



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

21.10.1

SEPTEMBER 5, 2024

EFFECTIVE DATE

(10-01-2024)

PURPOSE

- (1) This transmits revised *IRM 21.10.1, Quality Assurance - Embedded Quality (EQ) Program for Accounts Management, Compliance, Field Assistance, Tax Exempt/Government Entities, Return Integrity and Compliance Services (RICS), and Electronic Products and Services Support.*

MATERIAL CHANGES

- (1) IRM 21.10.1.2(3) - Added new SPRGs to table, removed inactive SPRGs, and modified SPRGs as necessary.
- (2) IRM 21.10.1.2(7) - Added cross reference link in paragraph to Quality Review of Phone Calls instructions.
- (3) IRM 21.10.1.2(9) - Clarified guidance and added ACS Phones to Campus Collection name.
- (4) IRM 21.10.1.2.1(2) - Added Technical Services Operation (TSO) Phones to list of SPRGs.
- (5) IRM 21.10.1.2.2(1) - Added Backup Withholding Paper and Phones SPRGs to list.
- (6) IRM 21.10.1.2.5(4) Note - Updated guidance for sharing NQRS reviews with employees.
- (7) IRM 21.10.1.2.6.8 - IPU 24U0599 issued 05-02-2024 - Added guidance for conducting Spot Checks.
- (8) IRM 21.10.1.2.6.8(6) - Updated guidance for searching CII prior day closings.
- (9) IRM 21.10.1.2.7(1) - Removed reference to Lead Gate as it is no longer supported.
- (10) IRM 21.10.1.3.2(6) - Updated guidance for determining how often quality estimates are necessary, to include bimonthly.
- (11) IRM 21.10.1.3.3.1(3) - Added references to IRC 6056 and 4980H to guidance.
- (12) IRM 21.10.1.4(8) - Added bullet with guidance for CQRS for inputting reviews to NQRS based on Contact Recording data.
- (13) IRM 21.10.1.4.1.10(1) - Updated guidance for SOI sampling for PPS calls monitored by CQRS, to a quarterly basis.
- (14) IRM 21.10.1.4.1.14(1) - Updated guidance for SOI sampling for ID Theft Phone calls monitored by CQRS, to a quarterly basis.
- (15) IRM 21.10.1.4.1.28(1) - Updated guidances for SOI sampling for General Tax Law Phones calls monitored by CQRS, to a quarterly basis.
- (16) IRM 21.10.1.4.1.37 - Removed subsection as lead gate is no longer supported.
- (17) IRM 21.10.1.4.2.2.1(3) - Added paragraph providing guidance for Quality Analysts and Mangers when reviewing ACS Phones SPRGs.
- (18) IRM 21.10.1.4.2.2.12(2) - Removed Collection Phones CSCO SPRG.

- (19) IRM 21.10.1.4.2.2.13(3) - Added IRC reference to update guidance for reviewing Withholding Compliance phone cases.
- (20) IRM 21.10.1.4.2.2.14 (3) - New paragraph added to provide additional guidance for reviewing PDC Phones SPRG.
- (21) IRM 21.10.1.4.2.3.7(1)(3)(4) - Updated subsection to include guidance for new Backup Withholding Phones SPRG.
- (22) IRM 21.10.1.4.2.3.10 - New subsection added to define new BWH Phones SPRG.
- (23) IRM 21.10.1.4.4.2 - IPU 24U0033 issued 01-03-2024 - Added guidance for sampling plans for TSO phone calls - SERP Feedback 14683
- (24) IRM 21.10.1.4.4.2(4) - Updated guidance for SOI sampling for TSO phone calls monitored by CQRS, to a bi-monthly basis.
- (25) IRM 21.10.1.5.1.2(5) - IPU 24U0156 issued 01-30-2024 - Revised instructions for determining received dates - SERP Feedback 16183
- (26) IRM 21.10.1.5.3(6)(7) - Note removed, new paragraph added to update guidance for coding NQRS reviews by Quality Analysts.
- (27) IRM 21.10.1.5.3.2.19(1) - Updated SPRG name to include acronym.
- (28) IRM 21.10.1.5.3.3(1) - Updated guidelines to remove reference to the CII Performance Guide.
- (29) IRM 21.10.1.5.3.3.14(1)(3)(6) - Updated subsection to include guidance for new Backup Withholding Paper SPRG.
- (30) IRM 21.10.1.5.3.3.15(1)(3) - Revised subsection defining Exam Paper SPRGs to add guidance for new Backup Withholding Paper SPRG.
- (31) IRM 21.10.1.5.6(1) - Removed the words statistically valid.
- (32) IRM 21.10.1.5.7(1)(2) - Updated subsection for clarity. Examples of work included were removed.
- (33) IRM 21.10.1.5.12(3) - Added and removed examples of work included in RIVO AQC Reviews.
- (34) IRM 21.10.1.6 - New section added for Definition of the RIVO Referrals SPRG.
- (35) IRM 21.10.1.7.7.1(1) - IPU 23U1114 issued 11-22-2023 is now IRM 21.10.1.8.7.7.1 - Removed exception for Collection Quality for Feedback Summary - SERP Feedback 15017
- (36) IRM 21.10.1.7.7.1(1) - IPU 23U1150 issued 12-05-2023 is now IRM 21.10.1.8.7.7.1 - Revised Feedback Summary Remarks in EQRS Remarks fields table for clarification - SERP Feedback 15260
- (37) IRM 21.10.1.7.7.1(2) - IPU 23U1053 issued 10-26-2023 is now IRM 21.10.1.8.7.7.1 - Added EQRS Accounts Management Only - SERP Feedback 14033
- (38) IRM 21.10.1.7.7.2(2) - IPU 23U1150 issued 12-05-2023 is now IRM 21.10.1.8.7.7.2 - Paragraph revised to clarify PAS analysts as Campus Examination - SERP Feedback 15247
- (39) IRM 21.10.1.7.7.2(1) - IPU 24U0050 issued 01-04-2024 is now IRM 21.10.1.8.7.7.2 - Revised note to add PAS analysts - SERP Feedback 15893
- (40) IRM 21.10.1.7.7.2(2) - IPU 24U0050 issued 01-04-2024 is now IRM 21.10.1.8.7.7.2 - Revised note to add PAS analysts - SERP Feedback 15894

- (41) IRM 21.10.1.7.12.2(3) - IPU 23U1053 issued 10-26-2023 is now IRM 21.10.1.8.12.2 - Note revised, deleted the PCC 6040A reference, added how volumes will be calculated - SERP Feedback 13787
- (42) IRM 21.10.1.8.1(1)(4)(5)(7)(8)(10) - Subsection revised to update guidance for accessing the EQRS/NQRS system.
- (43) IRM 21.10.1.8.2(3) - Updated guidance for accessing EQRS/NQRS.
- (44) IRM 21.10.1.8.3(1) - IPU 24U0398 issued 03-13-2024 IPU 24U0599 issued 05-02-2024 is now IRM 21.10.1.9.3 - Revised paragraph for clarification on the rebuttal process - SERP Feedback 17907
- (45) IRM 21.10.1.8.3(2) - IPU 24U0398 issued 03-13-2024 IPU 24U0599 issued 05-02-2024 is now IRM 21.10.1.9.3 - Paragraph updated to provide further guidance on submitting rebuttals - SERP Feedback 17908
- (46) IRM 21.10.1.8.3(3) - IPU 24U0398 issued 03-13-2024 IPU 24U0599 issued 05-02-2024 is now IRM 21.10.1.9.3 - Added paragraph to provide steps sites should take before submitting a rebuttal - SERP Feedback 17911
- (47) IRM 21.10.1.8.3(5) - IPU 24U0398 issued 03-13-2024 IPU 24U0599 issued 05-02-2024 is now IRM 21.10.1.9.3 - New paragraph explains the roles of the EQ Program Manager and PI Specialist - SERP Feedback 17915
- (48) IRM 21.10.1.8.3(6) - IPU 24U0398 issued 03-13-2024 IPU 24U0599 issued 05-02-2024 is now IRM 21.10.1.9.3 - Additional guidance for when PAS does not agree with a rebuttal - SERP Feedback 17916
- (49) IRM 21.10.1.8.3(8) - IPU 24U0398 issued 03-13-2024 IPU 24U0599 issued 05-02-2024 is now IRM 21.10.1.9.3 - New guidance to detail the role of PICA SPRG Analysts for second level rebuttals - SERP Feedback 17930
- (50) IRM 21.10.1.8.7.1(2) - Updated procedure to include RIVO.
- (51) IRM 21.10.1.8.11(3) - Added reason for deleting DCI record to table.
- (52) IRM 21.10.1.8.14.1(1) - Added MAJA acronym to bulletlist.
- (53) IRM 21.10.1.8.9(2) - Clarified guidance for editing SPRGs in NQRS.
- (54) IRM 21.10.1.9.1(6) - Updated guidance to remove the word fax.
- (55) IRM 21.10.1.9.1(10) - Updated references to The Chief in the table for clarity.
- (56) IRM 21.10.1.9.2(7) - Updated guidance to remove the word fax.
- (57) IRM 21.10.1.9.2 (11) - Updated references to The Chief in the table for clarity.
- (58) IRM 21.10.1.9.4(2) - Updated paragraph for clarity on the rebuttal process.
- (59) IRM 21.10.1.9.5 - Subsection updated to current guidance on PAS Rebuttal procedures for RIVO.
- (60) IRM 21.10.1.9.5.1 - Subsection updated for clarification for First Level Rebuttal procedures for RIVO.
- (61) IRM 21.10.1.9.5.2(3) - Changed Lead Quality Analyst to Headquarter Analyst(s).
- (62) IRM 21.10.1.9.7(1) Note - Updated note for clarity.
- (63) IRM 21.10.1.9.7(6) - Updated guidance to remove the word fax.

- (64) IRM 21.10.1.9.7(10) - Updated references to The Chief in the table for clarity.
- (65) IRM 21.10.1-2 - Updated guidance for CER Reviewer Lead permission level requests.
- (66) IRM 21.10.1-4 - Added note to remarks for Site/Area header and clarified operational definition for Primary and Secondary CA Driver IRM Reference.
- (67) IRM 21.10.1-5 - Added Timely Actions to table as new attribute.
- (68) IRM 21.10.1-11 - Added new SPRGs to NQRS Reporting Periods table, and updated existing SPRGs throughout.
- (69) IRM 21.10.1-12 - Added IAAL (Installment Agreement Accounts List" to acronyms.
- (70) IRM 21.10.1 - IPU 24U0599 issued 05-02-2024 - revised throughout to update organizational title Wage and Investment to Taxpayer Services.
- (71) IRM 21.10.1 - Revised IRM throughout for compliance to current gender inclusive guidelines.

EFFECT ON OTHER DOCUMENTS

IRM 21.10.1, Effective October 1, 2023, is superseded. This IRM includes the following IPU: IPU 23U1053 issued 10-26-2023, IPU 23U1114 issued 11-22-2023, IPU 23U1150 issued 12-05-2023, IPU 24U0050 issued 01-04-2024, IPU 24U0156 issued 01-30-2024, IPU 24U0398 issued 03-13-2024, IPU 24U0599 issued 05-02-2024, IPU 24U0921 issued 08/14/2024.

AUDIENCE

Accounts Management (AM), Campus Collection and Campus Examination in Small Business/Self-Employed (SB/SE) and Taxpayer Services (TS), Electronic Products and Services Support (EPSS), Field Assistance (FA), Return Integrity and Compliance Services (RICS), and Tax Exempt and Government Organizations (TE/GE)

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21.10.1

Embedded Quality (EQ) Program for Accounts Management, Campus Collection, Campus Examination, Field Assistance, Tax Exempt/Government Entities, Return Integrity and Compliance Services (RICS), and Electronic Products and Services Support

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 - 21.10.1.8.12.1 Standard EQRS Reports
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 - 21.10.1.8.13 EQRS/NQRS Ad Hoc Reports
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 - 21.10.1.8.14 EQRS/NQRS Help Page
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 - 21.10.1.9 Quality Review Rebuttal Process
 - 21.10.1.9.1 CQRS Defect Rebuttal Procedures
 - 21.10.1.9.2 CQRS Defect Rebuttal Procedures - Accounts Management
 - 21.10.1.9.3 PAS and Site Review Defect Rebuttal Procedures - Accounts Management

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- 21.10.1.9.4 PAS Review Defect Rebuttal Procedures - Campus Examination
 - 21.10.1.9.5 PAS Review Defect Rebuttal Procedures – RIVO
 - 21.10.1.9.5.1 First Level PAS Rebuttal Procedures – RIVO
 - 21.10.1.9.5.2 Second Level PAS Rebuttal Procedures – RIVO
 - 21.10.1.9.5.3 Quality Review Exceptions and IRM Deviations
 - 21.10.1.9.6 Field Assistance Quality Review Rebuttal Process
 - 21.10.1.9.6.1 CQRS Defect Rebuttal Procedures for Field Assistance
 - 21.10.1.9.7 CQRS Defect Rebuttal Procedures – Electronic Products and Services Support

Exhibits

- 21.10.1-1 Approximate Precision Margin Table
- 21.10.1-2 Permission Levels for EQRS
- 21.10.1-3 Permission Levels for NQRS
- 21.10.1-4 EQRS/NQRS Header Fields
- 21.10.1-5 EQRS/NQRS Attributes
- 21.10.1-6 715 Flow Chart for Account Management, Campus Collection, Campus Examination, Field Assistance, e-help, Return Integrity and Compliance Services (RICS) – Integrity and Verification Operations and TE/GE
- 21.10.1-7 718 Flow Chart
- 21.10.1-8 909 Flow Chart for Centralized Evaluative Review
- 21.10.1-9 NQRS Month Ending Cutoff Dates - Cycle SPRGs
- 21.10.1-10 NQRS Month Ending Cutoff Dates - Calendar SPRGs
- 21.10.1-11 NQRS Reporting Periods
- 21.10.1-12 Acronyms

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21.10.1.1 (08-17-2023) Program Scope and Objectives

- (1) Embedded Quality is the system used by Accounts Management, Campus Compliance Services consisting of Collection, Examination, Return Integrity and Compliance Services (RICS) and Specialty, Electronic Products and Services Support, Field Assistance, Return Integrity, and Tax Exempt/Government Entities for their Embedded Quality Review Program.
- (2) **Purpose:** This section provides procedures for Campus Embedded Quality program level and site reviews, front-line manager evaluative employee reviews, as well as, accessing, adding, editing, and correcting National Quality Review System (NQRS) and Embedded Quality Review System (EQRS) records and generating reports.
- (3) **Audience:** The primary users of this IRM are campus embedded quality reviewers, frontline managers and program analysts.
- (4) **Policy Owner:** The policy owner of the procedures in this IRM is the Director, Customer Account Services.
- (5) **Program Owner:** The Director, Joint Operation Center is responsible for the administration, procedures, and updates related to the program.
- (6) **Primary Stakeholders:** The areas affected by the procedures in this IRM are as follows:
 - Accounts Management and Field Assistance, Electronic Products and Services Support (EPSS), and Return Integrity and Compliance Services (RICS) in Taxpayer Services (TS)
 - Campus Collection and Campus Examination programs within Small Business/Self-Employed (SBSE)
 - Tax Exempt and Government Entities (TEGE)
- (7) **Program Goals:** The primary objectives of this IRM are to provide a point of reference in monitoring, conducting, measuring, and improving the quality of work.

21.10.1.1.1 (09-13-2021) Background

- (1) 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 in the following areas:
 - Telephone operations
 - Closed Paper case reviews
 - In-process case reviews
 - Responses to taxpayer correspondence
 - Outgoing correspondence and notices
 - Adjustment actions
 - Centralized processes
 - E-mail responses to IRS web site questions
 - Taxpayer Assistance Center contacts

21.10.1.1.2
(08-31-2020)
Authority

- (1) Policy Statement 1-2, Principles of Quality, provides the authoritative basis for the procedures in this IRM.

21.10.1.1.3
(08-17-2023)
Acronyms

- (1) See Exhibit 21.10.1-12 for a list of acronyms most common in this IRM.

21.10.1.2
(09-05-2024)
The Quality Review Process

- (1) The Quality Review process provides a method to monitor, measure, and improve the quality of work.
- (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 measurement 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 the five buckets. The buckets are defined as follows:

- **Customer Accuracy:** giving the correct answer with the correct resolution. “Correct” is measured based on the taxpayer receiving a correct response or resolution to the case or issue, and if appropriate, taking the necessary case actions or case disposition to provide this response or resolution. Coding for additional IRS issues or procedures that do not directly impact the taxpayer’s issue or case are not considered.
 - **Regulatory Accuracy:** adhering to statutory/regulatory process requirements when making determinations on taxpayer accounts/cases.
 - **Procedural Accuracy:** adhering to non-statutory/non-regulatory internal process requirements when making determinations on taxpayer accounts/cases.
 - **Professionalism:** promoting a positive image of the Service by using effective communication techniques.
 - **Timeliness:** resolving an issue in the most efficient manner using proper workload management and time utilization techniques.
- (3) A “product line” is a major grouping of similar work that is reportable and is measured in the Business Performance Review System (BPRS). Product lines listed below are further defined later in this IRM. The national and local quality reviews for these product lines will be entered into NQRS, and the managerial/ Centralized Evaluative Review (CER) quality reviews for these product lines will be entered into EQRS. A “Specialized Product Review Group (SPRG)” is a subset of a product line that has a separate sample.

