



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

8.1.7

JULY 26, 2022

## EFFECTIVE DATE

(07-26-2022)

## PURPOSE

- (1) This revises IRM 8.1.7, Appeals Function, AQMS Purpose and Guidelines.

## MATERIAL CHANGES

- (1) Added new IRM 8.1.7.1, Program Scope and Objectives, and related sections containing internal control information required by IRM 1.11.2.2.5, Address Management and Internal Controls.
- (2) Added to IRM 8.1.7.1.6, Related Resources, information on the Taxpayer Bill of Rights (TBOR), based on guidance from the Division Counsel/Associate Chief Counsel (National Taxpayer Advocate Program) and Branch 3 of the Associate Chief Counsel (Procedure and Administration).
- (3) Revised IRM to make editorial changes to update and provide an overview of the process utilized by the Appeals Quality Measurement System (AQMS).
- (4) IRM 8.1.7.2.6 - Added clarifying language to describe the check sheet updates.
- (5) IRM 8.1.7.4.5 - Added clarifying language to describe consideration process of Standard 5 on Non-Collection cases.
- (6) IRM 8.1.7.4.8 - Removed language discussing measuring actions taken by Tax Specialists (TS).

## EFFECT ON OTHER DOCUMENTS

IRM 8.1.7 dated April 16, 2013 is superseded.

## AUDIENCE

Appeals

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AQMS Purpose and Guidelines

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8.1.7.1  
(07-26-2022)  
**Program Scope and Objectives**

- (1) Purpose: This IRM section contains general information and procedural guidance relating to the Appeals Quality Measurement System program.
- (2) Audience: Appeals
- (3) Policy Owner: Director, Case and Operations Support.
- (4) Program Owner: Director, Policy, Planning, Quality and Analysis.
- (5) Contact Information: Appeals employees should follow established procedures on *How to Contact an Analyst*. Other employees should contact the Product Content Owner shown on the Product Catalog Information page for this IRM.

8.1.7.1.1  
(07-26-2022)  
**Background**

- (1) The mission of the IRS Independent Office of Appeals (Appeals) is to resolve federal tax controversies without litigation on a basis which is fair and impartial to both the Government and the taxpayer, promotes a consistent application and interpretation of, and voluntary compliance with, the federal tax laws, and enhances public confidence in the integrity and efficiency of the IRS. Appeals accomplishes its mission by considering protested and Tax Court cases and negotiating settlements in a manner which ensures Appeals employees act in accord with the Taxpayer Bill of Rights (TBOR) in every interaction with taxpayers. See IRM 8.1.1.1, Accomplishing the Appeals Mission.

8.1.7.1.2  
(07-26-2022)  
**Authority**

- (1) The requirement for an organizational measure of quality for the IRS was established as part of the Restructuring and Reform Act of 1998 (RRA 98) under 26 CFR 801.6(b), Quality Measures.
- (2) 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
  - Provided adequate notification and made required contacts with taxpayers

8.1.7.1.3  
(07-26-2022)  
**Responsibilities**

- (1) The Director, Case and Operations Support (C&OS) has the executive responsibility for designing, developing, delivering, and monitoring short and long-range tax administration policies, programs, strategies, and objectives for the Appeals organization.
- (2) The Director, Policy, Planning, Quality and Analysis is responsible for providing technical and procedural guidance to Appeals employees and establishing and maintaining policies and standard procedures for Appeals work streams.
- (3) The Policy Analyst shown on the Product Catalog page as the originator is the assigned author of this IRM.

8.1.7.1.4  
(07-26-2022)  
**Program Reports**

- (1) AQMS data can be generated down to the Area level. There are three reports available through ACDS for AQMS results.
  - Summary Statistics Report - This report provides the percentage scores by AQMS Standard and overall AQMS score.
  - Standards Success Rate Report - This report provides individual statistics for the Attributes and Reason Codes of each AQMS Standard.

