Date	Use this field to identify the date a taxpayers inquiry/case was received by a specific group in a site.
H054	Collection Assigned Date	Use this field to identify the date the case was assigned to the field function.
H055	Open on ICS Date	Use this field to identify the date the NFOI was opened on ICS.
H056	Employee Assignment Date	Use this field to identify when case assigned to employee.
H057	Prior TP Contact Date	Use this field to identify the date of taxpayer contact, prior to Field Compliance contact, when applicable.
H058	1st Attempted Contact Date	Use this field to identify the date employee attempted first contact with the taxpayer or POA.

**Exhibit 5.13.1-2 (Cont. 7) (10-06-2022)**  
**Field NQRS Header Fields**

<b>Header Number</b>	<b>Header Name</b>	<b>Header Description</b>
H059	1st Attempted Contact Method	Use this field to identify the type of contact attempted.
H060	1st Action Date	Use this field to identify the date of the first action on the case by the examiner.
H061	1st Contact Date	Use this field to identify the date the employee first contacted the taxpayer or POA.
H062	1st Contact Method	Use this field to identify the type of contact made.
H063	Date 1st CIS Secured	Use this field to identify the date the first completed CIS was secured.
H064	Date Final CIS Completed	Use this field to identify the date the completed CIS used to close the case was secured.
H065	TFRP Determination Date	Use this field to identify the date the TFRP determination was made.
H066	Pyramiding Liabilities	Use this field to determine if the taxpayer continued to pyramid for the first full period after employee contact.
H067	Referral Date	Use this field to load referral load date from AIS referral data.
H068	Date L-4067,4068 Issued	Use this field to identify the date that L-4067,4068 issued by employee per AID documentation.
H069	Petition Date	Use this field to identify the petition date from the main AIS screen.
H070	POC Prep Date	Use this field to identify when the Proof of Claim was prepared.
H071	341 Determination Date	Use this field to identify when the employee determines whether it is necessary to attend 341.
H072	341 Date	Use this field to identify the 341 date from the main AIS screen.
H073	Open on AIS Date	Use this field to identify when the case was added to AIS.
H074	Conversion Date	Use this field to identify when the case converted from another chapter to chapter of case being reviewed.
H075	Use Cash Coll/AdProt Notice Se	Use this field to identify the date that the use of cash collateral or adequate protection letter (or form letter 2173) was issued.
H076	CIO Transfer Date	Use this field to identify when the field employee transferred the case to CIO.

**Exhibit 5.13.1-2 (Cont. 8) (10-06-2022)**  
**Field NQRS Header Fields**

<b>Header Number</b>	<b>Header Name</b>	<b>Header Description</b>
H077	Req Re-Distribution Date	Use this field to identify the date that the 984 ltr or other request was sent to trustee concerning distribution of estate.
H078	In-Business Entity	Use this field to identify cases with in business BMF filing requirements.
H079	Activity Gaps	Use this field to identify if there are any lapses of activity.
H080	Delinquency Status Date	Use this field to identify the date the account was assigned to status 03 (CP 518 date).
H081	Date 1st Return Received	Use this field to identify the date the earliest return was received on the account.
H082	1st Delinquent Assess Dt	Use this field to identify the date of the earliest period assessed on the account.
H083	IA Indicator Input	Use this field to indicate if the employee initiated request for input of pending IA action code (TC 971 AC 043).
H084	IA Indicator Reversed	Use this field to indicate if the employee requested reversal of pending IA action code, if applicable. (TC 971 AC 063 or TC 972 AC 043)
H085	Date Forwarded to IAR	Use this field to identify the date the offer was forwarded to the Independent Reviewer.
H086	Date Returned from IAR	Use this field to identify the date the offer was received from the Independent Reviewer.
H087	1st Appt Postponed	Use this field to identify if the first appointment was postponed.
H088	1st Appt Postponed By	Use this field to identify who postponed the first appointment.
H089	RAR Prior to Appointment	Use this field to identify if the RAR was issued prior to the first appointment.
H090	Time Forecast	Use this field to identify if the time forecast was documented.
H091	Phase I Time	Use this field to identify the time (hours) charged prior to the first appointment.
H092	Custody Transfer Date	Use this field to identify the date assets were transferred from RO to PALS
H093	Sale Date	Use this field to identify the date of the sale.
H094	Initial Review Completed Date	Use this field to identify the date when the employee completed the initial case analysis.

**Exhibit 5.13.1-2 (Cont. 9) (10-06-2022)**  
**Field NQRS Header Fields**

<b>Header Number</b>	<b>Header Name</b>	<b>Header Description</b>
H095	Bar Date	Use this field to identify the date for the last day that a government proof of claim may be filed.
H096	Plan Filed Date	Use this field to identify when a chapter 11, 12 or 13 plan has been filed with the court.
H097	Confirmed Date	Use this field to identify when a chapter 11,12 or 13 plan has been confirmed by the court.
H098	Court Dismissal Date	Use this field to identify when a case was dismissed by the bankruptcy court.
H099	Begin Close Date	Use this field to identify when the caseworker began to close case from history screen.
H100	Closing Notice Date	Use this field to identify when the notice of dismissal or discharge was given to Insolvency; date should coincide with ENS date in detail if available.
H101	Discharge Date	Use this field to identify when the case was discharge by the court.
H102	Lien Release Req Date	Use this field to identify when the employee requested that the NFTL be released.
H151	Denial Date	Use this field to identify the date the denial letter was issued.
H152	CCL Issue Date	Use this field to identify the date the CCL was issued.
H156	2nd Attempted POA Contact Date	Use this field to identify the date of the 2nd attempt to contact the POA.
H157	2nd Attempted POA Contact Method	Use this field to identify the method of the 2nd attempt to contact the POA.
H159	Phase I Number of Delays	Use this field to identify the total number of delays in Phase I
H160	Phase I Delays Caused By	Use this field to identify the party primarily responsible for the delays in Phase I
H165	Response to Contact	Use this field record the taxpayer response to the contact.
H169	Initial App Upload to IMS Date	Use this field to record the date CSTO uploaded the initial application to IMS.
H170	Case Assigned to Mgr Date	Use this field to record the date the initial F 637 application was assigned to the manager on ERCS.
H171	Letter 3681 Date	Use this field to record the date Letter 3681, 637 Notification Letter, was issued.