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Product Line	Specialized Product Review Group (SPRG)	SOI Designed Sample
Accounts Paper	Accounts Paper Adjustments	Yes
Accounts Paper	Adjustments Paper (non-CII)	Yes
Accounts Phones	Accounts Phones General	Yes
Accounts Phones	Accounts Phones NTA	No
Accounts Phones	Accounts Phones PPS	Yes
Accounts Phones	AM Identity Theft Phones	Yes
ACS Phones	ACS Phones	Yes
ACS Phones	ACS Text Chat Phones	No
ACS Written	ACS Case Processing	No
ACS Written	ACS Support	No
AM Identity Theft Paper	IDT Fraudulent Returns	Yes
AM Identity Theft Paper	IDT IPSU	Yes
AM Identity Theft Paper	IDT Paper - AM	Yes
AM Identity Theft Paper	IDT Specialty - AM	Yes
AM Routing	AM Routing Default Screener	Yes
AM Specialized Services	AMSS CAF/POA	Yes
AM Specialized Services	AMSS EIN	Yes
AM Specialized Services	AMSS International Specialized	Yes
AM Specialized Services	AMSS Support Services	Yes

Product Line	Specialized Product Review Group (SPRG)	SOI Designed Sample
AM Specialized Services	AMSS Technical Services	Yes
AUR Paper	AUR Paper	No
AUR Paper	AUR Paper CAWR	No
AUR Paper	AUR Paper FUTA	No
AUR Paper	AUR Paper PMF	No
AUR Paper	BMF AUR Paper	No
AUR Phones	AUR Phones	No
AUR Phones	BMF AUR Phones	No
ASFR Paper	ASFR Paper	No
ASFR Phones	ASFR Phones (Including Refund Hold)	No
Centralized Case Processing Collection Paper	CLO Lien Paper	No
Centralized Case Processing Collection Paper	CCP GCP	No
Centralized Case Processing Collection Paper	CCP MMIA	No
Centralized Case Processing Collection Paper	CLP Lien Paper CRD	No
Centralized Case Processing Phones	CLO Lien Phones	No
Centralized Case Processing Phones	CCP MMIA Phones	No

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Product Line	Specialized Product Review Group (SPRG)	SOI Designed Sample
Centralized Case Processing Exam Paper	CCP Exam Paper	No
CIO Paper	CIO Paper	No
CIO Phones	CIO Phones	No
OIC Paper	MOIC Paper	No
OIC Paper	COIC Process Exam	No
Collection Paper	CSCO Paper	No
Collection Paper	CSCO Paper IAAL Transcripts	No
Collection Paper	CSCO Paper MISC	No
Collection Phones	Collection Phones - Combat Zone	No
Collection Phones	WHC Phones	No
Compliance PAS	Compliance PAS Review	No
CS Specialized Paper Services	Centralized Excise Tax Paper	No
CS Specialized Paper Services	Centralized Estate and Gift Tax Paper	No
CS Specialized Paper Services	Centralized Transfer Tax Technician	No
CS Specialized Phone Services	Centralized Excise Tax Phones	No
CS Specialized Phone Services	Centralized Estate and Gift Tax Phones	No
e-help Phones	e-help Phones	Yes

Product Line	Specialized Product Review Group (SPRG)	SOI Designed Sample
Exam Paper	Backup Withholding (BWH) Paper	No
Exam Paper	Exam Paper Area Office Support	No
Exam Paper	Exam Paper Classification	No
Exam Paper	Exam Paper Discretionary Programs	No
Exam Paper	Exam Paper EIC Programs	No
Exam Paper	Exam Paper Flow Through Entities	No
Exam Phones	Backup Withholding (BWH) Phones	No
Exam Phones	Exam Phones	No
Forms Order	Forms Order NDC	Yes
Independent Administrative Review	IAR Paper	No
Innocent Spouse Paper	Innocent Spouse Paper	No
Innocent Spouse Phones	Innocent Spouse Phones	No
Return Integrity and Verification Operations	RIVO Screening and Verification	Yes
Return Integrity and Verification Operations	RIVO Accounts Resolution	Yes
Return Integrity and Verification Operations	RIVO Identification	Yes
Return Integrity and Verification Operations	RIVO Frivolous Filer Paper	Yes

Product Line	Specialized Product Review Group (SPRG)	SOI Designed Sample
Return Integrity and Verification Operations	RIVO Frivolous Filer Phones	Yes
Return Integrity and Verification Operations	RIVO BMF IDT	Yes
Return Integrity and Verification Operations	RIVO AQC	Yes
Return Integrity and Verification Operations	RIVO Referrals	Yes
International Phones	Accounts Phones International	Yes
International Phones	Tax Law Phones International	Yes
Private Debt Collection Phones	PDC Phones PCA Calls	No
Spanish Phones	Accounts Phones Spanish	Yes
Spanish Phones	Tax Law Phones Spanish	Yes
Tax Law Phones	Tax Law Phones General	Yes
TE/GE Phones	TE/GE Telephone	Yes
TE/GE Correspondence	TE/GE Correspondence	No
TSO Phones	TSO Phones	Yes
Field Assistance	FA Procedural	Yes
Field Assistance	FA Contacts	Yes

Product Line	Specialized Product Review Group (SPRG)	SOI Designed Sample
AM Clerical	Image Control Team	No
Return Preparer Misconduct	Return Preparer Misconduct	Yes

- (4) New product lines for Campus Collection or Campus Examination must be approved by the Collection or Examination Quality and Technical Support (QTS) who have responsibility for updates and maintenance of the system, and the EQ National Support Staff, who is responsible for programming the database. Other functions need approval from the areas responsible for quality review and the EQ National Support Staff. The function must be prepared to provide the following information:
- Is there an existing measure?
 - How many Full Time Equivalents (FTEs) will be needed to review the product line, and how will the function provide them?
 - Who will perform the review (Centralized Quality Review System, Program Analysis System or site quality analysts)?
 - What is the volume of work?
 - Who is recommending this request?
 - Will Contact Recording be used?
- (5) Reviews for the Quality Review process are completed by the Centralized Quality Review System (CQRS), Program Analysis System (PAS), or sites (for some national quality measure or, local reviews performed for quality improvement). The National Review is a review that measures the quality of the entire product. Review data is compiled using a Data Collection Instrument (DCI). Data from national reviews is input to the National Quality Review System (NQRS), then rolled up, to provide the business results for the Balanced Measures. These results are the quality ratings for Customer Accuracy, Professionalism, and Timeliness. Data from local reviews performed for quality improvement is entered into NQRS as a Local Review and is *not* rolled up into the national accuracy rates.
- (6) The Managerial Review process creates accountability by connecting employee reviews to the balanced measures. Managers and CER will use the system to track employee performance and training needs. Data from the managerial and CER reviews is entered into the Embedded Quality Review System (EQRS), which maps to an employee's Critical Job Elements and Aspects. It is then rolled up to identify overall employee, team, department, and operation scores for Accuracy, Professionalism, and Timeliness. It is not combined in any way with national or local accuracy rates.
- (7) The Contact Recording system, Verint, records inbound telephone contacts between the Service and customers. The system is designed to record the complete conversation. Additionally, ten percent of the contacts are randomly selected for screen capture (recording of on-screen computer activity), which includes associated Wrap time, to enable the reviewer to hear the recording while observing the IRS agent's research, including up to 60 minutes of post-disconnect research during Wrap. Contact Recording technology allows managers to provide feedback and identify training needs for employees.

Managers can access recordings and allow employees to listen to their own interactions with customers. Contact Recording is available for CER reviewers, managers, leads, quality analysts and National quality review for most telephone product lines. An Evaluation Form in Verint **must** be submitted for telephone calls selected for review. The submission of the evaluation form retains the recording in Verint for eighteen months; otherwise the recording will purge at 60 days. Managers, CER and PAS **must** input the EQRS/NQRS DCI number in the Remarks section of the Verint Form to help identify and match reviewed calls with the EQRS/NQRS DCI. See IRM 21.10.1.4 (8), **Quality Review of Phone Calls**.

Reminder: CER reviewers will complete the evaluation form in Contact Recording/Verint, and notate the DCI number in the optional Comments field and all other required fields of the evaluation form.

Note: Periodically, there are systemic problems with Contact Recording. When there are problems, managerial reviews must be live monitored using alternate available tools. CER quality reviewers do not monitor live calls.

- (8) All calls handled by the operation are included in the sample and are selected by an algorithm that is programmed into the CR system to randomly select the calls for review.
- (9) Campus Quality Review SharePoint Site (CQRSS) was implemented to streamline the review and rebuttal process. Case contents are scanned into CQRSS. In Campus Examination completed reviews are shared with the Operations using a designated Points of Contact (POC) or CQRSS Coordinators. CQRSS use is mandatory on Campus Collection (excluding ACS Phones) and Campus Examination case/call reviews.
- (10) The IRS adopted the Taxpayer Bill of Rights (TBOR) in June 2014. Employees are responsible for being familiar with and acting in accordance with taxpayer rights. See IRC 7803(a)(3), and for additional information about the Taxpayer Bill of Rights please visit <https://www.irs.gov/taxpayer-bill-of-rights>.

21.10.1.2.1
(09-05-2024)

Centralized Quality Review System (CQRS)

- (1) Centralized Quality Review System (CQRS) is operated by the Joint Operations Center (JOC) to provide independent quality review services for several product lines.
- (2) Each product line consists of Specialized Product Review Groups (SPRGs). CQRS measures the quality of the following SPRGs:
 - Tax Law Phones Product line (General, International and Spanish)
 - Account Phones Product line (General, International, Spanish, Practitioner Priority Service (PPS) and Identity Theft)
 - Forms Order Product line (Forms Order National Distribution Center)
 - Routing and Pubs Product line (AM Default Screener Phones)
 - e-Help Support Phones Product line (e-Help Phones)
 - Tax Exempt/Government Entities (TE/GE) Phones Product line (TE/GE Phones)
 - Automated Collection System (ACS) Phones Product line (ACS Phones)

- Accounts Paper Product line (Accounts Paper Adjustments)
- AM Identity Theft Paper Product line (IDT-AM, Specialty, Return Preparer Misconduct, IPSU, Fraudulent Return)
- Field Assistance Product line (Field Assistance Contacts and Procedural Contacts)
- Technical Services Operation (TSO) Phones Product Line (TSO Phones)

21.10.1.2.2
(09-05-2024)

**Program Analysis
System (PAS) and Site
Reviews for the National
Measure**

(1) PAS and Site Quality Review measures the quality of:

- Adjustments Paper (non-CII)
- ACS Support
- ACS Text Chat Phones
- Accounts Management Clerical - Campus Support
- Accounts Management Specialized Services
- Automated Substitute for Return (ASFR) Paper and Phones
- Automated Underreporter (AUR) Paper and Phones
- Backup Withholding (BWH) Paper and Phones
- Business Underreporter (BUR) Paper and Phones
- Centralized Case Processing Collection (CCP) Paper and Phones
- Centralized Case Processing (CCP) Exam
- Centralized Insolvency Operation (CIO) Paper and Phones
- Centralized Liens (CLO) Paper and Phones
- Collection Paper and Phones
- Combined Annual Wage Reporting (CAWR) Paper
- Compliance Services (CS) Specialized Paper and Phones Services
- Exam Paper and Phones
- Federal Unemployment Tax Act (FUTA) Paper
- Independent Administrative Review
- Innocent Spouse Paper and Phones
- Offer In Compromise (OIC) Paper and Phones
- Payer Master File (PMF) Paper
- Private Debt Collection Phones
- Return Integrity and Compliance Services - Integrity and Verification Operations

21.10.1.2.3
(09-13-2021)

**Local Reviews for
Quality Improvement**

- (1) Local reviews may be performed to focus attention on areas that require improvement. The local quality reviews are performed by staffs reporting to the Quality Assurance Manager, Embedded Quality Program Manager (AM) or other units that have quality assurance duties. Local quality reviews may also be used for employee development and on-the-job instruction. The Accounts Management function may also request that local quality reviews be performed on processes that are not subject to the national quality review.
- (2) Local reviews should be used for one year when a new product is being implemented. This process is considered a “baseline” period. Often the new procedures being implemented are unstable and need to be adjusted. During this time changes are made to the functional IRMs and training is provided to the employees. The baseline period allows time for the operation to perfect their processes and procedures while receiving feedback on performance.

21.10.1.2.4
(09-13-2021)

Managerial/CER Reviews

- (1) Managerial/CER reviews, which are prepared on EQRS, measure employee performance.

Note: Managerial/CER reviews are performed independently from national and local quality reviews. National and local quality review results are never used for evaluation of individual employees.

- (2) Use evaluative quality review results to identify quality defects, mistakes, errors, and provide feedback to employees for performance improvement. Managers must use information about all defects (e.g., customer accuracy for taxpayer impact, procedural accuracy, timeliness, adjusting tax accounts and credits, failure to use the Interactive Tax Law Assistant (ITLA) tool) and performance improvements when preparing appraisals. Only defects that were charged and sustained (if rebutted) are to be used for evaluative appraisals.

21.10.1.2.5
(09-05-2024)

Objectives of Quality Review

- (1) Quality Review data is used by management to provide a basis for measuring and improving performance and program effectiveness by identifying:

- a. Defects resulting from site or systemic action(s) or inaction(s),
- b. Drivers of Customer Accuracy,
- c. Reason(s) for each defect occurrence,
- d. Defect trends, and
- e. Recommendation for corrective action

- (2) Quality review also provides:

- A way to ensure the corrective action was effective
- A vehicle for input to balanced measures, and
- Assistance to management in efforts to improve quality of service

- (3) Managerial review data is used by management for some or all the purposes listed above as well as:

- a. Tracking employee performance and providing input into employee appraisals,
- b. Identifying training needs for individual employees and for groups of employees, and
- c. Planning workload distribution.

Note: Managerial/CER reviews evaluate individual employee performance and are performed independently from national and local quality reviews. National and local quality review results are never used for evaluation of individual employees. See IRM 1.4.16, Accounts Management Guide for Managers, IRM 1.4.20, Filing and Payment Compliance Managers Handbook, IRM 1.4.11, Field Assistance Guide for Managers, IRM 1.4.18, Electronic Products and Support Services Managers Guide, IRM 1.4.19, Automated Underreporter Technical and Clerical Managers and Coordinators Guide, IRM 1.4.22 CAWR Manager and Coordinator Guide, IRM 1.4.23 FUTA Manager and Coordinator Guide and IRM 1.4.29 SB/SE Campus Exam/AUR, Exam Operations, Exam Managers Guide for more information on manager responsibilities in conducting managerial reviews.

- (4) In Campus Collection, Campus Examination and Return Integrity and Compliance Services, NQRS reviews are not to be shared with employees.

Note: Return Integrity and Verifications Operations (RIVO) which is under Return Integrity and Compliance Services, shares reviews with employees.

21.10.1.2.6
(08-17-2023)

**Quality Review Roles
and Responsibilities**

- (1) The Quality Review process relies on the teamwork of all the following:
- Headquarters Policy divisions, Headquarters Campus Quality Analysts, Headquarters Collection or Examination Quality and Technical Support (QTS) Product Line Analysts (PLAs), Process Improvement and Customer Accuracy (PICA) and EQ National Support Staff
 - CQRS - part of the Joint Operations Center (JOC)
 - Compliance PAS - Headquarters Campus Collection and Campus Examination Quality and reports to the program manager
 - Planning and Analysis (P&A) Staffs
 - Accounts Management, Campus Collection, Campus Examination, Electronic Products and Services Support, Return Integrity and Compliance Services, Field Assistance and TE/GE Operations
 - Quality Assurance Managers (QAMs) and Field Improvement Managers and Specialists or other quality staffs
 - Embedded Quality Program Managers

21.10.1.2.6.1
(09-04-2015)

**Headquarters Business
Operating Divisions
(BOD)**

- (1) The Headquarter Policy divisions issue program goals based on the Balanced Measures.
- (2) Policy reviews Quality Assurance programs as part of periodic reviews of Accounts Management, Compliance, Electronic Products and Services Support, Return Integrity and Compliance Services - Integrity and Verification Operations and Field Assistance programs.

21.10.1.2.6.2
(08-17-2023)

**Collection Quality and
Technical Support
(CQ&TS) and
Examination Quality and
Technical Support
(EQ&TS)**

- (1) The mission of CQ&TS and EQ&TS is to provide unbiased, cross-Policy administration of the Embedded Quality Review System. The functions span both Campus Collection and Campus Examination and have an enterprise objective to measure performance. By design it is independent from other functions to ensure impartiality and maintain data integrity. CQ&TS and EQ&TS regularly interacts with the headquarters' business owners and all campus/remote office operations to work quality issues including:
- Providing oversight and coordination of the cross-functional Embedded Quality (EQ) Program.
 - Monitoring EQ program adherence including proper coding of reviews and all aspects of the sampling process.
 - Sponsoring on-going cross-campus discussions to identify trends and issuing guidance and direction to correct global problems.
 - Maintaining the EQ system which includes establishing workarounds for problems identified through coding.
 - Updating EQ tools including job aids, system fields, attribute definitions, and monitoring and resolving Contact Recording issues.
 - Establishing regulations and procedures and providing support for attribute coding for Campus Collection and Campus Examination reviews.

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- Making all final-authority determinations on elevated rebuttals or adjustments.
- Serving as the Campus Collection and Campus Examination liaison to Accounts Management including coordinating system adjustments to ensure uniform and cohesive data collection.
- Sponsoring and supporting new Campus Collection and Campus Examination product lines for the system.
- Supporting coding consistency exercises with Campus Operations to promote consistent coding by NQRS and EQRS reviewers.