- Narrative Report - This report provides the narrative comments made by the AQMS reviewers for each individual AQMS Standard.
- (2) AQMS also generates an annual performance report for stakeholders. This report provides data to aid in:
- Establishing baselines to assess program performance
  - Identifying quality strengths and weaknesses
  - Determining specific training/educational needs
  - Identifying opportunities to improve work processes
  - Measuring the success of quality improvement efforts

8.1.7.1.5  
(07-26-2022)

#### Terms and Acronyms

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

Terms	Definitions
ACDS	Appeals Centralized Database System
ACM	Appeals Case Memorandum
AO	Appeals Officer
APS	Account and Processing Support
AQMS	Appeals Quality Measurement System
ATCL	Appeals Team Case Leader
ATE	Appeals Technical Employee
TCS	Tax Computation Specialist
TE	Tax Examiner
TFA	Taxpayer First Act
TBOR	Taxpayer Bill of Rights

8.1.7.1.6  
(07-26-2022)

#### Related Resources

- (1) *Appeals Quality Measurement System Webpage*
- (2) The Taxpayer Bill of Rights (TBOR) lists rights that already existed in the tax code, putting them in simple language and grouping them into 10 fundamental rights. Employees are responsible for being familiar with and acting in accord with taxpayer rights. See IRC 7803(a)(3), Execution of Duties in Accord with Taxpayer Rights. For additional information about the TBOR, see <https://www.irs.gov/taxpayer-bill-of-rights>.

8.1.7.2  
(07-26-2022)

#### Purpose of Appeals Quality Measurement System

- (1) Balanced Measures of Performance is one of the five levels of change in the IRS Modernization effort. The goals of Balanced Measures are to provide information on organizational performance and to highlight areas for performance improvement.

- (2) Key output measures are used to assess organizational performance. Each functional unit, including Appeals, has a customized set of output performance measures within the Balanced Measures framework. AQMS:
  - Is the quality measure of the Business Results component of Appeals Balanced Measures.
  - Does not establish policy.
  - Was developed to provide statistically valid data on case quality for Appeals.
- (3) The Taxpayer First Act (TFA) enacted July 1, 2019, clarified the Appeals organization as the IRS Independent Office of Appeals and established specific goals to modernize the IRS and enhance the taxpayer experience. The Act requires the IRS to develop a thorough strategy for improving customer service. AQMS provides information to measure how well Appeals communicates with its customers, resolves cases, and treats its customers.

8.1.7.2.1  
(10-18-2007)  
**Prohibited Use of AQMS  
Information**

- (1) AQMS results are used to assess the performance of Appeals as an organization. AQMS results are not, under any circumstances, used to measure the individual performance of Appeals employees. AQMS is designed and intended as a useful tool for executive and top level managers to use in determining strengths and weaknesses of the quality of the Appeals process.
- (2) Any feedback or other work products generated from AQMS are not used as a substitute for case reviews, case file reviews, on the job visits and workload reviews.

8.1.7.2.2  
(04-16-2013)  
**Selecting Cases for  
AQMS**

- (1) Closed cases are selected for AQMS review by a random sampling process that provides a statistically valid measurement with 95% confidence level (plus or minus 10% error rate) to the Area level for an annual period. The case sampling system is designed to ensure a representative number of cases are selected from each Appeals Area.
- (2) The criteria used in selecting the representative case samples are Collection (Examples: CDP, TFRP, OIC, etc.) or Non-Collection (Examples: Income tax, Employment tax, PENAP, etc.) types.
- (3) In addition to randomly selected cases, Closed Case Reviews may be conducted on certain types of cases at the request of Appeals Executive Management.
- (4) AQMSSELECT is the indicator automatically set when the case is selected for AQMS review based on programmed criteria.
- (5) When APS closes a case selected for AQMS review, ACDS generates an automated and completed AQMS Coversheet. APS will print and attach the coversheet to the case file. Upon closing the case, APS ensures documents identified on the form are included in the case file. APS then forwards the selected closed case to the appropriate AQMS reviewer/office as identified on the form. APS closing procedures for AQMS designated cases can be found in IRM 8.20.7, Account and Processing Support Manual, Closing Procedures.