Exhibit 5.13.1-2 (Cont. 10) (10-06-2022)  
Field NQRS Header Fields

Header Number	Header Name	Header Description
H180	COIC Combo/Trsf letter issued date	Use this date field to identify when the COIC combo/Trsf letter was dated/generated. If no Combo/Trsf letter date is available for a related or reconsidered offer, use the original offer Combo/Trsf letter issue date.
H181	Interim LT2645C required?	Use this Y/N field to indicate if LT2645C was required to be sent for this case. Note to NQ reviewers: if the case is not assigned within 90 days from the COIC combo/Trsf letter date, an interim letter is required. Interim letter dates are found on ENMOD, not AOIC.
H182	1st Interim LT2645C issue date	Use this date field to identify the date that the 1st 2645C was dated/generated per ENMOD when applicable. Note to NQ reviewers: Contact with the TP/POA must be made within 90 day intervals from an interim letter. Notification can be written or verbal/telephonic. Use this field for verbal or written contact.
H183	2nd Interim LT2645C issue date	Use this date field to identify the date that the 2nd 2645C was dated/generated per ENMOD when applicable.
H184	3rd Interim LT2645C issue date	Use this date field to identify the date that the 3rd 2645C was dated generated per ENMOD when applicable.
H185	Status Contact Date	Use this date field if no 2645C letter was sent in order to indicate the date that the taxpayer was contacted to communicate the status of the OIC.
H186	Assignment letter required?	Use this Y/N field to indicate if an assignment letter was required because the next required interim letter/contact date will expire after assignment to an OS before the initial analysis is due.
H187	Assignment letter issue date	Use this date field to indicate the date that the assignment letter was issued/generated.
H144	Local Use	Use this field to identify that a case is for local review purposes only.
H145	National Use	Use this field to designate special/additional review attribute for selected cases when directed by HQ.
H146	HQ Tracking	HQ will use this field for tracking issues for special analysis.

**Exhibit 5.13.1-3 (10-06-2022)****Field EQRS Attributes**

The table below includes all Field EQRS attributes. Attributes specific to various programs can be found in the specified program's Quality Job Aid.

***EQRS Attributes***

<b>Attribute Number</b>	<b>Attribute Name</b>	<b>Attribute Description</b>
100	Protection of Statute of Limitations	Use this field to determine if the employee followed procedures to protect the statute of limitations.
101	Pre-Plan Activity	Use this field to indicate if the employee's pre-plan activity is appropriate.
102	IDR	Use this field to indicate if the employee prepared appropriate Information Document Requests.
103	LUQ (Other than income)	Use this field to determine if the employee properly considered large, unusual and questionable items (other than income) on the primary return.
104	Prior/Subsequent Year and Related Returns	Use this field to determine if the prior/subsequent and related returns were included in the examination by the employee when warranted.
105	Pre-Contact/Initial Case Analysis	Use this field to identify if the employee reviewed the case file information, prior case history, if available, and internal sources prior to initial contact, to determine the next step or plan of action.
106	Initial Compliance Screening	Use this field to determine if the OE/OS completed an initial compliance screening and took appropriate actions upon assignment of the offer case.
107	Timely Initial Actions	Use this field to determine if the OE/OS completed the initial compliance screening and the additional offer actions timely.
108	Verify Full Compliance	Use this field to identify if the employee verified full compliance through appropriate research or other means such as inspection, inquiry, etc as appropriate.
109	Complete Research	Use this field to identify if the employee properly researched internal, external, and/or third party sources.
110	Inventory Management	Use this field to determine if the employee resolved inventory management issues within established guidelines.
111	LUQ After Pre-Plan (Other than income)	Use this field to measure if the examiner properly considered large, unusual, and questionable items (other than income) on the primary return.
112	Required Filing Checks	Use this field to measure if the examiner conducted the Required Filing Checks through appropriate IDRS research or other means, such as inspections, inquiry, etc.

**Exhibit 5.13.1-3 (Cont. 1) (10-06-2022)**  
**Field EQRS Attributes**

<b>Attribute Number</b>	<b>Attribute Name</b>	<b>Attribute Description</b>
113	Bankruptcy Case Planning	Use this field to identify if the employee reviewed the case file information, prior case history, if available, and internal sources prior to initial contact, to determine the next step or plan of action, including but not limited to 341 attendance determination and TFRP ASED identification.
114	IDR	Use this field to indicate if the employee prepared appropriate information document requests.
115	Pre-Contact Analysis	This attribute measures if the examiner conducted and documented a pre-contact analysis of the taxpayer.
116	Statute of Limitations	Use this attribute to measure if the examiner closed the case prior to the expiration of the statute.
117	Risk Analysis	Use this attribute to measure if the examiner prepared a risk analysis.
118	Issue Recognition/ Development and Examination Scope	Use this field to measure if the examiner recognized and adequately developed the audit issues and adjusted the scope of the examination if warranted.
119	Additional Offer Actions	Use this field to determine if the OS/OE completed additional offer actions during the initial analysis and took appropriate actions.
120	Planning Process	Use this attribute to measure if appropriate information was considered in the planning process.
121	Audit Plan	Use this attribute to measure if the examiner prepared an Audit Plan.
122	Large, Unusual, or Questionable Items (LUQs)	Use this attribute to measure if the employee identified large, unusual, or questionable (LUQ) items on the return during the case review.
123	CPEO Required Filing and Submission Checks	Use this field to measure if the examiner conducted required filing checks of the CPEO, Responsible Individuals, and related entities.
124	Information Requests	Use this field to measure if the examiner prepared appropriate Information Requests.
200	Timely Initial Contact	Use this field to identify if the employee attempted initial contact timely.
201	Request Payment and/or Returns	Use this field to identify if the employee requested full/part payment and/or delinquent returns during initial contact.
202	Compliance on Initial Contact	Use this field to determine if the employee addressed all filing and/or paying requirements during initial contact as established by IRM guidelines.