21.10.1.2.6.3
(08-17-2023)

Embedded Quality (EQ) National Support Staff

- (1) The EQ National Support Staff is part of the Joint Operations Center (JOC) and provides support to all EQRS and NQRS users in all functions at all levels. The staff is responsible for:

- Serving as liaison between JOC and various Business Units in the Enterprise on program and quality issues
- Coordinating with Statistics of Income (SOI) on weighted report calculations and related programming
- Supporting business quality training initiatives
- Working with business units to develop and define new (Specialized Product Review Groups (SPRGs)
- Working with the business units to develop new reports as needed
- Working with various business Product Line Analysts to maintain Data Collection Instruments (DCIs) for current SPRGs
- Supporting the EQ Summits between business units and NTEU required in the contract
- Processing Reports Request Central (RRC) submissions for EQRS/NQRS data
- Issuing system alerts to customer base
- Ensuring official Quality measures (Customer Accuracy, Timeliness, Professionalism) as reported by the application are timely and accurate
- Ensuring managerial performance reviews as reported by the application are accurate and reliable
- Creating/submitting annual EQRS-C (Campus) enhancement UWR
- Creating/submitting annual EQRS-C Maintenance UWR and other UWRs as needed
- Working with IT (Applications Development, Embedded Quality Section) on all EQRS-C system-related issues
- Coordinating with IT in completing annual UWR submissions
- Maintaining EQRS-C database reference tables via OL-Matrix web application
- Serving as Application Point of Contact for all FISMA-related activities and requirements
- Maintaining Embedded Quality SharePoint site <https://irs.gov.sharepoint.com/sites/eqrsc-support>
- Serving as IRM author/content owner of IRM 21.10.1, **Embedded Quality (EQ) Program for Accounts Management, Campus Collection, Campus Examination, Field Assistance, Tax Exempt/Government Entities, Return Integrity and Compliance Services (RICS), and Electronic Products and Services Support.**

- Processing BEARS requests submitted to the following entitlements: EQRS (CAMPUS)-HQ (EQRS-HQ), NQRS (NQRS (CAMPUS)) and PROD ELEV EQRS USER (EQRS)

21.10.1.2.6.4
(09-11-2018)

**Accounts
Management/Compliance
Operations**

- (1) The P&A Chiefs for Accounts Management and Compliance are responsible for the Site Level Business Plans.
- (2) The P&A Chiefs are responsible for site reviews of product lines in Accounts Management that provide data for the Balanced Measures.
- (3) The operations managers are responsible for evaluative reviews on their employees separate and apart from the National Review process on the EQRS side of the database.
- (4) If feasible, the Embedded Quality Program Manager and Process Improvement Specialist/Field Improvement Specialist should report directly to the P&A Chief. This eliminates potential conflicts of interest which may occur when more than one department manager is accountable for a product or service. If a formal position is not designated within P&A the responsibilities should be designated to one or more individuals in the operation to ensure that the obligation is met.

21.10.1.2.6.5
(08-17-2023)

**Quality Assurance
Manager (QAM)**

- (1) This subsection only applies to remote and campus locations with functional areas where there is an existing QAM position. In offices/functional areas where no position exists, or in Campus Examination, management will need to ensure these duties are appropriately addressed.
- (2) The QAM is responsible for the overall planning, administration, and evaluation of the quality-related sections of the Site Level Business Plans. The QAM will identify problems and work with management to solve them.
- (3) The Site Level Business Plans outline procedures for the review of all areas of responsibility. This review process, when combined with CQRS/PAS data and other functional data, will help with evaluating the overall quality of operations and making recommendations for improvement.
- (4) The QAM will serve as the Quality (QA) manager for the Operation, ensuring that designated quality resources are used to focus on quality improvement efforts.

Note: Results of reviews performed by CQRS/PAS staff are not to be used in employee evaluations.

- (5) By using trend analysis, the QAM will determine the causes that adversely affect quality. The QAM will assist the management team in initiating processes for employees to improve their quality of service. It is important that lines of communication remain open among the QAM, the QR team, and management to identify problem areas, take appropriate corrective actions, and re-evaluate quality to ensure corrective actions result in improved quality.
- (6) The QAM or other designated person within the operation will log in and date the completed review records that require rework, including reviews by CQRS/PAS, where defects have been identified including when FLASH was annotated in the Feedback Summary Remarks field. Managers must return corrected work to the QAM within five working days of receipt. See IRM

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21.10.1.8.7(3), for additional instructions on FLASH remarks. The QAM will enter the completion date in the log. The QAM will monitor corrected work to ensure the timeliness and quality of responses to taxpayers.

- (7) The QAM will act as the liaison between the CQRS/PAS staff and management and is responsible for communicating quality information to all managers in the operation.
- (8) The QAM will identify training needs and recommend to the Training Coordinator and/or management, the type of training needed (e.g., on-the-job training or classroom instruction), and assist in the development of additional training exercises and workshops to meet those needs.
- (9) The QAM and the CQRS/PAS staff will be responsible for the protection of NQRS DCIs and any supporting documentation from legacy systems. All documents and information (including taxpayer information) seen, heard, or handled must remain secure and confidential.
- (10) The QAM will serve as the Embedded Quality liaison with managers.
- (11) The QAM will be responsible for working with the Training Coordinator and/or management to ensure that EQ training is made available to all who need it. The QAM is responsible for providing technical training to the quality staff.
- (12) The Field Improvement Specialists (FIS) will work closely with Headquarters and the PICA team to manage the portfolio of national projects and best practice evaluation. The expectations for the FIS positions include, but are not limited to, the following.
 - a. A regular solicitation for projects will be made to ensure there is no overlap between various sites or functions.
 - b. Field Directors recommending projects would oversee those selected.
 - c. Each Field Director will conduct at least one project with national impact each year.
 - d. Field Directors will have the latitude to use FIS resources for local projects.
 - e. All projects will be linked to the organization's strategic goals and direction.

21.10.1.2.6.6 (08-17-2023) **Quality Review/Embedded Quality Program Managers**

- (1) Throughout this IRM section, the term "Quality Managers" will be used to include the duties of CQRS/PAS Managers, Embedded Quality Program Managers or other functional Quality Review Managers who perform site reviews for the national quality measure and/or local reviews for quality improvement.
- (2) Quality Managers are responsible for ensuring the completion of the national and local reviews.
- (3) Campus Collection and Campus Examination PAS Managers use the Campus Quality Review SharePoint Site (CQRSS) to assign and monitor the national reviews.

- (4) Quality Managers ensure that all applicable work is sampled and reviewed within sample plan guidelines.

Note: *Results of reviews performed by CQRS/PAS are not to be used in functional employee evaluations.*

- (5) The Quality Manager maintains the integrity and quality of the review system by monitoring and reviewing the quality analysts and clerical support. The Quality Manager should routinely monitor the quality sampling selection process. Refer to descriptions of the product lines later in this section for more information on sample universes and sampling guidelines. The Quality Manager should also perform a periodic (at least quarterly) spot check of the work to confirm the case volume matches the count provided by the operations. For example: verify the review content of a single folder to ensure that the volume of the work matches the number of cases in the folder. If these figures do not match, contact the operation to address the reason(s) for the discrepancy and to discuss ways to improve the process accuracy.
- (6) The Quality Manager and staff determine the causes that adversely affect quality by using trend analysis to identify the most frequently made defects and root causes. The Quality Manager recommends corrective action and/or improvements to functional areas.
- (7) The Quality Manager identifies sample cases that require rework (including cases where FLASH was entered in the Feedback Summary Remarks field) and may forward them to the appropriate functional area. This includes reviews by CQRS and CER where defects have been identified. All defects must be reworked to ensure each taxpayer receives the correct information and all appropriate adjustments are made to their account(s). The manager of the employee who created the defect is responsible for ensuring the defect is corrected within the applicable timeframe after the two-day consistency period. Flash defects must be corrected by the next business day. All other corrective actions not marked as Flash defects must be corrected within five business days.
- (8) The Quality Manager is responsible for working with the Training Coordinator to ensure that the CQRS/PAS staff has the appropriate training.

21.10.1.2.6.7
(08-17-2023)

**Quality Analyst/PAS
Analyst**

- (1) A quality analyst, clerk, or operation designee is responsible for pulling the daily sample.
- (2) The quality analyst should perform an unbiased, consistent, and accurate review of all work.
- (3) The quality analyst provides the QAM or PAS Manager with:
- Any cases identified as Flash for rework
 - Analysis of types of errors identified during review.
- (4) The quality analyst should provide the QAM, CQ&TS, EQ&TS, Embedded Quality Program Manager, PICA Product Line Quality Analyst, or National Support Staff, as applicable, with recommendations for corrections/improvements on:
- IRM 21.10.1, *Quality Assurance - Embedded Quality (EQ) Program for Accounts Management, Compliance, Field Assistance, Tax Exempt/*

Government Entities, Return Integrity and Compliance Services (RICS) - Integrity and Verification Operations and Electronic Products and Services Support

- Embedded Quality Review Training Material
- The NQRS DCI

(5) The quality analyst will:

- a. Code the appropriate attribute for each action. While considering the root cause of any defects, a single action should not be coded “N” in multiple attributes to avoid a trickle-down effect.
- b. Review work using valid sampling techniques as approved by SOI for all SPRGs with sampling plans designed by SOI. See IRM 21.10.1.2, *The Quality Review Process*, to determine if the SPRG has a sample designed by SOI.
- c. Record complete review results using the NQRS DCI.
- d. Measure performance against established quality standards in the functional IRM, publications, and other approved reference sources.

(6) The quality analyst reviewing the work will need to complete training that is appropriate for the SPRG they will review. The following is a list of suggested training topics:

- Embedded Quality Review Training available on Integrated Talent Management (ITM)
- Quality Review command codes
- Automatic Data Processing (ADP)/Integrated Data Retrieval System (IDRS) training modules, including on-line accounts and adjustments, and Accounts Management and Compliance Services
- Coding Consistency Course
- Technical tax law (as appropriate)
- Interactive Tax Law Assistant (ITLA)
- Integrated Automation Technologies (IAT) Job Aids
- Accounts Collection Service Guide
- Correspondence guidelines
- Taxpayer Advocate Service guidelines and criteria
- Oral statement guidelines
- Procedural guidelines
- Communication skills
- Probing skills
- Timeliness guidelines
- e-help
- TE/GE Specialized Systems
- TE/GE *Probe and Response* Guide
- Continuing Professional Education (CPE) classes related to their assigned SPRG when available

21.10.1.2.6.8

(09-05-2024)

**Accounts Management
Local Quality
Analyst/PAS Analyst**

- (1) The Quality Analysts (PAS, QAC) is responsible for:
 - a. Pulling the daily sample (for TPR, AMSS, Adjustments, Campus Support, Non-CII, Spot-Checking Work Initiative, etc.)
 - b. Performing consistent, unbiased and accurate review of all work
 - c. Providing Managers with any cases identified as FLASH for rework and an analysis of the types of errors identified during review
 - d. Identifying IRM updates for Weekly Meetings and local training initiatives
 - e. Providing feedback for corrections/improvements to the tax analysts
- (2) The local Quality Analyst will use the National Quality Review System (NQRS) Data Collection Instrument (DCI) to:
 - a. Code the appropriate attribute for each action
 - b. Consider root cause of each defect as a single action
 - c. Not code "N" in multiple attributes to avoid a trickle-down effect
 - d. Review work using valid sampling techniques and approved by SOI
 - e. Record complete review results using the NQRS DCI
 - f. Measure performance against established IRM procedures, publications, form instructions and other approved reference material.
- (3) Identify and coordinate IRM procedures impacting quality. Follow IRM 21.10.1.2.7.1, *AM IRM Procedural Update/SERP Alert Filtering and Distribution*.
- (4) Work with local PI Specialist (or PICA) to gather facts/data to justify procedural, systemic and program changes to improve work practices, policies and procedures. Forward sound recommendations to PPM, IPSO, IDTVA and RICS - i.e., Taxpayer Protection Program with solid data to justify changes.
- (5) The Quality Analyst reviewing the work will need to complete Training lessons that are appropriate for the Specialized Product Review Group (SPRG) they review. The following is a list of suggested training topics:
 - Embedded Quality Review Training
 - Quality Review command codes
 - Automatic Data Processing (ADP)/Integrated Data Retrieval System (IDRS) training modules, including on-line accounts and adjustments, and Accounts Management and Compliance Services
 - EQRS Coding Consistency Training Courses (3 courses)
 - Technical Phone Courses (as appropriate)
 - Technical Paper Courses (as appropriate)
 - Technical *Probe and Response* Guide
 - Interactive Tax Law Assistant (ITLA)
 - Accounts Collection Service Guide
 - Correspondence guidelines
 - Taxpayer Advocate Service guidelines and criteria
 - Oral statement guidelines
 - Procedural guidelines
 - Communication skills
 - Probing skills
 - Timeliness guidelines
 - e-help
 - TE/GE Specialized Systems
 - TE/GE *Probe and Response* Guide

- (6) The local Quality Analyst will conduct “SPOT-CHECKS” of Adjustments Paper closures to stop incorrect account adjustments, incorrect letters (or no letter when required) and erroneous refunds. This task may be designated to another skilled employee with the appropriate skills to conduct the spot-check reviews (e.g., DMFC skills, Leads, CER Specialist).
- Each day search CII prior day closings by organization code and attempt to select 100 cases per day (e.g., 25 cases for 4 teams = 100 cases a day).
 - Procedural errors maybe skipped (unless they are egregious).
 - Long or complex cases maybe skipped.
 - On the Adjustment Spot Checking Spreadsheet record the actions and statistical information required.
 - Forward the Spreadsheet to Process Improvement (PI) Specialist by Tuesday of the following week.
 - The manager is to return the case to the CSR for immediate corrective action.
 - Each Manager is responsible for ensuring the case is closed correctly.
 - Manager and/or Lead is to share constructive feedback with employees to eliminate future mistakes. The case is non-evaluative.
 - Per IRM 21.5.1.5.1(17), *CII General Guidelines*, close as MISC. Close as MISC cases that are reopened from archives or reassigned to the CSR to correct a mistake.

Note: Using the “Close as MISC” button bypasses the National Program Quality Review (CQRS).

21.10.1.2.6.9
(10-24-2022)
**Centralized Evaluative
Review
Technician/Specialist**

- (1) Centralized Evaluative Review (CER) Technicians and Specialists are quality reviewers on the Planning and Analysis staff at Accounts Management campus and remote sites. The CER review teams are supported by a CER Manager and CER Lead. The CER teams report to the Embedded Quality Program Manager.
- (2) CER Technicians and Specialists duties are:
- Maintain research and technical skills for all current IRS work related procedures
 - Within three (3) business days of assignment, perform reviews of toll-free phone calls and/or Correspondence Imaging Inventory(CII) casework using the Embedded Quality Review System (EQRS) database
- Note:** CER Technicians will review CSRs grade 05 through 07 only. CER Specialists will review all CSRs and TLS/TSS employees assigned.
- Adhere to disclosure procedures to maintain confidentiality
 - Generate reports from EQRS to identify common errors and analyze trends
 - Prepare and present coding consistency cases for coding consistency meetings
 - Develop and share with site stakeholders:

- a. Job aids and training documents based on deficiencies identified through EQRS reports
- b. Quality improvement initiatives with recommendations for addressing quality deficiencies

Note: Technicians will assist with these tasks when directed by the CER team manager.

(3) Additional CER Specialists duties are:

- Respond to reconsiderations within five business days of the submission date
- Mentor CER Technicians and assist with analysis assignments and coding inquiries

(4) CER reviewers must use the following when evaluating and analyzing quality:

- EQRS and NQRS reports
- Enterprise Telephone Data (ETD) Reports
- IRM Procedural Updates (IPU) and SERP Alerts

(5) CER reviewers must complete training for the SPRG(s) they review. Some training topics include:

- Embedded Quality review training available through Integrated Talent Management (ITM)
- Quality review command codes
- Integrated Data Retrieval System (IDRS) training modules and related systems
- Coding Consistency cases
- Technical tax law and Interactive Tax Law Assistant (ITLA)
- Correspondence guidelines
- Taxpayer Advocate Service guidelines and criteria
- Oral statement guidelines
- Procedural guidelines
- Communication and Probing skills
- Timeliness guidelines

(6) Quality initiatives, job aids, and training documents for local use only must be approved by the EQ Program Manager. National initiatives, job aids, and training must be approved by headquarters.

(7) Evaluative review and coding questions/problems requiring headquarter assistance must be elevated to the Quality Assurance Specialist (QAS), Process Improvement (PI) Specialist, EQ Program Manager or designee. The QAS, PI Specialist, EQ Program Manager or designee may elevate the issue for additional research/clarification via the Problems/Questions Feedback Form available on EQ-Web. Examples of topics that may be elevated include:

- MAJA definitions or examples
- Quality Gram guidance or examples
- Coding examples not addressed in Quality Grams or by the PI Specialists/QAS requiring assistance from PICA CER Headquarter Analysts

Reminder: When submitting an issue using the Problems/Questions Feedback Form, the submitter must ensure that the EQ Program Manager, PI

Embedded Quality (EQ) Program for Accounts Management, Campus Collection, Campus Examination, Field Assistance, Tax Exempt/Government Entities, Return Integrity and Compliance Services (RICS), and Electronic Products and Services Support 21.10.1

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Specialist, or QAS has agreed to elevate to PICA CER Headquarter Analysts. The submitter must indicate this when presenting the problem or question on the feedback form (i.e., before stating the issue).

Note: The Problems/Questions Feedback Form is not to be used for IRM questions or problems. Refer to IRM 21.10.1.2.7.1, *AM IRM Procedural Update/SERP Alert/News Release Filtering and Distribution*, for more information. For SERP and/or IRM feedback, refer to IRM 21.1.2.2.2, *IRM 21 - Change Requests/Service-wide Electronic Research Program (SERP) Feedback*.