8.1.7.2.3  
(10-18-2007)  
**AQMS Rating System**

- (1) The AQMS rating system provides an objective, consistent, and equitable scoring system for selected cases and emphasizes Standards identified as key factors for ensuring an acceptable quality Appeals process.

- (2) The AQMS rating system consists of eight key Standards for Non-Collection Appeals cases and seven key Standards for Collection Appeals cases.
- 8.1.7.2.4  
(10-18-2007)  
**Quality Standards, Attributes and Reason Codes**
- (1) Quality Standards provide objective criteria upon which case quality is evaluated. Each one provides concise statements of Appeals' expectations of a quality work product.
- (2) Each Quality Standard contains one or more Attributes that define the prerequisite of a quality case and reflect Appeals' goals.
- (3) Some Attributes have Reason Codes. Reason Codes are specific examples of actions or tasks that are contrary to Appeals' goals.
- 8.1.7.2.5  
(07-17-2008)  
**Rating Attributes and Reason Codes**
- (1) Each Attribute is worded as a question. When rating aspects of cases relevant to an Attribute, the AQMS reviewer assigns an answer of MET, NOT MET, or NOT APPLICABLE to each applicable Attribute. For an Attribute with Reason Codes, the rating of the Attribute is determined based on whether any of the Reason Codes for the Attribute are selected.
- (2) Reason Codes provide detailed information used for analytical purposes. The Reason Codes are used as a management tool to identify the cause(s) of a missed Attribute.
- (3) Narrative comments are required for some Reason Codes and Attributes. A narrative comment is a brief summary of the AQMS reviewer's observations about a given Attribute or Reason Code. They are used to explain the reasons Attributes are rated NOT MET and to further explain why a Reason Code was selected. They are also used to provide favorable comments.
- (4) The rating assigned to an Attribute by the AQMS reviewer is a component of the overall score of the related Standard.
- 8.1.7.2.6  
(07-26-2022)  
**AQMS Review Check Sheet**
- (1) The AQMS Review Check Sheet is a form outlining the Quality Standards, Attributes, and Reason Codes. AQMS reviewers use the check sheet to systematically score each case. See IRM 8.1.7.4 and IRM 8.1.7.5.
- (2) The check sheet outlines the criteria for rating each Standard and includes a comment section for each Standard, Attribute, and Reason Code.
- (3) When completing the check sheet, AQMS reviewers take into account the significance of both positive and negative aspects of the case file and their respective impact on the Standards, Attributes, and/or Reason Codes.
- (4) For many of the Attributes or Reason Codes, AQMS reviewers are required to use the comment section to discuss NOT MET ratings on any Attribute or Reason Codes and they are asked to share favorable comments regarding Standards and Attributes. AQMS reviewers must ensure their comments are meaningful, clear and easily understood.
- (5) The check sheet is updated annually.
- 8.1.7.2.7  
(10-18-2007)  
**AQMS Consistency Reviews**
- (1) To provide statistically valid data on case quality for Appeals, it is important to have consistency among the reviewers in evaluating cases and to have a procedure in place to evaluate consistency.

- (2) Consistency checks are performed by having reviewers independently evaluate the same case and comparing the consistency of the ratings for each Attribute and the selection of Reason Codes.
- (3) Group meetings are held by the AQMS reviewers to discuss specific aspects of the consistency reviews and methods to ensure consistency in the review of cases.