**Exhibit 5.13.1-3 (Cont. 2) (10-06-2022)**  
**Field EQRS Attributes**

<b>Attribute Number</b>	<b>Attribute Name</b>	<b>Attribute Description</b>
203	Requested/Secured Financial Information	Use this field to identify if the employee requested or secured financial information when required (i.e., IA above streamline, CNC hardship, OIC).
204	Trust Fund Recovery Penalty (TFRP) Process	Use this field to determine if the employee began the TFRP investigative process, during initial contact, within established IRM guidelines.
205	Insolvency Compliance Contact	Use this field to determine if the employee addressed all filing and/or paying requirements during contact with the debtor or representative.
300	Exam Income Determination	Use this field to indicate if the employee used appropriate techniques to determine income.
301	Minimum Income Probe	Use this field to indicate if the employee used the appropriate minimum income probe.
302	Select the Appropriate Income Probe Method	Use this attribute to indicate if the employee selected the appropriate income probe method.
303	Application of Income Probe Method and Tax Law	Use this attribute to determine if the examiner arrived at the correct income. This would be based on applying the proper income probe or methods and properly considering the tax law applicable to income issues.
304	Income Development	Use this field to measure if the examiner selected the appropriate income probe method and arrived at the correct income.
400	Audit/Compliance Interview	Use this field to indicate if the employee conducted adequate interviews.
401	Field Visitation	Use this field to identify if the employee conducted work at the appropriate location.
402	Tax Law Knowledge	Use this field to identify if the employee exhibits a general working knowledge of the tax law.
403	Tax Law Research	Use this field to determine if the employee conducts proper research using code, regulations, IRS published services, and other available sources.
404	Obtain/Determine Tax Law Facts	Use this field to identify if the employee obtained/determined appropriate facts on tax law issues not covered by P and R Guide/PMG.
405	Interpreted/Applied Tax Law Correctly	Use this field to identify if the employee interpreted and applied the tax law correctly.
407	Fraud Determination	Use this field to determine if the employee properly pursued and developed indications of fraud.
408	Civil Penalty Determination	Use this field to identify if the employee made correct determinations/computations for civil penalties.

**Exhibit 5.13.1-3 (Cont. 3) (10-06-2022)**  
**Field EQRS Attributes**

<b>Attribute Number</b>	<b>Attribute Name</b>	<b>Attribute Description</b>
409	Appropriate Procedural Action	Use this field to identify if the employee took the appropriate procedural action(s) not addressed in any other attribute. It is important to rate the attribute when both the correct procedural action(s) were taken as well as when they were not taken.
410	Lien Determination/Filing	Use this field to identify if the employee followed appropriate Notice of Federal Tax Lien (NFTL) Determination/Filing procedures.
412	Address Cause and Cure	Use this field to verify that the employee addressed the cause and cure of the taxpayer's delinquency when required.
414	Analyze Ability to Pay	Use this field to identify if the employee determined the taxpayer's ability to pay.
415	Courtesy Investigation (OI)	Use this field to determine if the Offer Specialist appropriately initiated a Courtesy Investigation (OI).
416	Appropriate Enforcement Tools	Use this field to determine if the employee considered and when applicable, used the appropriate enforcement tools.
417	Managerial Approval for Enforcement	Use this field to determine if the required approval was secured for enforcement actions.
418	ETA/DCSC Determination	Use this field to determine if an ETA-DCSC offer was properly considered when the employee has determined that the TP does not qualify for consideration under Doubt as to Liability (DATL) or Doubt as to Collectibility (DATC).
419	Inspection of Certificates	Use this field to determine if the examiner properly inspected all exemption certificates to ensure compliance is being met for the purpose of the registrant maintaining their registration.
420	Registration Tests	Use this field to determine if the examiner determined and documented that the applicant meets the activity test, the acceptable risk test, and the adequate security test. Based on the tests, the examiner will document the need for bonding.
421	Fuel Sampling and Shipping Procedures	Use this field to determine if the FCA followed proper fuel sampling procedures.
422	On-going Compliance	Use this field to identify if the employee, after initial contact, monitored the taxpayer's full compliance with all filing and paying obligations.
423	Financial Analysis	Use this field to identify if employee reviewed debtor's pleadings, plans or disclosure statements to ensure that the government is receiving equitable treatment under the Bankruptcy Code and determine if use of cash collateral or need for adequate protection is appropriate.

**Exhibit 5.13.1-3 (Cont. 4) (10-06-2022)**  
**Field EQRS Attributes**

<b>Attribute Number</b>	<b>Attribute Name</b>	<b>Attribute Description</b>
424	Local Court Compliance	Use this field to determine if employee correctly identified and applied local court rules and Standing Orders.
425	Identification and Interpretation of Laws and Regulations	Use this field to determine if the employee accurately researches, identifies issues and recommends appropriate legal and administrative actions.
426	Review Procedures	Use this field to determine if the employee followed appropriate Advisory Review procedures.
427	Lien Interest	Use this field to determine if the employee correctly determined the government's interest.
428	Procurement and Contracting Procedures	Use this field to determine if the employee followed appropriate procurement procedures.
429	Pre-Sale Actions	Use this field to determine if the employee followed appropriate pre-sale procedures.
430	Sale Actions	Use this field to determine if the employee followed appropriate sale procedures.
431	Post Sale Actions	Use this field to determine if the employee followed appropriate post-sale procedures.
432	Verify/Analyze Ability to Pay	Use this field to identify if the employee properly evaluated the thoroughness and accuracy of the financial information secured and determined the taxpayers ability to pay.
433	Basic Tax Law Knowledge	Use this field to measure if the examiner exhibits a working knowledge of basic tax law and research tools to independently conduct relevant research for routine issues.
434	Research and Technical Analysis	Use this field to measure if the employee independently conducted appropriate research, utilized appropriate analytical methods and other resources for complex issues.
435	Seek Technical Advice	Use this field to identify if the employee sought advice and/or approval from appropriate technical advisors or other subject matter experts.
436	Understanding the Fuel Industry	Use this field to indicate if the employee demonstrated an understanding of the fuel industry.
437	Compliance	Use this field to determine if the employee addressed all filing and/or paying requirements during initial contact, throughout the life of the case and at resolution.
438	Bankruptcy Pleading Analysis	Use this field to identify if employee researched and analyzed debtor's pleadings, plans or disclosure statements to ensure that the government is receiving equitable treatment under the Bankruptcy Code and determine if use of cash collateral or need for adequate protection is appropriate.