21.10.1.2.6.10
(06-08-2015)

Disclosure Reporting for Quality Reviewers

- (1) Quality Reviewers will document unauthorized disclosures in the feedback summary section of the DCI using the FLASH procedure (IRM 21.10.1.8.7, **EQRS/NQRS Remarks Section**) and advise the Operation that they **must** report the incident per IRM 21.1.3.2.2, **Authorized and Unauthorized Disclosures**, and IRM 10.5.4.3.3, **Inadvertent Unauthorized Disclosures and Losses or Thefts of IT Assets, BYOD Assets and Hardcopy Records/Documents** once the Operation accepts the defect or the rebuttal period expires.

21.10.1.2.7
(09-05-2024)

Accounts Management Embedded Quality Program Manager Roles and Responsibilities

- (1) Campus Embedded Quality Program Manager duties are to:
 - Identify and recommend potential new processes and procedural changes that will improve work processes, quality and level of service for the taxpayers.
 - Ensure feasible recommendations are presented to enhance procedural, policy, and systemic work practices.
 - Identify and recommend changes to provide consistency, enhance productivity and efficiency.
 - Elevate improvement process recommendations to Process Improvement (PI) Manager and Process Improvement Customer Accuracy (PICA) Tax Analysts.
 - Attend and assist with Training on improvement methods, including the Define, Measure, Analyze, Improve and Control (DMAIC) process.
 - Work with PICA to gather facts/data to justify procedural, systemic, and program changes to improve work practices, policies and procedures.
 - Share sound recommendations with solid facts and figures to justify changes to appropriate stakeholders such as Policy & Procedures IMF and BMF (PPI and PPB), Customer Technical Communication Program (CTCP), Identity Protection Strategy and Oversight (IPSO), Identity Theft Victim Assistance (IDTVA), Return Integrity and Compliance Services (RICS), Taxpayer Protection Program (TPP), and Field Assistance (FA).
 - Ensure approved recommendations are implemented in a timely manner. Identify and coordinate IRM procedures impacting quality (via PICA then to appropriate stakeholders such as PPM, IPSO, IDTVA, Field Assistance and RICS -- i.e., TPP). IRM 21.10.1.2.7.1, *AM IRM Procedural Update/SERP Alert Filtering and Distribution*.
 - Identify and coordinate IRM procedures impacting quality. PI Specialist are also responsible for following procedures in IRM 21.10.1.2.7.1, *AM IRM Procedural Update/SERP Alert Filtering and Distribution*.

- Lead cross-functional improvement discussions.
- Develop and share **Monthly Quality Review Talking Points** with the site Field Director, P&A Chief, Operations, Department and Frontline Managers. Talking points should cover quality data, error trends, site actions to address defects, improper transfers and other improvement actions. A courtesy copy of the talking points should be shared with your PICA Point of Contact (POC).
- Request action plans (from program owner), when appropriate.
- Participate in a least two projects (per person) per year (HQ and/or campus), working with PICA.
- Report project status monthly (weekly when appropriate) to PICA.
- Manage the improvement project when additional information must be gathered.
- Use at least half your time (during the year) helping the P&A Chief and the other half of your time (during the year) working with PICA (i.e., projects and other site-specific issues).
- Perform review of CQRS reviewer DCI coding within two-day consistency timeframe to help reduce the number of incorrect defects being charged and the number of rebuttals being processed
- Communicate results, recommendations and related improvement procedures to PICA.
- Conduct calibration and consistency analysis.
- Establish improvement team to address hot topics during the filing season.
- Identify local procedures, job aids, and check sheet(s) and ensure they are approved by Headquarters and used by each site for consistency.
- Ensure changes are based on the quality principles which are:
 - Professionalism
 - Customer Accuracy
 - Procedural Accuracy
 - Regulatory Accuracy
 - Timeliness
- Use the following reports when analyzing quality issues:
 - NQRS Weighted Customer Accuracy Report
 - NQRS Customer Accuracy Driver Report
 - NQRS Top Defects/Successes by Site Report
 - NQRS Ad-hoc Report
 - EQRS Customer Accuracy Driver Report
 - EQRS Top Defects/Successes by Site Report
 - EQRS Ad-hoc Report
 - EQRS/NQRS Comparison Report
 - SLIM Report
 - ETD Report

21.10.1.2.7.1
(09-07-2022)

**AM IRM Procedural
Update/SERP Alert/News
Release Filtering and
Distribution**

- (1) The following contains information for the filtering and distribution of IRM Procedural Updates (IPUs) and Alerts posted on SERP. Process Improvement (PI) Specialists and Quality Assurance Specialists (QAS) will designate a minimum of two employees (within each Accounts Management (AM) site); one primary and one backup, to filter and distribute IRM procedures, IPUs and Alerts. Designated employees must:
 - a. Possess strong technical skills in the applicable programs
 - b. Have excellent communication skills

- c. Can identify information of importance to the site programs and distribute in a timely manner
- (2) Distribution will be conducted as follows:
 - a. Identifying information of high importance requiring immediate distribution (daily)
 - b. Identifying information that is relevant to site specific programs (weekly)
 - c. Consolidating information to be shared with the managers (daily/weekly)
- (3) Managers will determine what needs to be included in their weekly meetings or can assign to employees as directed read time.

Note: This process does not replace the employees' responsibility to identify and research information on SERP.

- (4) When identifying information for distribution, the designated employee will:
 - a. Identify the audience or area impacted
 - b. Use SERP, Tax Forms, and Tax Publication (including IRS websites) to identify information for the employees
 - c. Distribute the important and relevant information daily/weekly (as described above)
 - d. For IPU/Alert clarification, the designated employee (Campus/Remote) should contact the PI Specialist
- (5) If the PI Specialist needs assistance with IPU/Alert clarification, PI Specialist will contact their local Planning and Analysis (P&A) Analyst responsible for the related program/procedure for assistance.
- (6) If after consulting with each other, the PI Specialist and the P&A analyst cannot clarify the procedures, contact the IRM Author of the IPU or the Alert originator by utilizing the SERP Feedback process. PI Specialist will follow guidance under paragraphs (7), (8), and (9) below.
- (7) For clarification of **an IPU**, PI Specialist will submit a SERP Feedback following these steps:
 - a. Select the topic "IRMs" from the Topics button on the SERP Feedback screen
 - b. In the "Title" field, indicate "IPU xxUxxxx," using the number of the IPU
 - c. Refer to the **SERP Submitter Guide** for information on entering your Feedback issue
 - d. Follow the guidelines in IRM 21.1.2.2.2, **IRM 21 - Change Requests/ Servicewide Electronic Research Program (SERP) Feedback**.
- (8) For clarification of **an Alert**, PI Specialist will submit a SERP Feedback following these steps:
 - a. Select the topic "IRM Supplements" from the Topics button on the SERP Feedback screen
 - b. In the "Title" field, indicate "Alert xxAxxxx," using the number of the Alert

- c. Refer to the **SERP Submitter Guide** for information on entering your feedback issue
- (9) For both IPU and Alert clarification, PI Specialist will share a copy of the SERP e-mail confirmation with the PICA Analyst with the assigned SPRG via e-mail. Include with the e-mail:
 - a. Subject line title: "Request for Clarification"- "IPU xxUxxxx" or "Alert xxAxxxx" (if IPU or Alert)
 - b. Brief description of the issue (short statement explaining what is unclear and the impact)
 - c. Supporting documentation if appropriate
 - d. Copy of SERP feedback control
- (10) PI Specialist must keep the Designated employee (who raised the issue) informed that the request for clarification has been raised. PI Specialist will ensure clarification that is received is shared with designated employee for appropriate dissemination locally.
- (11) When requesting corrections and/or changes to **existing/current** IRM procedures, follow the guidelines in IRM 21.1.2.2.2, *IRM 21 - Change Requests/ Servicewide Electronic Research Program (SERP) Feedback*.
- (12) Each AM site is responsible for the distribution of SERP information accordingly:
 - a. Post the Directed Read Time information weekly in a prominent location (e.g., post to local site Quality website). Send a copy via e-mail to Managers and Leads

Note: PI Specialist should encourage managers to timely deliver the information, especially if the information is critical to quality.
 - b. Weekly, the designated employee(s) will prepare a consolidated listing for AM employees of all required read items
 - c. Directed Read Time information will include:
 - The timeframe covered by the information
 - All Alerts and/or Quality Tips should be issued with links to an e-version, if available
 - All information as relevant to the site's specific programs, any clarification obtained for IRM procedures/IPUs/Alerts and links to the original source
 - Information grouped by specific program or product line based on the audience, when possible. The grouped information must include "ALL," "Balance Due," "Refund Inquiry," "PPS Only," "Phone Only," etc. Directed Read Time information for each week must be archived on the site's local website for future reference.

Note: Employees are responsible for using official read time each week to review Directed Read Time information.
- (13) The Process Improvement Specialist (or designee) will be responsible for the filtering of News Releases made available to the public:
 - a. Identify special News Releases (i.e., IRS Newswire) of high importance or hot topic that will alert Customer Service Representatives (CSRs) of IRS issues potentially impacting their programs (e.g., Tax Law, Accounts

Phone, PPS, Adjustments). These releases will be kept to a minimum to eliminate duplicating each New Release posted on IRS.gov.

- b. Identified News Release topics (with the numbers) are to be forwarded to the PICA Team - Accounts Phones SPRG Point of Contact (POC). The PICA POC will send the News Release to SERP for posting on the AM user Portals (IMF/BMF).
- c. This process gives the Customer Service Representatives (CSRs) special awareness of certain News Releases distributed to the public. All News Release are posted on IRS.gov.
- d. Approved topics will be posted (linked) on the AM Portal "News Release" page.

Note: The purpose of identifying special News Release topics to post on the AM Portal is to provide additional information for CSR awareness and Training purposes. The IRM, ITLA, and other official IRS publications are to be used to provide information and answers to taxpayer questions.

21.10.1.2.8
(12-01-2017)
**Strategy and Program
Plans/TS Operations
Plans**

- (1) The Strategy and Program Plans/TS Operations Plans are vehicles used to monitor, measure, and evaluate activities consistent with the quality goals of the Balanced Measures.
- (2) The Strategy and Program Plans/TS Operations Plans should include:
 - a. Action items that support Balanced Measures initiatives.
 - b. Measurement data from CQRS, PAS, QR, local reviews, quality staffs, and managerial reviews.

Note: *Throughout each month, management must monitor/review the required minimum number of employee telephone calls/cases with taxpayers as set in the Site Quality Action Plan.*

- (3) The QAM or other local management will assist in the development of Site Level Business Plans which should include requirements to perform reviews to assess the quality of the work including:
 - Managerial reviews of employee work including telephone assistance and written work
 - Timeliness of completed work
 - Accounts Management Accounts and Tax Law work
 - Field Assistance contacts

21.10.1.2.8.1
(10-01-2006)
**Establishing the
Strategy and Program
Plans/TS Operations
Plans and Site Level
Business Plans**

- (1) When creating the Site Level Business Plans, the QAM will:
 - a. Review past Site Level Business Plans and the current year's Balanced Measures recommendations to understand the program's goals.
 - b. Analyze statistical data, such as NQRS, and EQRS data to identify inconsistencies.
 - c. Meet with management to discuss QA objectives.

- d. Establish QA objectives and set priorities using criteria provided by Headquarters and functional management. Local objectives can be added, if desired.
- e. Develop a schedule for implementing each objective of the plan and assign responsibilities.
- f. Work with management to prepare a draft of the plan for review.
- g. Consolidate suggested changes into a final draft for the Operations Chief's concurrence, which certifies that the plan is operable.
- h. Communicate the applicable portions of the plan to all functional employees, ensuring they understand the plan's objectives and their roles in the QA process.

- (2) After implementation of the Site Level Business Plan, the QAM will monitor plan accomplishments and continue to analyze site data to determine if the operation is meeting objectives. The QAM is expected to recommend needed changes to the plan such as modification or discontinuance of certain objectives.

21.10.1.2.8.2
(09-13-2021)
**Strategy and Program
Plans/TS Operations
Plans and Site Level
Business Plans
Resources**

- (1) Following is a list of resources available to the QAM when creating the quality portion of the Site Level Business Plan. This list is in no order and is not meant to be all inclusive. It is designed to suggest the wide variety of data available for consideration.

- Local work plans
- NQRS data including local reports
- EQRS data including local reports
- Timeliness data
- Prior year's Operating Guidelines, including plans for QR and managerial involvement
- Headquarters and functional business plans and reviews
- Field Assistance data
- Accounts Management/Compliance Campus reports on functional activities
- Alert information previously provided to employees
- Staff feedback
- Statisticians feedback or reports
- Taxpayer Advocate Service staff
- Treasury Inspector General for Tax Administration reports
- Results of Improvement Projects
- Focus testing reports
- General Accounting Office reports
- Existing system telephone reports/data
- Customer satisfaction survey results.

21.10.1.3
(10-24-2022)
**Quality Review Research
Tools**

- (1) The following paragraphs may not be all-inclusive, but they will provide a listing of the most frequently used research tools.

- (2) Several IRMs impact the work done by Accounts Management, Campus Collection, Campus Examination, Return Integrity and Compliance Services, Field Assistance, Electronic Products and Services Support and TE/GE. The IRM 21, **Customer Account Services**, will often cross-reference these other manuals. Examples include:

- *IRM 4, Examining Process*

- *IRM 5, Collecting Process*
- *IRM 20.1, Penalty Handbook*
- *IRM 3.42, Electronic Tax Administration*
- *IRM 13, Taxpayer Advocate Service*
- *IRM 11.3, Disclosure of Official Information*
- *IRM 2.3, IDRS Terminal Response*
- *IRM 2.4, IDRS Terminal Input*
- *IRM 2.8, Audit Information Management Systems (AIMS)*
- *IRM 25.23, Identity Protection and Victim Assistance*
- *IRM 20.2, Interest*
- *IRM 21.1, Accounts Management and Compliance Services Operations*
- *IRM 21.1.7, Campus Support*
- *IRM 21.3, Taxpayer Contacts*
- *IRM 21.3.7, Processing Third Party Authorizations onto Centralized Authorization File (CAF)*
- *IRM 25.6, Statute of Limitations*
- *IRM 25.25, Revenue Protection*
- *IRM 1.4.10, Return Integrity and Verification Operation Managers Guide*
- *IRM 1.4.11, Field Assistance Guide for Managers*
- *IRM 1.4.16, Accounts Management Guide for Managers*
- *IRM 1.4.18, Electronic Products and Support Services Managers Guide*

(3) The following methods can be used to communicate changes, clarifications or corrections to the IRMs and other published products:

- Service-wide Electronic Research Program (SERP)
- IDRS Bulletins
- IDRS Message File
- IRM Update
- Internal Revenue Bulletins (IRBs)
- The EQ Website
- The CQRS Website
- Quick Alerts and EPSS Communications
- Quality Alerts
- Interim Guidance Memoranda
- News Releases/IRS Newswire Articles on SERP

(4) Following are examples of additional sources of information available on SERP:

- *IRM 21, Customer Accounts Services*
- Other product line specific IRM (IRM 3, **Submission Processing**, IRM 4, **Examining Process**, and IRM 5, **Collecting Process**)
- *IRM 10, Security, Privacy and Assurance* and *IRM 25, Special Topics*
- *Interactive Tax Law Assistant (ITLA)*
- *Publication Method Guide (PMG)*
- *Electronic ACS Guide (EACSG)*
- *IAT Tools*
- *Technical Communication Documents (TCD)*
- *AM Portal*
- *RIVO Portal*

- *TE/GE Probe and Response Guide*
- *Telephone Transfer Guide (TTG)*
- Taxpayer Contact Outline
- Taxpayer Information Publications
- Forms, Schedules, Instructions
- Correspondence Letters
- *SNIP*
- *Post-of-Duty List*
- *Lockbox Addresses*
- Special Procedures Directory
- *VITA Volunteer Income Tax Assistance/Tax Counselors for the Elderly/ American Association or Retired Person Sites*
- On-Line Training Materials
- Miscellaneous documents of local interest
- *EPSS SERP Portal*
- *Document 6209*

- (5) Because of the scope of paper reviews conducted in campuses, each QR/PAS function should establish or have access to a library of all necessary IRMs. Area offices (AOs) should establish a similar IRM library covering all the types of work performed in their site. In most cases, the IRMs can be found on-line through SERP.
- (6) Any IRS publication can be cited as a reference source. IRS publications will often be the primary research tool for tax law issues. Procedural issues are often addressed in the publication which can be located electronically on SERP.
- (7) Responses to taxpayer questions may refer to specific forms and their instructions. They can be located electronically on SERP under Forms/Letters/Pubs to verify the quality of the response. If erroneous information has been given to the taxpayer, cite the form or instruction to substantiate the defect.
- (8) The IRS Electronic Publishing Catalog contains several documents that can be used for research purposes. One of the most frequently used is Document 6209, IRS Processing Codes and Information. This document can also be found on-line through SERP.

Note: *If there is a discrepancy between the Document 6209 and a specific IRM, the IRM takes precedence.*

- (9) Use the Interactive Tax Law Assistant (ITLA) or the Publication Method Guide in conjunction with Publication 17 and other reference materials to answer customers' tax law questions. Its use is mandatory for review of the Tax Law product line.

Note: Refer to IRM 21.1.1.3, *Customer Service Representative (CSR) Duties* for new tax law procedures.

- (10) Various automated systems may be needed to conduct reviews. These items include, but are not limited to:
- Automated Insolvency System (AIS)
 - Account Management System (AMS)
 - Automated Collection System (ACS)
 - Automated Underreporter (AUR)

- Automated Lien System (ALS)
- Integrated Collection System (ICS)
- Automated Non-Master File (A-NMF)
- On-Line Notice Review (OLNR)
- Locator services, such as credit bureaus and state employment commissions
- Automated Substitute for Return (ASFR)
- Report Generation Software (RGS) used by Examination
- Automated Offer in Compromise (AOIC)
- Correspondence Imaging Inventory(CII)
- Withholding Compliance System (WHCS)
- e-help Support System (EHSS)
- Third Party Data Store (TPDS)
- EP/EO Determination System (EDS)
- Letter and Information Network User Fee System (LINUS)
- TE/GE Rulings and Agreements Control (TRAC)

- (11) Training materials or locally developed job aids cannot be used to evaluate the quality of a contact or case.