8.1.7.2.8  
(04-16-2013)  
**AQMS Annual Report  
and Reviewer's Desk  
Guide**

- (1) Each year AQMS issues a report containing the statistical findings for Non-Collection case reviews and for Collection case reviews. Recommendations for each Appeals Organizational Function are included in the report. The Annual Report identifies recommendations for improvement and areas in which Appeals should focus.
- (2) The AQMS Reviewer's Desk Guide should be used when interpreting or analyzing the AQMS reports. The AQMS Reviewer's Desk Guide is designed to provide review and rating guidance to AQMS reviewers. The AQMS Reviewer's Desk Guides, check sheets, and the AQMS Annual Reports are posted on the AQMS website.

8.1.7.3  
(10-18-2007)  
**AQMS Scoring System**

- (1) The scores for all applicable Standards are totaled to determine the case score. The maximum case score is 100 points.
- (2) The scoring system provides equal ratings for each applicable Standard. Each applicable Standard earns points (up to a maximum per Standard) based on the number of Attributes within the Standard determined to be rated MET or NOT MET.
- (3) The score for the Standard is a percentage for the Standard based on the number of Attributes rated MET divided by the number of applicable Attributes (the total MET and NOT MET Attributes) for the Standard.
- (4) Attributes rated as NOT APPLICABLE are not counted.

8.1.7.4  
(10-18-2007)  
**AQMS Review Check  
Sheet for Non-Collection  
Cases**

- (1) The AQMS reviewer's check sheet is a form outlining the Quality Standards, Attributes, and Reason Codes. AQMS reviewers use the check sheet to systematically score each case. The check sheet outlines the criteria for rating each Standard and includes a comment section for each Standard, Attribute, and Reason Code.

8.1.7.4.1  
(04-16-2013)  
**Customer Service and  
Taxpayer Rights  
(Standard 1)  
Non-Collection Cases**

- (1) Standard 1 measures whether Appeals:
  - Timely communicated with the taxpayers in an appropriate, professional manner;
  - Addressed the taxpayers' needs; and
  - Respected the taxpayers' rights.
- (2) The IRS is committed to providing taxpayers with customer service that facilitates easier interactions with the IRS, provides assistance with taxpayers' needs as necessary, and delivers professional treatment. This requires that Appeals keep taxpayers appropriately informed throughout the Appeals process and give them sufficient time to present their case.

- (3) Respecting taxpayers' rights involves both advising them of their rights and observing those rights in Appeals' actions. Appeals must always keep the taxpayers' rights as the top priority.
- (4) For Standard 1 to be rated at the maximum allowable score, the following actions must be taken on the case:
  - a. Advise taxpayers of their rights,
  - b. Explain the Appeals process,
  - c. Follow privacy, disclosure and ex parte rules, and
  - d. Keep the taxpayer and/or representative informed throughout the Appeals process.
- (5) To keep the taxpayer and/or representative informed about the status of the case, contact should be initiated timely and continue throughout the Appeals process.

8.1.7.4.2  
(04-16-2013)  
**Quality of Decision  
(Standard 2)  
Non-Collection Cases**

- (1) Standard 2 measures whether the Appeals settlement is supported by a well-reasoned analysis of facts and law. Issues referred to Appeals are controversial and rest upon judgment and opinion on which reasonable people may hold divergent views. Resolving these issues requires consideration of all relevant facts and law.
- (2) The AQMS reviewer will not substitute personal preference for the judgment of the Appeals Technical Employee (ATE) when the decision is fairly supported by facts and applicable law.
- (3) Standard 2 is rated at the maximum allowable score when the following occurs:
  - a. The settlement is consistent with the legal authority,
  - b. Relevant facts support the decision, and
  - c. Settlement/decision reflects relevant interpretation of the law, facts and litigating hazards as applied to the case.