**Exhibit 5.13.1-3 (Cont. 5) (10-06-2022)**  
**Field EQRS Attributes**

<b>Attribute Number</b>	<b>Attribute Name</b>	<b>Attribute Description</b>
439	Advanced Investigative Techniques	Use this field to determine if the employee used a full range of advanced investigative techniques to locate assets, verify financial information, and develop potential fraud.
440	Audit/Compliance Interview	Use this field to indicate if the employee conducted adequate interviews.
441	Understanding Books and Records	Use this attribute to measure if the examiner gained an understanding of the taxpayers books, records, and accounting systems.
442	Issue Development	Use this attribute to measure if the examiner adequately developed the audit issues and adjusted the scope of the examination if warranted.
443	Understanding Accounting Principles/Tax Law	Use this attribute to measure if the understanding of the taxpayers books and records enabled the examiner to determine if additional issues needed to be pursued or additional information requested.
444	Information Gathering/Fact Finding	Use this attribute to measure if the examiner took appropriate steps to request information from the taxpayer and gather facts about the audit issues.
445	Mid-Cycle Risk Analysis	Use this attribute to measure if the examiner prepared a Mid-Cycle Risk Analysis.
446	Improving Quality	Use this attribute to measure if the employee contributed to the improvement of quality for review process and program procedures.
447	Compliance Contact	Use this field to indicate if the employee conducted adequate compliance interview.
500	Time Spent on Exam/Compliance Review	Use this field to determine if the time spent on the examination is commensurate with the complexity of the issues.
501	Efficient Resolution and IRM Timeframes Met	Use this field to determine if IRM timeframes were met and the case actions taken were done in the most efficient manner that did not result in any unnecessary delay to resolve the case.
502	Workload Management	Use this field to determine if the employee prioritizes, plans, and schedules work in a logical and timely manner.
504	Timely Follow-up Actions	Use this field to identify if the employee took timely follow-up actions when the taxpayer fails to meet established deadlines.
505	Timely Employee Actions	Use this field to identify whether the employee took timely actions.
506	Timely Closing Actions	Use this field to identify if the case was closed timely after all necessary actions were taken and case information secured.

**Exhibit 5.13.1-3 (Cont. 6) (10-06-2022)**  
**Field EQRS Attributes**

<b>Attribute Number</b>	<b>Attribute Name</b>	<b>Attribute Description</b>
507	Planning and Scheduling	Use this field to determine if the employee effectively planned and scheduled work with the focus on moving the case toward resolution.
508	Stay/Discharge Actions	Use this field to identify if employee took timely action to resolve any violation of the automatic stay or discharge order including levy releases and the inappropriate filing of Notice of Federal Tax Lien.
509	Time Charged	Use this field to measure if the time spent by the examiner on the examination is commensurate with the complexity of the issues.
510	Time Span	Use this field to measure if the time span of the case is appropriate for the actions taken.
511	Timely Bankruptcy Actions	Use this field to identify whether the employee took timely actions, driven by receipt of case information, to meet the needs of the taxpayer/POA, follow-up timely on deadlines set for taxpayers, follow-up timely on case management deadlines, and timely respond to violations of the automatic stay or discharge.
512	Timely Case Actions	Use this field to identify whether the employee took timely actions, driven by receipt of case information, to meet the needs of the taxpayer/POA, follow-up timely on deadlines set for taxpayers, follow-up timely on case management deadlines, and timely closes the case.
513	Time Spent on Review	Use this field to determine if the time spent on the review is commensurate with the complexity of the case.
514	Time Used	Use this field to determine if time spent on CPEO transaction is commensurate with the complexity of the application.
515	Process Time	Use this field to determine if timeframes were met and the actions were done in the most efficient manner that did not result in any unnecessary delay to resolve the case.
600	Clear Action Dates	Use this field to determine if the employee clearly communicated to the taxpayer a specific date for required action(s).
601	Clear Taxpayer Expectations	Use this field to determine if the employee clearly communicated expectations to the taxpayer.
602	Advised of Consequences	Use this field to determine if the employee clearly communicated possible consequences if the taxpayer fails to comply with the employee request.
603	Problem Solving and Analytical Skills	Use this field to determine if problem solving and analytical skills were used, taking into consideration the customers point of view, when attempting to reach successful resolution to issues/case.

# Embedded Quality Collection Field Organizations Administrative Guidelines 5.13.1

**Exhibit 5.13.1-3 (Cont. 7) (10-06-2022)  
Field EQRS Attributes**

<b>Attribute Number</b>	<b>Attribute Name</b>	<b>Attribute Description</b>
604	Meet and Deal	Use this field to determine if oral communication with customers was firm, businesslike and professional.
605	Clear/Professional Written Communication	Use this field to identify if all correspondence/documentation is businesslike and professional in tone, appearance and content.
606	TP/POA Kept Apprised	Use this field to determine if the employee kept the TP/POA informed throughout the process.
607	TP Rights	Use this field to determine if the employee advised the TP/POA of all rights.
608	Appropriate Handling of POA	Use this field to identify if POA was appropriately referred to CAF and/or Determination Processing when valid, or not referred when invalid.
609	Confidentiality	Use this field to determine if the employee protected the confidentiality of the taxpayer and/or taxpayer information.
610	Identified/Provided Taxpayer Rights or Statutory Letters	Use this field to identify if the employee appropriately identified, addressed and/or provided taxpayer rights or statutory letters.
611	Statute Procedures/ASED/CSED	Use this field to identify if the employee addressed statute issues (ASED,CSED) and followed statute procedures correctly.
612	Solicit Payment	Use this field to determine if the employee solicited payment and/or considered installment agreement.
613	Managerial Involvement	Use this field to determine if the level of managerial involvement is appropriate.
614	Technical Guidance	Use this field to determine if the employee accurately provides customers/employees technical guidance.
615	Customer Outreach	Use this field to determine if the employee effectively presents technical subject matter to internal and external customers.
616	Clear Action Dates and Expectations	Use this field to determine if the employee clearly communicated to the taxpayer specific action dates and expectations.
617	TP/POA Rights and Notification	Use this field to measure if the examiner advised the taxpayer/representative of all rights and kept the taxpayer/representative informed throughout the examination process.
618	Action Dates, Expectations, Consequences	Use this field to determine if the employee clearly communicated to the taxpayer a specific action date(s), expectation(s) and the possible consequences if the taxpayer should fail to comply with the employee request.