21.10.1.3.1
(08-17-2023)
**Quality Review
Exceptions and IRM
Deviations**

- (1) Quality defects related to IRM or procedural changes will be charged **seven calendar days (ten business days for Campus Collection, Campus Examination and Accounts Management)** after the SERP posting date of the IRM update/change. During the seven-calendar day grace period (ten business days for Campus Collection, Campus Examination and Accounts Management), national analysts will code “Y” if either the former or new procedure is followed. In Campus Examination informational feedback from local and national reviews will be shared with functional areas prior to the seventh/tenth day.

Note: For National Distribution Center (NDC), the seven-calendar day period begins after the date on the Alert/Change.

Note: For EPSS, the seven calendar days begins on the date the EPSS Communication or Quick Alert e-mail was first issued.

Note: For Accounts Management, the ten-business day grace period for charging quality errors applies to IRM Procedural Updates (IPUs) and Deviation Memos (unless a grace period is specified). SERP Alerts will not have a grace period.

- (2) Any guidance that deviates from the IRM or that establish new practices for temporary procedures or pilot projects must receive prior approval from Headquarters program management. A formal deviation must be filed. See (3) below for instruction on filing a deviation. **Deviations are not retroactive.**
- (3) It is essential that all sites and functions follow the same guidelines for coding quality service. Deviations from the IRM, for example, local procedures, or any other practices outside the IRM must be approved by Headquarters (HQ). The procedure for preparing a deviation is as follows:

- The request must be in memorandum format.
- The memo must state the reason for the deviation, what caused the situation to occur, what is being done to correct it, and the beginning and end date of the deviation (no longer than one year).
- The memo must be forwarded for approval to the business unit directors (HQ Collection or HQ Exam and policy for Campus Collection and Campus Examination).
- The deviation memo must contain the signatures of all business unit directors that are impacted.
- The signed deviation memo must be forwarded to HQ Policy, Campus Directors and Collection or Examination Quality and Technical Support (QTS) for implementation.

Note: Deviations are only good for the time specified but never longer than one year. See IRM 1.11.2.2.4, *When Procedures Deviate from the IRM*. Deviations are not retroactive and only become effective after obtaining the appropriate signature(s). During the deviation period the work will be reviewed based on the procedures outlined in the deviation.

Note: When a deviation is in place longer than one year, follow IRM 1.11.10, *Interim Guidance Process*.

Note: Approved Interim Guidance can be found on <http://imdtrack.web.irs.gov/search.aspx>

Note: These procedures do not apply to regular IRM updates processed through SERP IRM Procedural Updates, as these items officially replace the current manual. Also, manuals owned by Field Policy do not fall within this process, as they fall within the interim guidance procedures IRM 1.11.10, *Interim Guidance Process*.

Note: HQ Policy and Campus Directors must approve any suspension or early termination of a deviation. Collection or Examination Quality and Technical Support will timely share any suspension or early termination to ensure National and Local Quality reviews are based on appropriate and current procedures.

Note: For Campus Examination ONLY, during government shutdowns or similar situations when normal business operations are ceased, Timeliness Attributes (Attributes 900, 901, 902, 913) and Closing Attributes (Attributes 713 and 714) should not be coded on any IRM required case actions that were required during the shutdown timeframe since Operation employees were not able to take timely case actions.

- (4) Active/expired deviations used during the phone and/or paper product lines and SPRG reviews are located on <https://irs.gov.sharepoint.com/sites/eqrsc-support> under the Job Aids tab.

21.10.1.3.2
(09-05-2024)

Quality Review Sampling Guidelines for Sample Plans Designed by Statistics Of Income (SOI)

- (1) A sample is a representation that displays characteristics of the entire population. Sampling allows the IRS to determine the quality of service without having to review the entire universe of work. SOI determines individual samples for each SPRG.
- (2) For a sample to be statistically valid it must be randomly selected. This allows for any case in the population to have the opportunity to be selected. The randomness of a sample is ensured by selecting the “Nth” case using a random start and a skip interval based on the number of required reviews and the population of the work.
- (3) An estimate that is measured on a valid sample must be unbiased and consistent. An estimate is unbiased if its average value is one where the average value is equal to the actual quality in the population. An estimate is consistent if it approaches the actual quality in the population as the sample size increases.
- (4) Because a sample does not include all cases in the population, any estimate resulting from a sample will not equal the actual quality in the population and will have some variability associated with it. For an estimate to be meaningful, a precision margin and level of confidence should be included to express the variability of an estimate. When added to and subtracted from the estimate, a precision margin identifies the range of values where the actual quality in the population most likely falls. The confidence level indicates how much confidence one can have that the actual population value is within this range. Many IRS quality measures are designed to achieve estimates of 5 percent precision with 90 percent confidence. That is, there can be 90 percent confidence that the actual quality in the population is within plus or minus 5 percent of the sample estimate.
 - While quality measures are designed to achieve a certain precision (e.g., 5 percent), the actual precision of the estimate must be calculated to see if it falls within the desired precision. A variety of factors (lower quality, smaller than expected sample size, etc.) can impact the actual precision of the estimate and the estimate may be more or less precise than what was intended.
 - Precision margins should be taken into consideration when determining if a site met its goal.

Example: Assume a site has a goal of 85 percent and that their sample estimate is 82 percent with a precision of 4 percent. Applying the precision margin to the estimate implies that the actual quality in the population is between 78 percent and 86 percent. Because 85 percent lies in this range, the site cannot conclude that they did not meet their goal nor can they conclude that they did meet their goal. However, not taking the precision margin into account would have led the site to conclude that they did not meet their goal.

- Precision margins should also be taken into consideration when comparing quality estimates between offices or different time periods from the same office.

- (5) Samples are designed conservatively by Statistics of Income (SOI) for several SPRGs. See IRM 21.10.1.2 (3), **The Quality Review Process**, to determine if the SPRG has a SOI designed sample. One piece of information that is necessary when designing a sample is an estimate of the actual quality being measured. This estimate, often obtained from reviews from prior years, is used in the process for determining the sample size. An assumed quality of 50 percent will result in the largest sample size. Therefore, to get a more conservative sample size, either slightly increase or decrease the assumed quality rate so that it is closer to 50 percent. This will result in a sample size that should provide the desired precision.

Example: If an office had an 88 percent quality rate for a certain SPRG during the prior year, then assuming an estimated quality rate of 80 percent will result in a larger sample size than if we assumed an 88 percent quality rate.

- (6) When designing a sample, a decision must be made on how often quality estimates are necessary. The individual needs of the SPRG, as well as the resources assigned to the quality review will help determine whether estimates should be made on a daily, weekly, biweekly, monthly, bimonthly, quarterly, or annual basis.

Note: While the estimates for SPRGs are often valid with a 90 percent confidence and a 5 percent precision within the timeframes stated throughout this IRM, there are times during a fiscal year where the frequency must be adjusted. These adjustments may be made for several reasons, including lack of resources or a change in the quality of work.

- (7) Some SPRGs may consider merging several types of similar work. There may be several items at the site that need to be tested. However, none are large enough to justify an individual sample. A merged sample, producing a composite estimate, would be a solution in this situation. Information describing diverse types of work would have to be included with all estimates from these merged samples.
- (8) While CQRS and PAS perform reviews on product lines or SPRGs for the national measure, each site may also perform local reviews to help improve their quality. There are two ways to designate reviews as local. You can use the local button on the DCI in NQRS or you can use the group code "BL" (baseline).

Note: Local reviews are not used in official measures of the product line or SPRG.

- When performing local reviews for quality improvement, the overall local quality rates may be lower than the national quality rates since local analysts will focus on problem areas.
 - Local reviews for quality improvement are not necessarily expected to be statistically valid samples.
- (9) When necessary, CQRS will input reviews to NQRS as baseline (group code BL) so that such reviews do not factor into NQRS weighted results. This is applied for specific sites, SPRGs, applications, or combinations thereof. Sites that are completely new or are performing work for the first time may be baselined. In certain instances, baselining cannot be used. As directed by the business, CQRS (as well as ETD reports and Verint Ultra 15) treat some sites

as combined (two or more sites being treated as one site). Exceptions to this also exist in some SPRGs where combination sites are not recognized and are treated as separate sites. For each combo site there is only one sample. This is programmatically set within Verint Ultra 15 and cannot be separated for reviews. Thus, CQRS cannot baseline that individual site. Baselineing can only occur if the entire combo site is baselined.

21.10.1.3.2.1
(08-17-2023)

**Selecting the Quality
Sample for Sample
Plans Designed by SOI**

- (1) The following information is used to determine a sample size:
 - a. How often quality estimates are necessary (e.g., quarterly, weekly, bimonthly, monthly).
 - b. The level of precision (e.g., 3 percent, 5 percent).
 - c. The level of confidence (e.g., 90 percent, 95 percent, 99 percent). (A confidence interval of 90 percent with a precision margin of 5 percent is most often used).
 - d. A hypothetical “best guess” of the quality rate expected. This guess should be conservative (See IRM 21.10.1.3.2, **Quality Review Sampling Guidelines for Sample Plans Designed by Statistics Of Income (SOI)**) and can be obtained by using historical quality rates. If no historical quality rate exists, 50% should be used.
- (2) Unless otherwise specified in IRM 21.10.1, **Embedded Quality (EQ) Program for Accounts Management, Campus Collection, Campus Examination, Field Assistance, Tax Exempt/Government Entities, Return Integrity and Compliance Services (RICS), and Electronic Products and Services Support**, all cases with a closing count must be made available for the National Quality Review System process. CQRS conducts a National review of the product, not of the employees handling the cases and it may include cases reviewed by managers, on-the-job instructors (OJIs), and cases that are subject to 100 percent review. CQRS focuses on measuring/assessing the taxpayer’s experience and their reviews are not used for performance evaluation of employees. There are no exceptions for employees on OJI, new hires, not certified, or reviewed by CER. CQRS will not remove a call or case from the sample because the employee was not certified, a new hire, on OJI, or reviewed by CER or a manager. If the site wants to dispute the assessment or the coding of a call or case, please see IRM 21.10.1.9, *Quality Review Rebuttal Process*. Cases that are not included in the Operation’s closing count should not be included in the National Quality Review System (NQRS) process.
- (3) Sampling assumptions must be determined. Unclear or inappropriate assumptions could lead to a sample that is not random, resulting in estimates that are biased, unrepresentative of the population, or inconsistent. This could call the statistical validity of the estimate into question.
- (4) For specified paper product lines, sites must provide sampling assumptions to the Headquarters Process Improvement Customer Accuracy (PICA) analyst responsible for the product. PICA will provide due dates for the sampling assumptions. The site must estimate the total volumes closed for the SPRG for each period. PICA will provide Statistics of Income (SOI) with the sampling assumptions. The SOI staff will calculate the sample size for SPRGs where the

samples are SOI designed. IRM 21.10.1.2 (3), **The Quality Review Process**, to determine if a SPRG has an SOI designed sample.

- (5) The following steps are used to apply a skip interval to the population to select a sample. If used correctly, a skip interval will ensure a sample is spread appropriately across the population with estimates that are unbiased.
 - a. The skip interval is equal to the population, divided by the sample size.
 - b. Calculate and use a random start number to select the first case (see IRM 21.10.1.3.2.1(6), **Selecting the Quality Sample for Sample Plans Designed by SOI**). The random start is a randomly selected number that is between 1 and the skip interval. There are a couple of methods for selecting a random number. One such method would be to use Excel's RANDBETWEEN function to generate a random number.
 - c. The second sampled case is selected by adding the skip interval to the first case selected in step (b). Use this same method to select the rest of the sample (see IRM 21.10.1.3.2.1(7), **Selecting the Quality Sample for Sample Plans Designed by SOI**).
 - d. If all the cases are not available at the same time, then sample cases as the work arrives.
 - e. If all the cases are available at the same time and are stored electronically, then software should be used to sort the list of cases either randomly or by a variable related to the quality measure (e.g., time, case ID) prior to applying the skip interval.
- (6) A random start is needed to apply the skip interval. For specified paper product lines where the SPRG has an SOI designed sample, the random start, the skip interval, and the number of sampled cases is determined and provided by SOI as part of the sample plan.
- (7) Use the following procedures to select a sample using a skip interval for specified paper product lines:
 - a. On the first day of the sampling period, use the random start number to identify and select the first sampled case.
 - b. Use the skip interval to select the subsequent documents for review. In other words, select the 'nth' case after the random start case, and continue selecting every 'nth' case thereafter.
 - c. If the population of cases spans more than one day, then the skip interval must continue between days. Begin each new day's count with the number of cases remaining following the last document selected from the previous day.

Example: Assume a skip interval of "8" and that there were 5 cases remaining after applying the skip interval over Monday's entire population. Then, continuing the skip interval sequence of 8 into the next day, the case count would begin at 6 on Tuesday. Therefore, the first case selected on Tuesday would be case number 3, the second would be case number 11, the third would be case number 19, etc.

- d. A random start number is used only once per sampling plan (at the start of sample selection for that plan). If a skip interval changes in the middle of a sampling timeframe, a new random start should be calculated and used.
- e. If the required sample size has been met, continue applying the skip interval through the last case in the population. This will ensure that all work has an equal chance of being selected.

21.10.1.3.2.2
(08-29-2017)

Revising the Quality Sample

- (1) If the site experiences much higher or lower volumes than predicted, the site may change its skip interval within the quarter.
 - a. For SPRGs that are weighted monthly, the new skip interval may be implemented ONLY at the beginning of a sampling month, NEVER in the middle of a sampling month and only under the guidance of an SOI statistician if the SPRG has an SOI designed sample. IRM 21.10.1.2 (3), **The Quality Review Process**, to determine if the sample is SOI designed. Because NQRS generates weighted reports monthly, skip intervals must remain constant within any given month.
 - b. Never simply grab extra cases, drop selected cases, seek out cases of special interest, or use different methods to select cases in the same sample. Each of these situations could lead to a sample that provides biased results.
 - c. Contact the Headquarters quality analyst for assistance in determining the new skip interval.

21.10.1.3.2.3
(09-13-2021)

Weighted Sampling

- (1) In sampling, every sampled case represents a certain number of cases in the population. The exact number of cases a sampled case represents will depend on both the sample size and the actual size of the population from which it was selected. When a quality estimate is a combination of two or more separate samples (e.g., a fiscal year report for a single SPRG for a single site), it is necessary to account for the fact that each sampled case included in the overall estimate may not represent the same number of cases in the overall population. Weighting is used to ensure that every sampled case has the appropriate amount of influence on the overall cumulative estimate.

Example: A quality estimate for a single SPRG in a single site for a planning period may consist of three individual samples, one from each month. Therefore, the planning period quality estimate is weighted by the three individual monthly SPRG volumes. This will make certain that each month's influence on the planning period estimate is related to the total number of cases handled during that month.

- (2) NQRS provides both weighted and unweighted estimates of quality.
- (3) Unweighted estimates that combine more than one site, period, or SPRG are not considered statistically valid. Such estimates should only be used internally. Their statistical limitations should be taken into consideration when basing business decisions on them.

21.10.1.3.3
(08-17-2023)

Quality Review Campus Collection and Campus Examination Sampling Guidelines

- (1) A sample is a representation that displays characteristics of the entire population. Sampling allows the IRS to determine the quality of service without having to review the entire universe of work. The sample is determined by Specialized Product Review Groups (SPRGs).
- (2) For a sample to be statistically valid it must be randomly selected. This allows for any case in the sample to have the opportunity to be selected. The randomness of a sample is ensured by using a random case selection process. A sample, which is really an estimate, must be unbiased and consistent. An

unbiased estimate is one where the average value is equal to the actual quality in the population. A consistent estimate is one where the estimate approaches the actual quality in the population as the sample size increases.

- (3) Because a sample does not include all cases in the population, any estimate resulting from a sample will not equal the actual quality in the population and will have some variability associated with it. For an estimate to be meaningful, a measure of variability should be included with results. A precision margin and level of confidence can be used to express the variability of an estimate. When added to and subtracted from the estimate, a precision margin identifies the range of values where the actual quality in the population most likely falls. The confidence level indicates how much confidence one can have that the actual population value is within this range. Many IRS quality measures are designed to achieve estimates of 5 percent precision with 90 percent confidence. That is, there can be 90 percent confidence that the actual quality in the population is within plus or minus 5 percent of the sample estimate.

- While quality measures are designed to achieve a certain precision (e.g., 5 percent), the actual precision of an estimate must be calculated using the actual results from the sample.
- Precision is related to sample size. As sample size increases, precision decreases.
- Precision is also related to the estimate of quality. The worst-case scenario for an estimate (precision-wise) is 50 percent. In other words, an estimate of 50 percent will have the highest precision of all possible samples of the same sample size. Estimates that are closer to either 0 percent or 100 percent will be more precise than estimates near 50 percent.
- Precision margins should be taken into consideration when determining if a site met its goal.

Example: Assume a site has a goal of 85 percent and that their sample estimate is 82 percent with a precision of 4 percent. Applying the precision margin to the estimate implies that the actual quality in the population is between 78 percent and 86 percent. Because 85 percent lies in this range, the site cannot conclude that they did not meet their goal nor can they conclude that they did meet their goal. However, not taking the precision margin into account would have led the site to conclude that they did not meet their goal.