8.1.7.4.3  
(04-16-2013)  
**Computations Prepared  
by AOs and ATCLs  
(Standard 3)  
Non-Collection Cases**

- (1) Standard 3 measures the accuracy of the tax and penalty computations prepared by the AOs, ATCLs, etc. who do their own computations and whether correct closing information was provided for the computation of interest.
- (2) Standard 3 includes a review of the following:
  - Tax computations (including all necessary supporting schedules and exhibits that are part of the tax computation), penalties, tax credits, carryovers, etc,
  - Form 2285, Restricted Interest Worksheet,
  - Form 3623, Statement of Account,
  - Form 2210 and Form 2220, Sequa Worksheets for computing dates when there has been a credit elect,
  - IRC 6404(g) Worksheet, and
  - Form 5403 Worksheet (Instructions to APS).
- (3) The AQMS reviewer uses reasonable judgment to determine what is considered an error. The AQMS reviewer clearly demonstrates an error causing an incorrect tax or penalty, not merely a possible or potential error.

- (4) Standard 3 is rated at the maximum allowable score when the following occurs:
  - a. Taxable income, tax, credits, and penalties are correctly computed,
  - b. Required forms, schedules, and exhibits are present, correct and clear, and
  - c. Closing information for the computation of interest is correctly provided.

8.1.7.4.4  
(04-16-2013)  
**Appeals Case  
Memorandum (ACM)  
(Standard 4)  
Non-Collection Cases**

- (1) Standard 4 measures whether the Appeals Case Memorandum (ACM) adequately explains and documents the rationale and merits of each settlement or unagreed disposition. The ACM is the written record prepared by the ATE that provides the principal support for the case conclusion and/or report.
- (2) The ACM must adequately explain the conclusions reached in the Appeals process as well as reflect the significant and relevant information gathered during the process.
- (3) The ACM is the document used to assist management in reviewing the case decision as well as providing feedback on the case settlement to Compliance.
- (4) Standard 4 is rated at the maximum allowable score when the following occurs:
  - a. The Form 5402, Appeals Transmittal and Case Memo, is properly completed,
  - b. The schedule of adjustments is properly completed, when required, and the ACM codes were used appropriately,
  - c. The ACM adequately discusses all relevant facts, legal arguments, and settlement positions on all issues including an adequate discussion of any hazards, and
  - d. The ACM addresses all issues in a clear, concise and professional manner with sufficient detail in Plain English.

8.1.7.4.5  
(07-26-2022)  
**Time Span and Time  
Applied (Standard 5)  
Non-Collection Cases**

- (1) Standard 5 measures the timeliness of actions taken by the ATE during the time span required to complete the case and the use of time relative to the complexity of the issues. This includes whether actions are initiated timely and continue throughout the Appeals process.
- (2) Timeliness as a Standard is rated relative to the type and circumstances of each case.
- (3) The focus of this Standard is the overall time management of the case.
- (4) Standard 5 is rated at the maximum allowable score when the following occurs:
  - a. Time span is appropriate for the actions taken,
  - b. Time applied is commensurate with the work performed,
  - c. Appropriate action is taken regarding delays in other Appeals functions or IRS business units, and
  - d. The ATE keeps the case moving throughout the Appeals process.

8.1.7.4.6  
(04-16-2013)

**Procedural  
Requirements (Standard  
6) Non-Collection Cases**

- (1) Standard 6 measures whether important procedural aspects of Appeals Non-Collection cases are performed. There are numerous procedural actions Appeals must comply with during the processing of a case.
- (2) Standard 6 is used by AQMS reviewers to measure whether general procedural requirements of Appeals Non-Collection cases are followed, such as conducting a prompt preliminary review of the case, validating case/taxpayer information, soliciting payment and offering payment options, and following the statute of limitation and case closure guidelines and procedures.
- (3) Special case procedures, such as those required for Joint Committee, TEFRA/BBA and penalty appeals cases, are also measured under Standard 6.
- (4) Standard 6 is rated at the maximum allowable score when the ATE follows general and special case procedures relevant to the circumstances of the case.

**Note:** If there is a difference between local and IRM procedures, the IRM and National guidelines are controlling for purposes of the AQMS rating.