**Exhibit 5.13.1-3 (Cont. 8) (10-06-2022)**  
**Field EQRS Attributes**

<b>Attribute Number</b>	<b>Attribute Name</b>	<b>Attribute Description</b>
619	Clear Communications	Use this field to determine if the employee clearly communicated, verbally or in writing, to the taxpayer, applicant or other 3rd party specific action date(s), expectations, consequences, or technical advice while also keeping the T/P or POA apprised when appropriate.
620	Solicit Payment	Use this field to determine if the employee solicited payment and/or considered installment agreement.
621	Customer Relations	Use this attribute to measure whether the employee's interactions with the taxpayer/representative were effective in resolving overall questions, concerns, and requests for service from the IRS. It also measures whether oral communications with taxpayers are professional.
622	Issue Resolution	Use this attribute to measure if the examiner solicited the taxpayer's agreement and/or position at closing.
623	Problem Solving and Analytical Skills	Use this field to determine if problem solving and analytical skills were used considering both the examiner's and taxpayer's points of view when evaluating the issue.
624	Customer Outreach	Use this field to determine if the employee effectively presents technical subject matter to customers.
625	Oral Communication	Use this field to determine if oral communication with customers was firm, businesslike and professional.
626	Written Communication	Use this field to identify if all correspondence/documentation is businesslike and professional in tone, appearance and content.
700	Appropriate Approval	Use this field to determine if appropriate approvals were secured based on the type of closure.
701	Appropriate Case Disposition	Use this field to identify if the method of case disposition was consistent with the facts and circumstances of the case as reflected in the case file.
702	Employee Case/History Documentation	Use this field to identify if the employee completed the required case history/case documentation per IRM guidelines including accurate, clear, and concise preparation of internal documents.
703	Closing Reports and Supporting Documents	Use this field to determine if the file contained required closing reports and supporting documents.
704	Lead Sheets and Special Forms	Use this field to identify if the employee utilized the required lead sheets and special forms.
705	Case Processing Documents	Use this field to identify if employee accurately completed case processing documents when appropriate.

Exhibit 5.13.1-3 (Cont. 9) (10-06-2022)

Field EQRS Attributes

Attribute Number	Attribute Name	Attribute Description
707	Work Papers Support Conclusion	Use this field to identify if the employee appropriately prepared work papers (including scope, depth and techniques used) to support the conclusion of the case.
708	Report Writing	Use this field to determine if the employee followed applicable report writing procedures.
709	Case File Folder	Use this field to determine if the employee properly prepared and assembled the case file.
710	Tax Computation	Use this field to identify if the employee correctly determined/computed the proposed or actual assessment(s) and/or abatement(s) of tax as required .
713	Proof of Claim Preparation	Use this field to identify if the employee reviewed tax account information,correctly determined the taxpayer's legal requirement for filing delinquent returns, secured the necessary information to compute the tax liability for any unfiled returns and accurately classified tax, penalty and interest in order to submit claims to collect taxes and returns in bankruptcy litigation .
714	Request for Litigation Support	Use this field to identify if the employee communicated all relevant and necessary facts and assumptions relating to litigation to Area Counsel and/or the US Attorney.
715	AIS Systems Management	Use this field to identify if the employee resolved errors generated when using the various automated sub-systems of AIS which include Automated Discharge System (ADS), Plan Monitoring, and Electronic Proof of Claim (EPOC). .
716	Case Closing Actions	Use this field to identify if the actions taken to dispose of the case were consistent with the facts and circumstances of the case as reflected in the case file.
717	Advisory Systems Management	Use this field to assess how the employee manages automation systems.
718	Manual Computations	Use this field to identify if the employee correctly calculated manual computations of tax, penalty or interest.
719	Report Writing and Tax Computation	Use this field to measure if the examiner correctly determined/computed the proposed or actual assessment or abatement of tax using the applicable report writing procedures.
720	Electronic Case Management	Use this field to determine if the employee proficiently uses applications on IMS (or successor systems), utilizes automation and new technology, and timely reports computer and IMS problems, and implements corrective action or solutions.

**Exhibit 5.13.1-3 (Cont. 10) (10-06-2022)****Field EQRS Attributes**

<b>Attribute Number</b>	<b>Attribute Name</b>	<b>Attribute Description</b>
721	Workpaper Document and Support Audit Conclusions	Use this attribute to measure if the examiner adequately documented examination activities and time charges throughout the audit on the activity record; appropriately prepared workpapers (including scope, depth, and techniques used) to support the conclusions reached in the case.
722	Notice of Proposed Adjustment (NOPA) Preparation	Use this attribute to measure if the employee interpreted and applied the tax law correctly
723	Program Coordination	Use this attribute to measure if the employee coordinated and administered assigned programs.
724	Case Review and Processing	Use this attribute to measure if the employee completed the assignments thoroughly and accurately within established guidelines.
725	Application/ Transaction Checks Support Conclusion	use this field to identify if the employee appropriately completed deficiencies workpapers (including scope, depth, and techniques used) to support the conclusion of the transaction.
800	Customer Impact	Use this field to identify if the employee took the appropriate action to arrive at a correct and complete tax/case resolution with no material adverse impact on the customer.