- Precision margins should also be taken into consideration when comparing quality estimates between offices or different time periods from the same office.
- (4) Samples are designed using conservative calculations. One piece of information that is necessary when designing a sample is an estimate of the actual quality being measured. This estimate, often obtained from reviews from prior years, is used in the process for determining the sample size. An assumed quality of 50 percent will result in the largest sample size. Therefore, to get a more conservative sample size, either slightly increase or decrease the assumed quality rate so that it is closer to 50 percent. This will result in a sample size that should provide the desired precision.

Example: If an office had an 88 percent quality rate for a certain SPRG during the prior year, then assuming an estimated quality rate of 80 percent will result in a larger sample size.

- (5) When designing a sample, a decision must be made on how often quality estimates are necessary. The individual needs of the SPRG, as well as the resources assigned to the quality review, will help determine whether estimates should be made on a daily, weekly, biweekly, monthly, quarterly, or annual basis.
- (6) Some SPRGs may consider merging several types of similar work. There may be several items at the site that need to be tested. However, none are large enough to justify an individual sample. A merged sample, producing a composite estimate, would be a solution in this situation. Information describing the diverse types of work would have to be included with all estimates from these merged samples.
- (7) While Campus Collection and Campus Examination PAS perform reviews on product lines or SPRGs for the national measure, each site, when resources permit, may also perform local reviews to help improve their quality.

Note: Local reviews are not used in official measures of the product line or SPRG.

- When performing local reviews for quality improvement, the overall local quality rates may be lower than the national quality rates since local analysts will focus on problem areas.
- Local reviews for quality improvement are not necessarily expected to be statistically valid samples.

21.10.1.3.3.1
(08-17-2023)
Selecting the Quality Sample

- (1) The following steps are used to determine a sample size:
 - a. How often quality estimates are necessary (e.g., quarterly, daily, weekly, monthly).
 - b. The level of precision (e.g., 3 percent, 5 percent).
 - c. The level of confidence (e.g., 90 percent, 95 percent, 99 percent). (A confidence interval of 90 percent with a precision margin of 5 percent is used.).
 - d. A hypothetical “best guess” of the quality rate expected. This guess should be conservative (See IRM 21.10.1.3.2, **Quality Review Sampling Guidelines for Sample Plans Designed by Statistics Of Income (SOI)**) and can be obtained by reviewing historical quality rates for similar product lines or SPRGs.

Note: If the resulting sample size is too large for the allocated resources, the Headquarters Product Line Analyst (PLA) may consider reducing the quality estimates. Contact a Headquarters Product Line Analyst (PLA) for assistance with this.

- (2) Unless otherwise specified in IRM 21.10.1, **Embedded Quality (EQ) Program for Accounts Management, Campus Collection, Campus Examination, Field Assistance, Tax Exempt/Government Entities, Return Integrity and**

Compliance Services (RICS), and Electronic Products and Services Support, all cases with a closing count must be made available for the National Quality Review System (NQRS) process. This includes cases reviewed by managers, On-the-Job Instructors (OJIs), and cases that are subject to 100 percent review. Cases that are not included in the Operation's closing count for example certain Compliance Identify Theft cases transferred to Accounts Management, re-routes etc. should not be included in the National Quality Review System (NQRS) process.

- (3) Unclear or inappropriate volume counts could lead to a sample that is not random, resulting in estimates that are biased, unrepresentative of the population, or inconsistent. This could call the statistical validity of the estimate into question.
- (4) Campus Collection and Campus Examination uses a random selection method that manually spreads the sample among the population as follows:
 - a. Establish the period of the estimate and the sample size.
 - b. Compute historical accuracy for each SPRG.
 - c. Using the sample size and the number of business days in the sampling period, determine the average daily sample size.
 - d. Depending on the flow of the work for this review, the Product Line Analysts (PLA) will manually spread the sample appropriately among the business days in the quarter. PAS will maintain a record of the sample size and case selection.
 - e. A calculator with a randomize function will be used to determine the case(s) to be pulled for the day.

21.10.1.3.3.2
(12-04-2015)

Weighted Sampling

- (1) In sampling, every sampled case represents a certain number of cases in the population. The exact number of cases a sampled case represents will depend on both the sample size and the actual size of the population from which it was selected. When a quality estimate is a combination of two or more separate samples (e.g., a fiscal year report for a single SPRG for a single site), it is necessary to account for the fact that each sampled case included in the overall estimate may not represent the same number of cases in the overall population. Weighting is used to ensure that every sampled case has the appropriate amount of influence on the overall cumulative estimate.

Example: A quality estimate for a single SPRG in a single site for a planning period may consist of three individual samples, one from each month. Therefore, the planning period quality estimate is weighted by the three individual monthly SPRG volumes. This will make certain that each month's influence on the planning period estimate is related to the total number of cases handled during that month.

- (2) NQRS provides both weighted and unweighted estimates of quality.
- (3) Unweighted estimates that combine more than one site, period, or SPRG are not considered statistically valid. Such estimates should only be used internally. Their statistical limitations should be taken into consideration when basing business decisions on them.

Embedded Quality (EQ) Program for Accounts Management, Campus Collection, Campus Examination, Field Assistance, Tax Exempt/Government Entities, Return Integrity and Compliance Services (RICS), and Electronic Products and Services Support 21.10.1

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21.10.1.3.4
(10-01-2014)

Quality Review Records Retention

- (1) Document 12990, Records Control Schedules provides specific guidelines on the retention period for National Quality Review System (NQRS) records. National quality review printed reports may be destroyed when superseded or no longer needed. Source documentation relating to non-evaluative national and local product reviews may be destroyed after data input has been validated.
- (2) EQRS records are systemically removed from the database after 5 years. NQRS records are removed after 7 years.

21.10.1.4
(09-05-2024)

Quality Review of Phone Calls

- (1) CQRS/PAS monitors recorded contacts using the Verint contact recording system. CQRS monitors are conducted for all Accounts Management toll-free phone SPRGs (except for National Taxpayer Advocate), ACS Phones , e-help Phones for Electronic Products and Services Support and all Field Assistance (CARE) product lines (except for Adjustments). PAS monitors the remaining Campus Collection and Campus Examination Phone SPRGs. The data from these reviews may be used for the Business Results of the Balanced Measures.
- (2) Managerial and Centralized Evaluative Review (CER) reviews of these phone calls are not included in the Business Results calculations; they are used in employee evaluative documentation and to identify training issues.
- (3) Campus Quality Collection PAS may also conduct local reviews of phone product lines for local use and/or quality improvement. Local review data is not included in the Business Results calculations.
- (4) The Verint Contact Recording (CR) system is a telephone tool used by Accounts Management, Electronic Products and Services Support, and Compliance to record incoming “toll free” telephone contacts, some of which may be selected for quality review. Incoming calls are answered with an additional announcement that states, “Your call may be monitored or recorded for quality purposes.” The Verint system records the audio, and occasionally the screen capture, of all telephone calls coming into the Service via the current telephone system. See IRM 21.10.1.2 (7), **The Quality Review Process**, for more information on CR.
- (5) Managers, CER Reviewers and Quality Analysts use CR to perform required random reviews of incoming telephone contacts. CR allows for a more cost-effective review as there is no lag time between calls. The PAS analysts use a Shared In-Box to retrieve their daily sample. Reviewers must include the CR identification number or Router Call Key on the Data Collection Instrument used to capture the call review. Calls recorded in this system are available for National review the next business day and every effort should be made to complete the National Review daily.
- (6) The CR system retains all calls for 60 days and calls that are reviewed are retained for 18 months.
- (7) On a call that was Contact Recorded, if the taxpayer requests that the recording be stopped (aka: “Stop on Demand”) CQRS/PAS will not review the

call. If a “Stop on Demand” call is randomly selected for the national sample, it will be rejected and systemically replaced by CR.

- (8) When performing a telephone review, the CQRS and PAS analyst will capture the employee’s identification number provided on the call:
- CQRS and PAS will capture the employee’s extension number (as it appears on CR from the PBXID field in Verint15) as the identification number or as specified in the MAJA for the SPRG.
 - If the PBXID is not available or the review is performed using recordings outside CR and the employee number is not available, PAS will use the following identifiers in the Employee Name field:
 1. U – If PAS analysts are unable to determine the ID # and/or the extension number,
 2. N – If the employee does not give either an ID # or a name at any time during the conversation,
 3. XI – If the PAS analyst could not capture the full ID # or last name.

Note: Enter a portion of the ID # in the employee name section, for example 99999985XX if the last two digits could not be captured and 99999XX521 the middle two digits could not be captured.

- CQRS will input reviews to NQRS per data as it appears in Contact Recording (CR.) For instance, if an employee physically located in one site is incorrectly profiled in CR under a different site or signs on to CR as if in a different site, CQRS will input the review of the randomly-selected call for that employee under the site that appears in CR. Because the random-selection process in CR functions according to SPRG and site, randomly-selected contacts will populate CQRS’s shared inbox according to how they appear in the system. Statistical validity could be affected if the review is input other than how it appears in CR. For this reason, sites must ensure that assistants are correctly profiled in CR.
- (9) For a sample call to be counted as a phone review, the taxpayer does not have to remain on the line until all adjustment actions are complete. Even if the employee does not complete all work until the next business day, the call is still counted as part of the sample. If a call is disconnected prior to completion, however an employee has already provided procedural or technical information, the actions taken are coded and the call is still counted as part of the sample.

Note: Managerial and CER evaluative reviews reflect the coding of the actions and dialogue during a phone contact, including actions captured by CR while in WRAP. Actions or corrections taken after the CR concludes should not be considered as part of the evaluative quality review of the phone contact.

- (10) If an Accounts Phone call subject becomes a Tax Law or ACS issue, or vice versa, code the complete call for Professionalism and Timeliness, and code any issue(s) addressed for Accuracy. If the call is transferred and no action was taken to resolve the taxpayer’s issue, code the case for all applicable buckets except Customer Accuracy, which will be “not applicable.” When this happens, code attribute 004 Call Transfer.

- (11) The Master Attribute Job Aid (MAJA) for the phone Product Lines and SPRGs are located on the EQ SharePoint site, <https://irs.gov.sharepoint.com/sites/eqrsc-support>.
- (12) When reviewing a call where a taxpayer makes a suicide threat, the reviewer (CQRS, PAS or CER) is not responsible for elevating or reporting the incident other than coding the DCI for proper handling of the call in accordance with IRM 21.1.3.12, *Suicide Threats*.

21.10.1.4.1
(08-31-2020)
**Accounts Phones
Product Line**

- (1) The Accounts Phones Product line consists of six Specialized Product Review Groups, (SPRGs). The six SPRGs are General Account Calls, International, National Taxpayer Advocate (NTA), Priority Practitioner Support (PPS), AM Identity Theft Phones and Spanish calls.
- (2) Reviewing Accounts Phones allows us to monitor and improve the quality of responses to a taxpayer's questions about their account.
- (3) An incorrect/incomplete action (per IRM guidelines) which results in an incorrect calculation must exceed \$5.00 before charging a Customer Accuracy defect. When the calculation error is \$5.00 or less, this should be charged as a Procedural defect only.
- (4) The AM Lead Gate SPRG was added to NQRS in May 2016. The AM Lead Gate utilizes a DCI to record the interactions between a CSR and the Lead, and all Leads who are staffing the Lead Gate are required to complete a DCI on every call. Since the AM Lead Gate is a Smart DCI that captures contact information, no attributes are coded. All Leads using the AM Lead Gate have Local Reviewer access to NQRS.

21.10.1.4.1.1
(10-01-2006)
**Accounts Phones
Measure**

- (1) Accounts Phones will be measured for Timeliness, Professionalism, Customer Accuracy, Regulatory/Statutory Accuracy and Procedural Accuracy. These are the measures that are available and may be reported under the Balanced Measurement System. See IRM 21.10.1.8.3, **EQRS/NQRS Measures**, for more information on the measures.

21.10.1.4.1.2
(08-31-2020)
**Definition of Employer
Identification Number
(EIN) Calls SPRG**

- (1) EIN calls include any questions received on the Telephone EIN application(s) such as.
 - Note:** The EIN phone SPRG was discontinued as of September 30, 2019. EIN related phone calls are now reviewed in the Account Phones General SPRG
- a. Any call relating to a taxpayer's request for an Employer Identification Number (EIN)
- b. Any call regarding procedural issues (how to complete Form SS-4, Application for Employer Identification Number, where to fax/mail Form SS-4 etc.)

- 21.10.1.4.1.3
(09-13-2021)
Definition of General Account Calls Specialized Product Review Group (SPRG)
- (1) General Account Calls include any questions received on the Telephone Accounts Phones, Advanced Accounts or Procedural applications for General Account Calls. This does not include calls received on the designated Spanish or International Account applications. General Accounts calls include:
 - a. Any call relating to a taxpayer's account Individual Master File (IMF) or Business Master File (BMF)
 - b. Any call regarding entity information, the processing of a tax return, corrections to errors found during processing, or corrections resulting from adjustments or audit assessments
 - c. Any call regarding procedural issues (where to file a return, when and where to make payments, etc.)
 - d. Any call relating to EIN assignment
- 21.10.1.4.1.4
(09-13-2021)
Sample Procedures for General Accounts Calls SPRG
- (1) SOI develops sampling for Accounts Phones calls monitored at CQRS. Samples from CQRS are valid at the site level bimonthly.
 - (2) CR and the associated screen shots may be used by managers or CQRS to evaluate the contact.
 - (3) A site may want to perform local reviews to aid in the quality improvement of the product line. Local review sampling guidelines have been included. See IRM 21.10.1.3.2, **Quality Review Sampling Guidelines for Sample Plans Designed by Statistics Of Income (SOI)**, and IRM 21.10.1.3.2.1, **Selecting the Quality Sample for Sample Plans Designed by SOI**.
 - (4) Managerial reviews are not subject to a sampling plan.
- 21.10.1.4.1.5
(09-16-2019)
Definition of International Calls SPRG
- (1) International Calls include any questions received on the designated telephone applications for International such as:
 - a. Any international (foreign, non-resident, etc.) call relating to a taxpayer's account (IMF or BMF)
 - b. Any international call regarding entity information, the processing of a tax return, corrections to errors found during processing or corrections resulting from adjustments or audit assessments
 - c. Any international call regarding procedural issues (where to file a return, when and where to make payments, etc.)
- 21.10.1.4.1.6
(09-04-2015)
Sample Procedures for International Calls
- (1) SOI Staff develops a combined sample plan for International Tax Law and Accounts Phone calls monitored at CQRS. Sample size from CQRS is valid at the site level on a quarterly basis.
 - (2) CR and the associated screen shots may be used by managers or CQRS to evaluate the contact.
 - (3) A site may want to perform local reviews to aid in the quality improvement of the product line. Local review sampling guidelines have been included. See IRM 21.10.1.3.2, **Quality Review Sampling Guidelines for Sample Plans Designed by Statistics Of Income (SOI)**, and IRM 21.10.1.3.2.1, **Selecting the Quality Sample for Sample Plans Designed by SOI**.
 - (4) Managerial reviews are not subject to a sampling plan.

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21.10.1.4.1.7
(08-29-2017)
**Definition of NTA Calls
SPRG**

- (1) National Taxpayer Advocate (NTA) calls include any calls relating to a taxpayer's account (IMF or BMF) received on the designated NTA Telephone applications.

21.10.1.4.1.8
(09-13-2021)
**Sample Procedures for
National Taxpayer
Advocate (NTA) Calls**

- (1) Managers may use CR and the associated screen shots to evaluate the contact.
- (2) A site may want to perform local reviews to aid in the quality improvement of the product line. Local review sampling guidelines have been included. See IRM 21.10.1.3.2, **Quality Review Sampling Guidelines for Sample Plans Designed by Statistics Of Income (SOI)**, and IRM 21.10.1.3.2.1, **Selecting the Quality Sample for Sample Plans Designed by SOI**.
- (3) Managerial reviews are not subject to a sampling plan.

21.10.1.4.1.9
(08-29-2017)
**Definition of Practitioner
Priority Services (PPS)
SPRG**

- (1) PPS Calls include any call from a tax practitioner relating to their client's/ taxpayer's account (IMF or BMF) or any other questions received on the Telephone applications for PPS.

21.10.1.4.1.10
(09-05-2024)
**Sample Procedures for
PPS**

- (1) SOI develops sampling plans for PPS calls monitored at CQRS. Samples from CQRS are valid at the site and national level on a quarterly basis.
- (2) CR and the associated screen shots may be used by managers or CQRS to evaluate the contact.
- (3) A site may want to perform local reviews to aid in the quality improvement of the product line. See IRM 21.10.1.3.2, **Quality Review Sampling Guidelines for Sample Plans Designed by Statistics Of Income (SOI)**, and IRM 21.10.1.3.2.1, **Selecting the Quality Sample for Sample Plans Designed by SOI**.
- (4) Managerial reviews are not subject to a sampling plan.

21.10.1.4.1.11
(08-29-2017)
**Definition of Spanish
Tax Law and Account
Calls SPRG**

- (1) Spanish Calls include any questions received on the Telephone applications for Spanish Calls including:
 - Any call relating to a tax law question from the taxpayer
 - Any call relating to a taxpayer's account (IMF or BMF)
 - Any call regarding entity information, the processing of a tax return, corrections to errors found during processing, or corrections resulting from adjustments or audit assessments
 - Any call regarding procedural issues (where to file a return, when and where to make payments, etc.)