8.1.7.4.7  
(04-16-2013)

**Computations Prepared  
by Tax Computation  
Specialists (TCS)  
(Standard 7)  
Non-Collection Cases**

- (1) Standard 7 measures the accuracy of the tax and penalty computations prepared by the Tax Computation Specialist (TCS), whether correct closing information is provided by the TCS for the computation of interest, and whether the TCS time span and time applied are appropriate.
- (2) This Standard includes consideration of the following:
  - Tax computations (including all necessary supporting schedules and exhibits that are part of the tax computation), penalties, tax credits, carryovers, etc.,
  - Form 2285, Restricted Interest Worksheet,
  - Form 3263, Statement of Account,
  - Form 2210/Form 2220, Sequa Worksheets for computing dates when there has been a credit elect,
  - IRC 6404(g) Worksheet,
  - Form 5403 Worksheet (Instructions to APS), and
  - Time span and time applied by the TCS.
- (3) The reviewer uses reasonable judgment in determining what is considered an error. The reviewer clearly demonstrates an error causing an incorrect tax or penalty, not merely a possible or potential error.
- (4) Standard 7 is rated at the maximum allowable score when the following occurs:
  - a. Tax and penalties are computed correctly by the TCS,
  - b. Required forms, schedules and exhibits are present, correct and clear,
  - c. Closing information for the computation of interest is present and accurate, and
  - d. TCS time span and time applied are appropriate.

8.1.7.4.8  
(07-26-2022)  
**Case Processing  
(Standard 8)  
Non-Collection Cases**

- (1) Standard 8 measures the following actions taken by Tax Examiners (TE).
  - Accuracy of interest computations,
  - Accuracy of ACDS updates,
  - All final closing documents and instructions present,
  - Computational and assessment/abatement procedures followed,
  - Accuracy and timeliness of assessments/abatements, and
  - Appropriate time spans and time applied.
- (2) Standard 8 is rated at the maximum allowable score when the following occurs:
  - a. Interest is correctly computed by the TE,
  - b. ACDS is updated with the revised statute date and tax/penalty/claim amount,
  - c. All final closing documents and instructions are in the administrative file,
  - d. Proper procedures for assessment/abatements are applied,
  - e. Assessments/abatements are completed timely and accurately, and
  - f. Time spans and time applied are appropriate.

8.1.7.5  
(10-18-2007)  
**AQMS Review Check  
Sheet for Collection  
Cases**

- (1) The AQMS reviewer's check sheet is a form that outlines the Quality Standards, Attributes, and Reason Codes. AQMS reviewers use the check sheet to systematically score each case. The check sheet outlines the criteria for rating each Standard and includes a comment section for each Standard, Attribute, and Reason Code.

8.1.7.5.1  
(04-16-2013)  
**Customer Service and  
Taxpayer Rights  
(Standard 1) Collection  
Cases**

- (1) Standard 1 measures whether Appeals:
  - Timely communicated with the taxpayers in an appropriate, professional manner;
  - Addressed the taxpayers' needs; and
  - Respected the taxpayers' rights.
- (2) Appeals is required to keep taxpayers appropriately informed throughout the Appeals process, address the taxpayers' needs and give them sufficient time to present their case.
- (3) Respecting taxpayers' rights involves both advising them of their rights and observing those rights in Appeals actions. Appeals must always keep the taxpayers' rights as the top priority.
- (4) For Standard 1 to be rated at the maximum allowable score, the following actions must be taken on the case:
  - a. Advise taxpayers of their rights,
  - b. Explain the Appeals process,
  - c. Follow privacy, disclosure and ex parte rules, and
  - d. Keep the taxpayer informed throughout the Appeals process.
- (5) To keep the taxpayer and/or representative informed about the status of the case, contact should be initiated timely and continue throughout the Appeals process.