**Exhibit 5.13.1-4 (10-06-2022)  
Field NQRS Attributes**

The table below includes all Field NQRS attributes. Attributes specific to various programs can be found in the specified program's Quality Job Aid.

***NQRS Attributes***

<b>Attribute Number</b>	<b>Attribute Name</b>	<b>Attribute Description</b>
100	Protection of Statute of Limitations	Use this field to determine if the employee followed procedures to protect the statute of limitations.
101	Pre-Plan Activity	Use this field to indicate if the employee's pre-plan activity is appropriate.
102	IDR	Use this field to indicate if the employee prepared appropriate Information Document Requests.
103	LUQ (Other than income)	Use this field to determine if the employee properly considered large, unusual and questionable items (other than income) on the primary return.
104	Prior/Subsequent Year and Related Returns	Use this field to determine if the prior/subsequent and related returns were included in the examination by the employee when warranted.
105	Pre-Contact/Initial Case Analysis	Use this field to identify if the employee reviewed the case file information, prior case history, if available, and internal sources prior to initial contact, to determine the next step or plan of action.
106	Initial Compliance Screening	Use this field to determine if the OE/OS completed an initial compliance screening and took appropriate actions upon assignment of the offer case.
107	Timely Initial Actions	Use this field to determine if the OE/OS completed the initial compliance screening and the additional offer actions timely.
108	Verify Full Compliance	Use this field to identify if the employee verified full compliance through appropriate research or other means such as inspection, inquiry, etc as appropriate.
109	Complete Research	Use this field to identify if the employee properly researched internal, external, and/or third party sources.
111	LUQ After Pre-Plan (Other than income)	Use this field to measure if the examiner properly considered large, unusual, and questionable items (other than income) on the primary return.
112	Required Filing Checks	Use this field to measure if the examiner conducted the Required Filing Checks through appropriate IDRS research or other means, such as inspections, inquiry, etc.

## Exhibit 5.13.1-4 (Cont. 1) (10-06-2022)

## Field NQRS Attributes

Attribute Number	Attribute Name	Attribute Description
113	Bankruptcy Case Planning	Use this field to identify if the employee reviewed the case file information, prior case history, if available, and internal sources prior to initial contact, to determine the next step or plan of action, including but not limited to 341 attendance determination and TFRP ASED identification.
114	IDR	Use this field to indicate if the employee prepared appropriate information document requests.
115	Pre-Contact Analysis	Use this attribute to measure if the examiner conducted and documented a pre-contact analysis of the taxpayer.
116	Statute of Limitations	Use this attribute to measure if the examiner closed the case prior to the expiration of the statute.
117	Risk Analysis/Audit Plan	Use this attribute to measure if the examiner prepared a risk analysis and/or audit plan for the exam.
118	Issue Recognition/Development and Examination Scope	Use this field to measure if the examiner recognized and adequately developed the audit issues and adjusted the scope of the examination if warranted.
119	Additional Offer Actions	Use this field to determine if the Offer Specialist (OS)/Offer Examiner (OE) completed additional offer actions during the initial analysis and took appropriate actions.
200	Timely Initial Contact	Use this field to identify if the employee attempted initial contact timely.
201	Request Payment and/or Returns	Use this field to identify if the employee requested full/part payment and/or delinquent returns during initial contact.
202	Compliance on Initial Contact	Use this field to determine if the employee addressed all filing and/or paying requirements during initial contact as established by IRM guidelines.
203	Requested/Secured Financial Information	Use this field to identify if the employee requested or secured financial information when required (i.e., IA above streamline, CNC hardship, OIC).
204	TFRP Process	Use this field to determine if the employee began the TFRP investigative process, during initial contact, within established IRM guidelines.
205	Insolvency Compliance Contact	Use this field to determine if the employee addressed all filing and/or paying requirements during contact with the debtor or representative.
300	Exam Income Determination	Use this field to indicate if the employee used appropriate techniques to determine income.
301	Minimum Income Probe	Use this field to indicate if the employee used the appropriate minimum income probe.

**Exhibit 5.13.1-4 (Cont. 2) (10-06-2022)**  
**Field NQRS Attributes**

<b>Attribute Number</b>	<b>Attribute Name</b>	<b>Attribute Description</b>
302	Select the Appropriate Income Probe Method	Use this attribute to indicate if the employee selected the appropriate income probe method.
303	In-Depth Income Probe and Application of Tax Law	Use this attribute to determine if the examiner arrived at the correct income. This would be based on applying the proper income probe or methods and properly considering the tax law applicable to income issues.
304	Income Development	Use this field to measure if the examiner selected the appropriate income probe method and arrived at the correct income.
400	Audit/Compliance Interview	Use this field to indicate if the employee conducted adequate interviews.
401	Field Visitation	Use this field to identify if the employee conducted work at the appropriate location.
402	Tax Law Knowledge	Use this field to identify if the employee exhibits a general working knowledge of the tax law.
403	Tax Law Research	Use this field to determine if the employee conducts proper research using code, regulations, IRS published services, and other available sources.
404	Obtain/Determine Tax Law Facts	Use this field to identify if the employee obtained/determined appropriate facts on tax law issues not covered by P and R Guide/PMG.
405	Interpreted/Applied Tax Law Correctly	Use this field to identify if the employee interpreted and applied the tax law correctly.
407	Fraud Determination	Use this field to determine if the employee properly pursued and developed indications of fraud.
408	Civil Penalty Determination	Use this field to identify if the employee made correct determinations/computations for civil penalties.
409	Appropriate Procedural Action	Use this field to identify if the employee took the appropriate procedural action(s) not addressed in any other attribute. It is important to rate the attribute when both the correct procedural action(s) were taken as well as when they were not taken.
410	Lien Determination/Filing	Use this field to identify if the employee followed appropriate Notice of Federal Tax Lien (NFTL) Determination/Filing procedures.
412	Address Cause and Cure	Use this field to verify that the employee addressed the cause and cure of the taxpayer's delinquency when required.
415	Courtesy Investigation (OI)	Use this field to determine if the Offer Specialist appropriately initiated a Courtesy Investigation (OI).