- 21.10.1.4.1.12
(09-13-2021)
Sample Procedures for Spanish Account Calls
- (1) SOI Staff develops a combined sampling plan for Spanish Tax Law and Spanish Accounts calls monitored at CQRS. Samples from CQRS are valid (which includes Spanish Accounts and Spanish Tax Law combined) at the site level monthly. For all other sites combined, the statistical validity is monthly.
 - (2) CR and the associated screen shots may be used by managers or CQRS to evaluate the contact.
 - (3) A site may want to perform local reviews to aid in the quality improvement of the product line. Local review sampling guidelines have been included. See IRM 21.10.1.3.2, **Quality Review Sampling Guidelines for Sample Plans Designed by Statistics Of Income (SOI)**, and IRM 21.10.1.3.2.1, **Selecting the Quality Sample for Sample Plans Designed by SOI**.
 - (4) Managerial reviews are not subject to a sampling plan.
- 21.10.1.4.1.13
(09-13-2021)
Definition of AM Identity Theft Phones
- (1) Accounts Management (AM) Identity Theft Calls include any call from an individual to report that their SSN or ITIN has been misused to obtain goods or services, to report other complaints of identity theft, and/or request protection of their tax account information or any questions received on the Telephone ID Theft Phone application(s). For additional information, please see IRM 25.23.12, *IMF Identity Theft Toll-Free Guidance*.
- 21.10.1.4.1.14
(09-05-2024)
Sample Procedures for AM Identity Theft Phones
- (1) SOI develops sampling for ID Theft Phone calls monitored at CQRS. Samples from CQRS are valid at the site level quarterly.
 - (2) Ultra (Contact Recording) and the associated screen shots may be used by managers or CQRS to evaluate the contact.
 - (3) A site may want to perform local reviews to aid in the quality improvement of the product line. Local review sampling guidelines have been included. See IRM 21.10.1.3.2, **Quality Review Sampling Guidelines for Sample Plans Designed by Statistics Of Income (SOI)**, and IRM 21.10.1.3.2.1, **Selecting the Quality Sample for Sample Plans Designed by SOI**.
 - (4) Managerial reviews are not subject to a sampling plan.
- 21.10.1.4.1.15
(09-22-2016)
AM Routing Product Line
- (1) The AM Routing Product line consists of one Specialized Product Review Group (SPRG), Default Screener Calls.
 - (2) AM Routing phone calls are reviewed to measure and improve the accuracy, timeliness and professionalism of transfers to the appropriate area.
- 21.10.1.4.1.16
(08-29-2017)
Definition of Default Screener Phone Calls SPRG
- (1) Default Screener phone calls are defined as any calls received on the designated Telephone Default Screener applications.

- 21.10.1.4.1.17
(09-13-2021)
Sample Procedures for Default Screener Phone Calls
- (1) SOI Staff develops sampling plans for AM Default Screener phone calls monitored at CQRS. Sample sizes from CQRS are valid at the national level monthly.
 - (2) CR and the associated screen shots may be used to evaluate the contact.
 - (3) A site may want to perform local reviews to aid in the quality improvement of the product line. Local review sampling guidelines have been included. See IRM 21.10.1.3.2, **Quality Review Sampling Guidelines for Sample Plans Designed by Statistics Of Income (SOI)**, and IRM 21.10.1.3.2.1, **Selecting the Quality Sample for Sample Plans Designed by SOI**.
 - (4) Managerial reviews are not subject to sampling plans.
- 21.10.1.4.1.18
(09-22-2016)
AM Routing Measures
- (1) AM Routing Default Screener phones will be measured for Timeliness, Professionalism, Regulatory/Statutory Accuracy, and Procedural Accuracy. These are the measures that are available and may be reported under the Balanced Measurement System. See IRM 21.10.1.8.3, **EQRS/NQRS Measures**, for more information on the measures.
- 21.10.1.4.1.19
(09-22-2016)
Forms Order Phones Product Line
- (1) The Forms Order Phones Product Line calls will be reviewed to measure and improve the quality of our responses to taxpayers' request for forms and answers to procedural questions.
 - (2) The Forms Order Phones Product line consists of one Specialized Product Review Group. The SPRG is National Distribution Center (NDC).
- 21.10.1.4.1.20
(09-22-2016)
Definition of Forms Order Phones Product Line
- (1) Forms Order Phones is defined as any call received by the vendor.
- 21.10.1.4.1.21
(09-22-2016)
Definition of NDC Phones SPRG
- (1) NDC phone calls are defined as any calls received by the vendor.
- 21.10.1.4.1.22
(09-13-2021)
Sample Procedures for NDC Phones
- (1) SOI Staff develops a sampling plan for NDC phone calls monitored at CQRS. The sample is a daily sample and is valid at the national level monthly.
- 21.10.1.4.1.23
(09-22-2016)
NDC Phones Measures
- (1) NDC Form Order calls will be measured for Professionalism, Customer Accuracy, Regulatory/Statutory Accuracy and Procedural Accuracy. These are the measures that are available and may be reported under the Balanced Measurement System. See IRM 21.10.1.8.3, **EQRS/NQRS Measures**, for more information on the measures.

- 21.10.1.4.1.24
(08-29-2017)
Tax Law Phones Product Line
- (1) The Tax Law Phones Product Line calls will be reviewed to measure and improve the quality of responses to taxpayers' tax law and technical questions.
 - (2) The Tax Law Phone Product line consists of three Specialized Product Review Groups. The three SPRG's are General Tax Law Calls, International Tax Law calls, and Spanish Tax Law calls.
- 21.10.1.4.1.25
(08-29-2017)
Definition of Tax Law Phones Product Line
- (1) Tax Law Phones is defined as any General, International or Spanish calls received on the Telephone Tax Law applications.
- 21.10.1.4.1.26
(09-22-2016)
Tax Law Phones Measures
- (1) For Accounts Management, all Tax Law Phone SPRGs will be measured for Timeliness, Professionalism, Customer Accuracy, Regulatory/Statutory Accuracy, and Procedural Accuracy. These are the measures that are available and may be reported under the Balanced Measurement System. See IRM 21.10.1.8.3, **EQRS/NQRS Measures**, for more information on the measures.
- 21.10.1.4.1.27
(08-29-2017)
Definition of General Tax Law SPRG
- (1) General Tax law phone calls are defined as any on-line calls received on the designated Telephone Tax Law applications. This does not include calls received on the designated Spanish or International Tax law applications.
- 21.10.1.4.1.28
(09-05-2024)
Sample Procedures for General Tax Law Phones
- (1) SOI staff develops sampling plans for General Tax Law Phones calls monitored at CQRS. The sample is a daily sample and is valid at the site and national levels on a quarterly basis.
Note: Starting January 2, 2014 see IRM 21.1.1.3, *Customer Service Representative (CSR) Duties*, for new tax law procedures.
 - (2) CR and the associated screen shots may be used by CQRS to evaluate the contact.
 - (3) A site may want to perform local reviews to aid in the quality improvement of the product line. Local review sampling guidelines have been included. See IRM 21.10.1.3.2, **Quality Review Sampling Guidelines for Sample Plans Designed by Statistics Of Income (SOI)**, and IRM 21.10.1.3.2.1, **Selecting the Quality Sample for Sample Plans Designed by SOI**.
- 21.10.1.4.1.29
(08-29-2017)
Definition of International Tax Law SPRG
- (1) International phone calls are defined as any on-line calls received on the designated Telephone International Tax Law applications.
- 21.10.1.4.1.30
(09-22-2016)
Sample Procedures for International Phones
- (1) SOI Staff develops a combined sample plan for International Tax Law and Accounts Phone calls monitored at CQRS. Sample size from CQRS is valid at the site level on a quarterly basis.
 - (2) CR and the associated screen shots may be used by CQRS to evaluate the contact.

- (3) A site may want to perform local reviews to aid in the quality improvement of the product line. Local review sampling guidelines have been included. See IRM 21.10.1.3.2, **Quality Review Sampling Guidelines for Sample Plans Designed by Statistics Of Income (SOI)**, and IRM 21.10.1.3.2.1, **Selecting the Quality Sample for Sample Plans Designed by SOI**.

21.10.1.4.1.31
(08-29-2017)
Definition of Spanish Tax Law SPRG

- (1) Spanish Tax Law Phone calls are defined as any call received on the designated Spanish Telephone Tax Law Applications.

21.10.1.4.1.32
(09-13-2021)
Sample Procedures for Spanish Tax Law

- (1) SOI staff develops a combined sampling plan for Spanish Tax Law and Spanish Accounts Phone calls monitored at CQRS. Sample sizes from CQRS are valid at the site and national level monthly.

Note: Starting January 2, 2014 see IRM 21.1.1.6 (5), (6) and (7), *Customer Service Representative (CSR) Duties* for new tax law procedures.

- (2) CR and the associated screen shots may be used by CQRS to evaluate the contact.
- (3) A site may want to perform local reviews to aid in the quality improvement of the product line. Local review sampling guidelines have been included. See IRM 21.10.1.3.2, **Quality Review Sampling Guidelines for Sample Plans Designed by Statistics Of Income (SOI)**, and IRM 21.10.1.3.2.1, **Selecting the Quality Sample for Sample Plans Designed by SOI**.
- (4) Managerial reviews are not subject to a sampling plan.

21.10.1.4.1.33
(09-13-2021)
TE/GE Phones Product Line

- (1) The TE/GE Phones Product Line will be reviewed to measure and improve the quality of responses to taxpayer's/customer's technical and account related questions.
- (2) The TE/GE Phones Product line consists of one Specialized Product Review Group (SPRG).

21.10.1.4.1.34
(08-29-2017)
Definition of TE/GE Phones SPRG

- (1) TE/GE Phones calls are defined as any tax law, procedural or account calls received on the designated Telephone TE/GE applications.

21.10.1.4.1.35
(09-11-2018)
Sample Procedures for TE/GE Phones

- (1) SOI Staff develops sampling plans for TE/GE phone calls monitored at CQRS. Sample sizes from CQRS are valid at the site level on a bimonthly basis.
- (2) CR and the associated screen shots may be used by managers or CQRS to evaluate the contact.
- (3) The site may want to perform local reviews to aid in the quality improvement of the product line. Local sampling guidelines have been included. See IRM 21.10.1.3.2, **Quality Review Sampling Guidelines for Sample Plans**

Designed by Statistics Of Income (SOI), and IRM 21.10.1.3.2.1, *Selecting the Quality Sample for Sample Plans Designed by SOI.*

21.10.1.4.1.36
(09-22-2016)

TE/GE Phones Measures

- (1) TE/GE Phones will be measured for Timeliness, Professionalism, Customer Accuracy, Regulatory Accuracy and Procedural Accuracy. These are the measures that are available and reported under the Balanced Measurement System. See IRM 21.10.1.8.3, **EQRS/NQRS Measures**, for more information on the measures.

21.10.1.4.2
(08-17-2023)

Roles and Responsibilities of the Collection and Examination Campus Quality (CQ) Phones Analyst

- (1) The Collection and Examination Campus Quality (CQ) Analyst for Phones will complete an unbiased, consistent, and accurate review of Phone SPRGs including follow-up actions taken once the taxpayer has hung up. Even if the employee does not complete all work until the next business day, the call is still counted as part of the sample.
- (2) CQ Phone Quality Analysts will review the entire call to identify actions taken. Analysts will ensure that appropriate actions are annotated in IDRS or other specialized systems and actions taken clearly support the conclusion of the call as required by the procedural IRMs of the SPRG.
- (3) Incorrect/incomplete action (per IRM guidelines) which results in incorrect calculations must exceed a \$5.00 threshold before charging a defect for the national review.
- (4) CQ Phones Quality analysts will complete an NQRS Data Collection Instrument (DCI) for each call reviewed using the MAJA for the SPRG as guidance for coding. All appropriate fields will be completed to indicate quality standards as having been met or not met. Analysts' narratives will provide the basis for their findings and include applicable IRM references for coded defects.
- (5) NQRS reviews will provide a basis for defect analysis and reporting error trends.
- (6) Review data will be input daily to NQRS, whenever possible. The PLA should be advised of significant delay.
- (7) Enter the word FLASH at the beginning of the Feedback Summary Remarks section of the DCI to identify a defect that requires immediate (by the next business day) corrective action by the operation. For example, recalling a notice/letter before it is issued or correcting an adjustment to an account, or unauthorized disclosure (See IRM 21.10.1.2.6.10, *Disclosure Reporting for Quality Reviewers*, for additional information). The remarks are used by many analysts for trend analysis and should not contain extraneous verbiage. Keep the remarks professional and concise. Explain the error in specific and simple terms. See **IRM 21.10.1.8.7.2, *NQRS Remarks Section***, for additional information.

Note: In Campus Examination, defects requiring corrective action that are not annotated with FLASH are to be completed by the Operation within five working days. See IRM 21.10.1.8.7(3), **EQRS/NQRS Remarks Section**.

- (8) CQRSS will be used daily in most SPRGs to enter PAS review information and upload completed DCIs.

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- (9) Refer to the Embedded Quality SharePoint site <https://irs.gov.sharepoint.com/sites/eqrsc-support> frequently to glean updated information on the use of attributes in the Compliance Phones review, obtain the latest Master Attribute Job Aid (MAJA) and Quality Grams, etc.
- (10) Consult your manager for coding assistance or to interpret attribute usage, when necessary. If additional guidance is required contact the Product Line Analyst (PLA).
- (11) In a monthly/quarterly report to be shared with the Operations, provide suggestions for improvement by:
 - Identifying most frequently occurring defects
 - Analyzing root causes of defects
 - Verifying sample plans and guidelines
 - Reviewing methods used to capture needed information

21.10.1.4.2.1 (08-29-2017) **Collection and Examination Campus Quality Phone Measures**

- (1) Collection and Examination Campus Quality Phone SPRGs will be measured for Timeliness, Professionalism, Customer Accuracy, Regulatory/Statutory Accuracy and Procedural Accuracy. These are the measures that are available and may be reported under the Balanced Measurement System. See IRM 21.10.1.8.3, **EQRS/NQRS Measures**, for more information on the measures.

21.10.1.4.2.2 (09-07-2022) **Collection Campus Quality Phone Product Lines**

- (1) The following are the Collection Campus Quality Phone Product Lines:
 - ACS Phones
 - Automated Substitute for Return (ASFR) Phones
 - Centralized Case Processing (CCP Collection Phones and Centralized Lien CLO Phones)
 - Centralized Insolvency Operation (CIO) Phones
 - Collection Phones
 - Private Debt Collection Phones

21.10.1.4.2.2.1 (09-05-2024) **ACS Phones Product Line**

- (1) Automated Collection System (ACS) Phone calls are reviewed to measure and improve the quality of our responses to taxpayer inquiries about balance due and return delinquency accounts.
- (2) The ACS Phone Product Line consists of two Specialized Product Review Groups:
 - ACS Phones
 - ACS Text Chat Phones
- (3) Quality Analysts and Managers will use the appropriate functional IRM(s), Quality Job Aid, IRCs and the IRM 21.10.1, *Embedded Quality (EQ) Program for Accounts Management, Campus Collection, Campus Examination, Field Assistance, Tax Exempt/Government Entities, Return Integrity and Compliance Services (RICS), and Electronic Products and Services Support*, during their review of the ACS Phones SPRGs.

21.10.1.4.2.2.2
(08-29-2017)

**Definition of ACS
Phones SPRG**

- (1) ACS is a computerized inventory system of balance due accounts and return delinquency accounts after normal notice routines occur.
- (2) ACS Phones calls are defined as any call received on an IMF or BMF account in 22 or Taxpayer Delinquency Investigation (TDI) status assigned to ACS, and any other calls received on the Telephone ACS applications.

21.10.1.4.2.2.3
(08-17-2023)

**Sample Procedures for
ACS Phones**

- (1) SOI Staff develops sampling plans for ACS Phones' calls monitored at CQRS. Samples from CQRS are weighted daily, are valid at the site, and national level on a quarterly basis.
- (2) All ACS Phones' calls will be included in the universe of calls subjected to sampling per the SOI algorithm. This includes calls reviewed by managers, On-the-Job Instructors (OJIs), and calls subjected to 100 percent review.
- (3) Local reviews are not performed for the national measure of the ACS Phones product line and therefore, are not included in the sampling plan.
- (4) CR and the associated screen shots may be used by managers or CQRS to evaluate the contact.
- (5) Managerial reviews are not subject to a sampling plan.

21.10.1.4.2.2.4
(08-17-2023)

**ACS Text Chat Phones
SPRG**

- (1) ACS Text Chat are text chats with taxpayers through the E-Gain application.
- (2) In lieu of calling into an ACS site, ACS Text Chat helps taxpayers who received certain letters, visited the IRS website or are unable to use the Online Payment Agreement Application. ACS Text Chat provides assistance in lieu of calling into an ACS Call Site.

21.10.1.4.2.2.5
(08-29-2017)

**Automated Substitute
for Return (ASFR)
Phones Product Line**

- (1) Automated Substitute for Returns (ASFR) Phones are reviewed to measure and improve the quality of responses given to taxpayer inquiries received on the ASFR and ASFR Refund Hold toll-free lines.

21.10.1.4.2.2.6
(09-13-2021)

**Definition of ASFR
SPRG**

- (1) ASFR Phones are defined as any call received because of ASFR issued thirty-day (2566) and ninety-day (3219) letters or Refund Hold (CP63) letters generated from IDRS.
- (2) CR and the associated screen capture (when available) may be used by managers or PAS to evaluate the contact.

21.10.1.4.2.2.7
(09-07-2022)

**Centralized Case
Processing (CCP)
Collection Phones
Product Line**

- (1) Centralized Case Processing (CCP) is a separate product line reviewed in the National Quality Review System (NQRS) and the Embedded Quality System (EQ).
- (2) There are two Specialized Product Review Groups (SPRGs) within the Centralized Case Process (CCP) product line:
 - CCP Manually Monitored I/A (MMIA) Phones
 - CLO Lien Phones

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- (3) CCP MMIA Phones and CLO Lien Phones are reviewed to measure, analyze, and improve the quality of responses given to taxpayer/caller inquiries received on the CCP MMIA and CLP Toll-free lines.
- (4) Quality Analysts and Managers will use the appropriate functional IRM(s), Quality Job Aid, and the IRM 21.10.1, **Embedded Quality (EQ) Program for Accounts Management, Campus Collection, Campus Examination, Field Assistance, Tax Exempt/Government Entities, Return Integrity and Compliance Services (RICS), and Electronic Products and Services Support**, during their review of the CCP MMIA and CLO Lien Phone calls.