8.1.7.5.2  
(04-16-2013)  
**Quality of Decision  
(Standard 2) Collection  
Cases**

- (1) Standard 2 measures whether the Appeals settlement is supported by a well-reasoned analysis of facts and law. Issues referred to Appeals require consideration of all relevant facts and law.
- (2) The AQMS reviewer will not substitute personal preference for the judgment of the ATE when the decision is fairly supported by facts and applicable law.
- (3) Standard 2 is rated at the maximum allowable score when the case file reflects a quality decision.

8.1.7.5.3  
(04-16-2013)  
**Computations Prepared  
by ATEs (Standard 3)  
Collection Cases**

- (1) Standard 3 measures the accuracy of the tax, penalty, interest and other computations. This Standard includes:
  - Consideration of the Reasonable Collection Potential (RCP) in OIC cases;
  - The amount of penalty in TFRP cases where adjustments are made by Appeals;
  - Payment amounts for installment agreements;
  - Liability adjustments in CDP cases; and
  - Interest computations, when applicable.
- (2) Standard 3 is rated at the maximum allowable score when the AQMS reviewer determines the relevant computations are correct.

8.1.7.5.4  
(04-16-2013)  
**Appeals Case  
Memorandum (ACM)  
(Standard 4) Collection  
Cases**

- (1) Standard 4 measures whether the Appeals Case Memorandum (ACM) adequately explains and documents the rationale and merits of each settlement or unagreed disposition. The ACM is the written record prepared by the ATE that provides the principal support for the case conclusion and/or report.
- (2) The ACM must adequately explain the conclusions reached in the Appeals process as well as accurately reflect the significant and relevant information gathered during the process.
- (3) The ACM is the document used to assist management in reviewing the case decision as well as providing feedback on the case settlement to Compliance.
- (4) Standard 4 is rated at the maximum allowable score when the following occurs:
  - a. The Form 5402, Appeals Transmittal and Case Memo, is properly completed,
  - b. The ACM addresses all relevant issues, for each work stream,
  - c. The ACM is written using the Plain English writing style, and
  - d. The ACM is presented in a clear, concise and professional manner.

8.1.7.5.5  
(04-16-2013)  
**Time Span and Time  
Applied (Standard 5)  
Collection Cases**

- (1) Standard 5 measures the timeliness of actions taken by the ATE during the time span required to complete the case, and the use of time relative to the complexity of the issues. Once a case is received by the ATE, subsequent actions should be initiated timely throughout the Appeals process.
- (2) Timeliness as a Standard is rated relative to the type and circumstances of each case. The focus of this Standard is the overall time management of the case.

- (3) Standard 5 is rated at the maximum allowable score when the time span is appropriate for the actions taken, time applied is commensurate with the work performed, and the case kept moving throughout the Appeals process.

8.1.7.5.6  
(04-16-2013)  
**Procedural  
Requirements (Standard  
6) Collection Cases**

- (1) There are numerous procedural actions Appeals must comply with during the processing of a case. Standard 6 measures whether important procedural aspects of Appeals Collection cases are performed.
- (2) Special Appeals Collection case procedures, such as those required for Collection Due Process, Offer in Compromise, Collection Appeals Program, and Trust Fund Recovery Penalty cases, are also measured under this Standard.
- (3) Standard 6 is rated at the maximum allowable score when the ATE follows general and special case procedures relevant to the circumstances of the case.

**Note:** If there is a difference between local and IRM procedures, the IRM and National guidelines are controlling for purposes of the AQMS rating.

8.1.7.5.7  
(04-16-2013)  
**Case Processing  
(Standard 8) Collection  
Cases**

- (1) Standard 8 measures the following actions taken by APS employees on Collection cases:
- Compliance with processing procedures for CAP, CDP/EH, OIC, and TFRP cases;
  - Accuracy of adjustments; and
  - Appropriateness of time spans.
- (2) Standard 8 is rated at the maximum allowable score when the following occurs:
- a. Front-end and back-end processing procedures for Collection cases are correctly applied,
  - b. Adjustments are accurately processed prior to sending the case to AQMS, and
  - c. Time spans of APS employees are appropriate.