**Exhibit 5.13.1-4 (Cont. 3) (10-06-2022)**  
**Field NQRS Attributes**

<b>Attribute Number</b>	<b>Attribute Name</b>	<b>Attribute Description</b>
416	Appropriate Enforcement Tools	Use this field to determine if the employee considered and when applicable, used the appropriate enforcement tools.
417	Managerial Approval for Enforcement	Use this field to determine if the required approval was secured for enforcement actions.
418	ETA/DCSC Determination	Use this field to determine if an ETA-DCSC offer was properly considered when the OE/OS has determined that the TP does not qualify for consideration under Doubt as to Liability (DATL) or Doubt as to Collectibility (DATC).
419	Inspection of Certificates	Use this field to determine if the examiner properly inspected all exemption certificates to ensure compliance is being met for the purpose of the registrant maintaining their registration.
420	Registration Tests	Use this field to determine if the examiner determined and documented that the applicant meets the activity test, the acceptable risk test, and the adequate security test. Based on the tests, the examiner will document the need for bonding.
421	Fuel Sampling and Shipping Procedures	Use this field to determine if the FCA followed proper fuel sampling procedures.
422	On-going Compliance	Use this field to identify if the employee, after initial contact, monitored the taxpayer's full compliance with all filing and paying obligations.
423	Financial Analysis	Use this field to identify if employee reviewed debtor's pleadings, plans or disclosure statements to ensure that the government is receiving equitable treatment under the Bankruptcy Code and determine if use of cash collateral or need for adequate protection is appropriate.
424	Local Court Compliance	Use this field to determine if employee correctly identified and applied local court rules and Standing Orders.
425	Identification and Interpretation of Laws and Regulations	Use this field to identify if the employee accurately identifies issues and recommends appropriate legal and administrative actions.
426	Review Procedures	Use this field to determine if the employee followed appropriate Advisory Review procedures.
427	Lien Interest	Use this field to determine if the employee correctly determined the government's interest.
428	Procurement and Contracting Procedures	Use this field to determine if the employee followed appropriate procurement procedures.
429	Pre-Sale Actions	Use this field to determine if the employee followed appropriate pre-sale procedures.

**Exhibit 5.13.1-4 (Cont. 4) (10-06-2022)**  
**Field NQRS Attributes**

<b>Attribute Number</b>	<b>Attribute Name</b>	<b>Attribute Description</b>
430	Sale Actions	Use this field to determine if the employee followed appropriate sale procedures.
431	Post Sale Actions	Use this field to determine if the employee followed appropriate post-sale procedures.
432	Verify/Analyze Ability to Pay	Use this field to identify if the employee properly evaluated the thoroughness and accuracy of the financial information secured and determined the taxpayers ability to pay.
433	Basic Tax Law Knowledge	Use this field to measure if the examiner exhibits a working knowledge of basic tax law and research tools to independently conduct relevant research for routine issues.
434	Research and Technical Analysis	Use this field to measure if the employee independently conducted appropriate research, utilized appropriate analytical methods and other resources for complex issues.
435	Seek Technical Advice	Use this field to identify if the employee sought advice and/or approval from appropriate technical advisors or other subject matter experts.
436	Understanding the Fuel Industry	Use this field to indicate if the employee demonstrated an understanding of the fuel industry.
437	Compliance	Use this field to determine if the employee addressed all filing and/or paying requirements during initial contact, throughout the life of the case and at resolution.
438	Bankruptcy Pleading Analysis	Use this field to identify if employee researched and analyzed debtor's pleadings, plans or disclosure statements to ensure that the government is receiving equitable treatment under the Bankruptcy Code and determine if use of cash collateral or need for adequate protection is appropriate.
439	Advanced Investigative Techniques	Use this field to determine if the employee used a full range of advanced investigative techniques to locate assets, verify financial information, and develop potential fraud.
440	Audit/Compliance Interview	Use this field to indicate if the employee conducted adequate interviews.
442	Issue Development	Use this attribute to measure if the examiner adequately developed the audit issues and adjusted the scope of the examination if warranted.
443	Understanding Accounting Principles/Tax Law	Use this attribute to measure if the understanding of the taxpayers books and records enabled the examiner to determine if additional issues needed to be pursued or additional information requested.

**Exhibit 5.13.1-4 (Cont. 5) (10-06-2022)**  
**Field NQRS Attributes**

<b>Attribute Number</b>	<b>Attribute Name</b>	<b>Attribute Description</b>
444	Information Gathering/ Fact Finding	Use this attribute to measure if the examiner took appropriate steps to request information from the taxpayer and gather facts about the audit issues.
500	Time Spent on Exam/ Compliance Review	Use this field to determine if the time spent on the examination is commensurate with the complexity of the issues.
501	Efficient Resolution and IRM Timeframes Met	Use this field to determine if IRM timeframes were met and the case actions taken were done in the most efficient manner that did not result in any unnecessary delay to resolve the case.
504	Timely Follow-up Actions	Use this field to identify if the employee took timely follow-up actions when the taxpayer fails to meet established deadlines.
505	Timely Employee Actions	Use this field to identify whether the employee took timely actions.
506	Timely Closing Actions	Use this field to identify if the case was closed timely after all necessary actions were taken and case information secured.
507	Planning and Schedul- ing	Use this field to determine if the employee effectively planned and scheduled work with the focus on moving the case toward resolution.
508	Stay/Discharge Actions	Use this field to identify if employee took timely action to resolve any violation of the automatic stay or discharge order including levy releases and the inappropriate filing of Notice of Federal Tax Lien.
509	Time Charged	Use this field to measure if the time spent by the examiner on the examination is commensurate with the complexity of the issues.
510	Time Span	Use this field to measure if the time span of the case is appropriate for the actions taken.
511	Timely Bankruptcy Actions	Use this field to identify whether the employee took timely actions, driven by receipt of case information, to meet the needs of the taxpayer/POA, follow-up timely on deadlines set for taxpayers, follow-up timely on case management deadlines, and timely respond to violations of the automatic stay or discharge.
512	Timely Case Actions	Use this field to identify whether the employee took timely actions, driven by receipt of case information, to meet the needs of the taxpayer/POA, follow-up timely on deadlines set for taxpayers, follow-up timely on case management deadlines, and timely closes the case.
600	Clear Action Dates	Use this field to determine if the employee clearly communicated to the taxpayer a specific date for required action(s).
601	Clear Taxpayer Expec- tations	Use this field to determine if the employee clearly communicated expectations to the taxpayer.

**Exhibit 5.13.1-4 (Cont. 6) (10-06-2022)**  
**Field NQRS Attributes**

<b>Attribute Number</b>	<b>Attribute Name</b>	<b>Attribute Description</b>
602	Advised of Consequences	Use this field to determine if the employee clearly communicated possible consequences if the taxpayer fails to comply with the employee request.
603	Problem Solving and Analytical Skills	Use this field to determine if problem solving and analytical skills were used, taking into consideration the customers point of view, when attempting to reach successful resolution to issues/case.
605	Clear/Professional Written Communication	Use this field to identify if all correspondence/documentation is businesslike and professional in tone, appearance and content.
606	TP/POA Kept Apprised	Use this field to determine if the employee kept the TP/POA informed throughout the process.
607	TP Rights	Use this field to determine if the employee advised the TP/POA of all rights.
608	Appropriate Handling of POA	Use this field to identify if POA was appropriately referred to CAF and/or Determination Processing when valid, or not referred when invalid.
609	Confidentiality	Use this field to determine if the employee protected the confidentiality of the taxpayer and/or taxpayer information.
610	Identified/Provided Taxpayer Rights or Statutory Letters	Use this field to identify if the employee appropriately identified, addressed and/or provided taxpayer rights or statutory letters.
612	Solicit Payment	Use this field to determine if the employee solicited payment and/or considered installment agreement.
613	Managerial Involvement	Use this field to determine if the level of managerial involvement is appropriate.
616	Clear Action Dates and Expectations	Use this field to identify clear taxpayer action dates and expectations.
617	TP/POA Rights and Notification	Use this field to measure if the examiner advised the taxpayer/representative of all rights and kept the taxpayer/representative informed throughout the examination process.
618	Action Dates, Expectations, Consequences	Use this field to determine if the employee clearly communicated to the taxpayer a specific action date(s), expectation(s) and the possible consequences if the taxpayer should fail to comply with the employee request.
619	Clear Communications	Use this field to determine if the employee clearly communicated, verbally or in writing, to the taxpayer, applicant or other 3rd party specific action date(s), expectations, consequences, or technical advice while also keeping the T/P or POA apprised when appropriate.

## Exhibit 5.13.1-4 (Cont. 7) (10-06-2022)

## Field NQRS Attributes

Attribute Number	Attribute Name	Attribute Description
620	Solicit Payment	Use this field to determine if the employee solicited payment and/or considered installment agreement.
621	Customer Relations	Use this attribute to measure if the examiner kept the taxpayer and/or POA informed during the examination and considered their position regarding the issues during development.
700	Appropriate Approval	Use this field to determine if appropriate approvals were secured based on the type of closure.
701	Appropriate Case Disposition	Use this field to identify if the method of case disposition was consistent with the facts and circumstances of the case as reflected in the case file.
702	Employee Case/History Documentation	Use this field to identify if the employee completed the required case history/case documentation per IRM guidelines including accurate, clear, and concise preparation of internal documents.
703	Closing Reports and Supporting Documents	Use this field to determine if the file contained required closing reports and supporting documents.
704	Lead Sheets and Special Forms	Use this field to identify if the employee utilized the required lead sheets and special forms.
705	Case Processing Documents	Use this field to identify if employee accurately completed case processing documents when appropriate.
707	Work Papers Support Conclusion	Use this field to identify if the employee appropriately prepared work papers (including scope, depth and techniques used) to support the conclusion of the case.
708	Report Writing	Use this field to determine if the employee followed applicable report writing procedures.
709	Case File Folder	Use this field to determine if the employee properly prepared and assembled the case file.
710	Tax Computation	Use this field to identify if the employee correctly determined/computed the proposed or actual assessment(s) and/or abatement(s) of tax as required .
711	Interest Computation	Use this field to identify if the employee correctly determined/computed the proposed or actual assessment(s) and/or abatement(s) of interest as required.
713	Proof of Claim Preparation	Use this field to identify if the employee reviewed tax account information, correctly determined the taxpayer's legal requirement for filing delinquent returns, secured the necessary information to compute the tax liability for any unfiled returns and accurately classified tax, penalty and interest in order to submit claims to collect taxes and returns in bankruptcy litigation

Exhibit 5.13.1-4 (Cont. 8) (10-06-2022)

Field NQRS Attributes

Attribute Number	Attribute Name	Attribute Description
714	Request for Litigation Support	Use this field to identify if the employee communicated all relevant and necessary facts and assumptions relating to bankruptcy litigation to Area Counsel and/or the US Attorney.
715	AIS Systems Management	Use this field to identify if the employee resolved errors generated when using the various automated sub-systems of AIS which include Automated Discharge System (ADS), Plan Monitoring, and Electronic Proof of Claim (EPOC). .
716	Case Closing Actions	Use this field to identify if the actions taken to dispose of the case were consistent with the facts and circumstances of the case as reflected in the case file.
717	Advisory Systems Management	Use this field to assess how the employee manages automation systems.
719	Report Writing and Tax Computation	Use this field to measure if the examiner correctly determined/computed the proposed or actual assessment or abatement of tax using the applicable report writing procedures.
720	Electronic Case Management	Use this field to determine if the employee proficiently uses applications on IMS (or successor systems), utilizing automation and new technology, and timely reports computer and IMS problems, and implements corrective action or solutions.
721	Workpaper Document and Support Audit Conclusions	Use this attribute to measure if the examiner adequately documented examination activities and time charges throughout the audit on the activity record; appropriately prepared workpapers (including scope, depth, and techniques used) to support the conclusions reached in the case.
800	Customer Impact	Use this field to identify if the employee took the appropriate action to arrive at a correct and complete tax/case resolution with no material adverse impact on the customer.