21.10.1.4.2.2.8
(08-29-2017)

Definition of CCP MMIA Phone SPRG

- (1) CCP MMIA Phone is defined as any phone calls received on an account where a case is monitored for actions by CCP. This encompasses cases for routine Partial Payment Installment Agreements (PPIAs), Manually Monitored Installment Agreement processing (In-Business Trust Fund Installment Agreements (IBTF) and/or PPIA-IBTF), any installment agreement that cannot be monitored by IDRS and any two year reviews in adherence to prescribed policies and IRM procedures. Phone calls received from Revenue Officers on the CCP MMIA Phone product line will not be reviewed by PAS.

21.10.1.4.2.2.9
(10-28-2021)

Definition of CLO Lien Phones SPRG

- (1) CLO Lien Phones is defined as any calls received on the telephone system related to CLO Lien applications. This could include calls from taxpayers, revenue officers or counties in response to a lien filing, release, payoff, billing, court recordings, payments, etc.

21.10.1.4.2.2.10
(08-31-2020)

Centralized Insolvency Operation (CIO) Phones Product Line

- (1) Centralized Insolvency Operation (CIO) Phones is a separate product line review on NQRS and the Embedded Quality system. CIO phones is reviewed to measure and improve the quality of responses provided to taxpayer/caller inquiries regarding bankruptcy issues on their account.
- (2) Analysts and managers will primarily use IRM 5.9, *Bankruptcy and other Insolvencies*, IRM 1.4.51, *Insolvency, Bankruptcy Law Advisory Rules Engine (BLARE)*, IRM 21.10.1, **Embedded Quality (EQ) Program for Accounts Management, Campus Collection, Campus Examination, Field Assistance, Tax Exempt/Government Entities, Return Integrity and Compliance Services (RICS), and Electronic Products and Services Support**, and the Master Attribute Job Aid (MAJA) during their review of CIO Phone cases.

21.10.1.4.2.2.11
(08-31-2020)

Definition of CIO Phones SPRG

- (1) CIO Phones is defined as any phone call received on the CIO toll-free line through the Telephone system on an account on the Automated Insolvency System (AIS). This includes both open CIO and closed CIO calls in the bankruptcy process.

21.10.1.4.2.2.12
(09-05-2024)

**Collection Phones
Product Line**

- (1) Collection Phones are reviewed to measure and improve the quality of responses given to taxpayers and/or their representative's inquiries received on the toll-free lines.
- (2) The Collection Phones Product line consists of two SPRGs:
 - Collection Phones Combat Zone (EQRS)
 - WHC Phones (EQRS/NQRS)

21.10.1.4.2.2.13
(09-05-2024)

**Definition of WHC
Phones SPRG**

- (1) Withholding Compliance WHC Phones are defined as any call received because of a Withholding Compliance program CRX letter being issued. (Letters 2800, 2801, 2802, 2804, 2808, 2809, 2810, 2811, 2812, 2813, 3042).
- (2) The WHC Phone sample is two separate sample plans for the Andover and Austin campuses and is measured at the directorship level.
- (3) Analysts and managers will use the IRM 5.19.11, *Withholding Compliance Program*, IRM 5.19.1, *Balance Due*, Document 6209, Revenue Procedures, Treasury Regulations 26 CFR Part 31, IRC 3402, IRC 3403, IRC 6304, IRC 6682 and associated publications, IRM 21.10.1, **Embedded Quality (EQ) Program for Accounts Management, Campus Collection, Campus Examination, Field Assistance, Tax Exempt/Government Entities, Return Integrity and Compliance Services (RICS), and Electronic Products and Services Support**, and the WHC Phones Master Attribute Job Aid during their review of WHC Phone cases.

21.10.1.4.2.2.14
(09-05-2024)

**Private Debt Collection
Phones Product Line**

- (1) Private Debt Collection Phone reviews are performed to measure and improve the quality of responses given to taxpayers and/or their representative's inquiries received in the Private Collection Agency (PCA) sites: CBE, Coast and ConServe.
- (2) The Private Debt Collection Phones Product line consists of one SPRG:
 - PDC Phones PCA Calls
- (3) Quality Analysts will use the appropriate Policy and Procedures Guide (PPG), Master Attribute Job Aid, IRCs and the IRM 21.10.1, *Embedded Quality (EQ) Program for Accounts Management, Campus Collection, Campus Examination, Field Assistance, Tax Exempt/Government Entities, Return Integrity and Compliance Services (RICS), and Electronic Products and Services Support*, during their review of the PDC Phones SPRG.

21.10.1.4.2.2.15
(08-29-2017)

**Definition of PDC
Phones PCA Calls SPRG**

- (1) PDC Phones PCA Calls are defined as any phone call received in any of the PCA sites on their locally designed recording systems. This includes both opened and closed accounts assigned to a PCA site.

21.10.1.4.2.3
(08-29-2017)

**Examination Campus
Quality Phone Product
Lines**

- (1) The following are the Examination Campus Quality Phone Product Lines:
 - Automated Underreporter (AUR)
 - CS Specialized Phone Services
 - Exam Phones
 - Innocent Spouse Phones

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21.10.1.4.2.3.1 (09-13-2021) **Automated Underreporter (AUR) Product Line**

- (1) Automated Underreporter (AUR) Phones is a separate Automated Underreporter product line review in NQRS and is reviewed within the Embedded Quality system. There are two (2) Specialized Product Review Groups (SPRGs) under the AUR Phones Product Line.
 - AUR Phones
 - BUR Phones
- (2) AUR Phones Product Line is reviewed to measure and improve the quality of responses given to taxpayer/caller inquiries received on the AUR toll-free telephone lines.
- (3) PAS Analysts and managers will primarily use IRM 4.19.3, *IMF Automated Underreporter*, IRM 4.119.4, *BMF Underreporter (BUR)*, IRM 21.10.1, **Embedded Quality (EQ) Program for Accounts Management, Campus Collection, Campus Examination, Field Assistance, Tax Exempt/Government Entities, Return Integrity and Compliance Services (RICS), and Electronic Products and Services Support**, and the Master Attribute Job Aids during the review of AUR Phone Calls.

21.10.1.4.2.3.2 (08-29-2017) **Definition of AUR Phones SPRG**

- (1) AUR Phones is defined as any phone call received on the AUR toll-free line through the Telephone system on an IMF account by the Automated Underreporter Operation. These include both open AUR cases and closed AUR cases in the Reconsideration process, and any immediate account actions required to be taken by the AUR employee once the taxpayer terminates the call. The call is still counted as part of the sample even if the employee does not complete all work until the next business day.

21.10.1.4.2.3.3 (09-13-2021) **Definition of BUR Phones SPRG**

- (1) BUR Phones is defined as any phone call received on the BUR toll-free line through the telephone system on a BMF account by the BMF Underreporter Operation. These include open and closed BUR cases in the Reconsideration process, and any immediate account actions required to be taken by the BUR employee once the taxpayer terminates the call. The call is still counted as part of the sample even if the employee does not complete all work until the next business day.

21.10.1.4.2.3.4 (09-13-2021) **CS Specialized Phone Services Product Line**

- (1) Compliance Services (CS) Specialized Phone Services Product Line consist of two SPRGs:
 - Centralized Excise Tax Phones
 - Centralized Estate/Gift Tax Phones
- (2) The telephone calls are reviewed to measure and improve the quality of responses given to taxpayer/caller inquiries received on the Centralized Excise Tax and Estate and Gift Tax toll free telephone lines. This includes addressing Excise and Estate and Gift Tax account and tax law issues.
- (3) PAS Analysts and managers will primarily use IRM 4.24, *Excise Tax*, IRM 4.25, *Estate and Gift Tax*, IRM 21.10.1, **Embedded Quality (EQ) Program for Accounts Management, Campus Collection, Campus Examination, Field**

Assistance, Tax Exempt/Government Entities, Return Integrity and Compliance Services (RICS), and Electronic Products and Services Support, and the Master Attribute Job Aids during the review of Centralized Excise and Estate/Gift Tax Phone Calls.

21.10.1.4.2.3.5
(09-13-2021)

Definition of Centralized Excise Tax Phone SPRG

- (1) Centralized Excise Tax Phones is defined as any phone call received on the Centralized Excise Tax toll free line through the telephone system that relate to excise tax account issues and tax law issues. The call is still counted as part of the sample even if the employee does not complete all work until the next business day.

21.10.1.4.2.3.6
(09-13-2021)

Definition of the Centralized Estate/Gift Tax Phone SPRG

- (1) Centralized Estate/Gift Tax Phones is defined as any phone call received on the Centralized Estate/Gift Tax toll free line through the telephone system that relates to Estate/Gift Tax account issues and tax law issues. The call is still counted as part of the sample even if the employee does not complete all work until the next business day.

21.10.1.4.2.3.7
(09-05-2024)

Exam Phones Product Line

- (1) Exam Phones is a separate product line review in EQRS/NQRS and is reviewed within the Embedded Quality System. There are two (2) Specialized Product Review Groups (SPRGs) under the Exam Phones Product Line.
 - Exam Phones
 - Backup Withholding Phones (BWH)
- (2) Exam Phones is reviewed to measure and improve the quality of responses given to taxpayer/caller inquiries received on the Exam Toll-free lines.
- (3) BWH Phones is reviewed to measure and improve the quality of the responses given to taxpayer/caller inquiries on the Backup Withholding toll-free line.
- (4) PAS Analysts and Managers will use the IRM 4.19.19, *Campus Examination Telephone Contacts*, IRM 4.19.26 , **Campus Backup Withholding Return Compliance Program Procedures**, Master Attribute Job Aids and the IRM 21.10.1, **Embedded Quality (EQ) Program for Accounts Management, Campus Collection, Campus Examination, Field Assistance, Tax Exempt/Government Entities, Return Integrity and Compliance Services (RICS), and Electronic Products and Services Support**, during their review of Exam Phone calls.

21.10.1.4.2.3.8
(09-13-2021)

Definition of Exam Phones SPRG

- (1) Exam Phones is defined as any call received on the Examination toll-free lines through the telephone system and answered by the Exam Operations. Additionally, Exam Phones includes Outgoing Calls, as these calls will be included by managers in their review.
- (2) Exam Phones is based on two primary sources:
 - Earned Income Tax Credit Program
 - Discretionary Programs
- (3) The call is still counted as part of the sample even if the employee does not complete all work until the next business day.

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21.10.1.4.2.3.9
(09-05-2024)

Definition of Backup Withholding (BWH) Phones SPRG

- (1) BWH Phones is defined as any call received on the BWH toll-free lines through the telephone system and answered by the BWH Operations. The call is still counted as part of the sample even if the employee does not complete all work until the next business day.
- (2) PAS Analysts and Managers will use IRM 4.19.26, *Campus Backup Withholding Return Compliance Program Procedures*, Master Attribute Job Aids and the IRM 21.10.1, *Embedded Quality (EQ) Program for Accounts Management, Campus Collection, Campus Examination, Field Assistance, Tax Exempt/Government Entities, Return Integrity and Compliance Services (RICS), and Electronic Products and Services Support*, during their review of BWH Phone calls.

21.10.1.4.2.3.10
(08-29-2017)

Innocent Spouse Phones Product Line

- (1) Innocent Spouse Phones is a separate product line review in NQRS and is reviewed within the Embedded Quality System.
- (2) Innocent Spouse Phones is reviewed to measure and improve the quality of responses given to taxpayer/caller inquiries received on the Innocent Spouse Toll-free line.
- (3) PAS Analysts and managers will use the IRM 25.15.18.9.2, *Phones*, Document 6209, Revenue Procedures, Treasury Regulations, Internal Revenue Code sections 6013, 6015, and 66, IRM 21.10.1, **Embedded Quality (EQ) Program for Accounts Management, Campus Collection, Campus Examination, Field Assistance, Tax Exempt/Government Entities, Return Integrity and Compliance Services (RICS), and Electronic Products and Services Support**, and the Innocent Spouse Phones Quality Job Aid during their review of Innocent Spouse Phone cases.

21.10.1.4.2.3.11
(09-13-2021)

Definition of the Innocent Spouse Phones SPRG

- (1) Innocent Spouse Phones is defined as any call received by the Cincinnati Centralized Innocent Spouse Operation (CCISO) Cold Call units on the toll-free line through the Telephone system on open or closed cases, as well as Extension Routed calls and any other phone call received on the Innocent Spouse toll-free line. Additionally, Innocent Spouse Phones includes Outgoing Calls for managers, as these calls will be included in their review.
- (2) Innocent Spouse Phones is based on three primary sources:
 - Forms 8857, Request from Innocent Spouse Relief (or Substitute Form 8857) claims waiting for response
 - Forms 8857 claims that have been granted full or partial relief
 - Forms 8857 claims that have been denied
- (3) The call is still counted as part of the sample even if the employee does not complete all work until the next business day.

21.10.1.4.3
(10-01-2014)

e-help Support Phones Product Line

- (1) e-help phone calls are reviewed to measure and improve the quality of the support provided to users of IRS electronic products and services (e.g., e-file, e-services, FATCA Registration, Electronic Federal Tax Payment System (EFTPS), etc.).

- (2) The e-help Support Phones Product Line consists of one Specialized Product Review Group (SPRG): e-help Phones.
- 21.10.1.4.3.1
(08-29-2017)
Definition of e-help Phones SPRG
- (1) e-help Phone calls are defined as any calls received on the designated Telephone e-help applications.
- 21.10.1.4.3.2
(09-13-2021)
Sample Procedures for e-help Phones
- (1) SOI Staff develops sampling plans for e-help phone calls monitored at CQRS. Sample sizes from CQRS are valid at the site level monthly.
- (2) CR and the associated screen shots may be used by managers or CQRS to evaluate the contact.
- (3) The site may want to perform local reviews to aid in the quality improvement of the product line. Local sampling guidelines have been included; See IRM 21.10.1.3.2, **Quality Review Sampling Guidelines for Sample Plans Designed by Statistics Of Income (SOI)**, and IRM 21.10.1.3.2.1, **Selecting the Quality Sample for Sample Plans Designed by SOI**.
- (4) Managerial reviews are not subject to a sampling plan.
- 21.10.1.4.3.3
(10-01-2007)
e-help Phone Measures
- (1) e-help Phones will be measured for Timeliness, Professionalism, Customer Accuracy, Regulatory Accuracy and Procedural Accuracy. These are the measures that are available and reported under the Balanced Measurement System. See IRM 21.10.1.8.3, **EQRS/NQRS Measures**, for more information on the measures.
- 21.10.1.4.4
(08-31-2020)
Technical Services Operations (TSO) Phones Product Line
- (1) Technical Services Operation (TSO) phone calls are reviewed to improve the quality of the support provided to filers/payers of Information Returns.
- (2) The TSO Phones Product Line consists of one Specialized Product Review Group (SPRG): TSO Phones.
- 21.10.1.4.4.1
(08-31-2020)
Definition of TSO phones SPRG
- (1) TSO Phone calls are defined as any calls received on the designated Telephone TSO Customer Service Section applications.
- 21.10.1.4.4.2
(09-05-2024)
Sample Procedures for TSO Phones
- (1) Managers may use CR and the associated screen shots to evaluate the contact.
- (2) The site may want to perform local reviews to aid in the quality improvement of the product line. Local sampling guidelines have been included; IRM 21.10.1.3.2, **Quality Review Sampling Guidelines for Sample Plans Designed by Statistics Of Income (SOI)**, and IRM 21.10.1.3.2.1, **Selecting the Quality Sample for Sample Plans Designed by SOI**.
- (3) Managerial reviews are not subject to a sampling plan.
- (4) SOI Staff develops sampling plans for TSO phone calls monitored at CQRS. Sample sizes from CQRS are valid at the site level monthly.

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21.10.1.4.4.3
(09-13-2021)
TSO Phone Measures

- (1) TSO Phones will be measured for Timeliness, Professionalism, Customer Accuracy, Regulatory Accuracy and Procedural Accuracy. These are the measures that are available and reported under the Balanced Measurement System. IRM 21.10.1.8.3, **EQRS/NQRS Measures**, for more information on the measures.

21.10.1.4.5
(08-17-2023)
Roles and Responsibilities of the RIVO PAS Phone Analyst

- (1) The RIVO PAS Analyst for RIVO Frivolous Filer Phones will complete an unbiased, consistent, and accurate review of RIVO Frivolous Filer Phones including follow-up actions taken once the taxpayer has hung up. Even if the employee does not complete all work until the next business day, the call is still counted as part of the sample.
- (2) RIVO PAS Phone Quality Analysts will review the entire call to identify actions taken. Analysts will ensure that appropriate actions are annotated in IDRS or other specialized systems and actions taken clearly support the conclusion of the call as required by the procedural IRMs of the SPRG.
- (3) Incorrect/incomplete action (per IRM guidelines) which results in incorrect calculations must exceed a \$5.00 threshold before charging a defect for the national review.
- (4) RIVO PAS Phone Quality Analysts will complete an NQRS Data Collection Instrument (DCI) for each call reviewed using the MAJA for the SPRG as guidance for coding. All appropriate fields will be completed to indicate quality standards as having been met or not met. Analysts' narratives will provide the basis for their findings and include applicable IRM references for coded defects.
- (5) NQRS reviews will provide a basis for defect analysis and reporting error trends.
- (6) Review data will be input daily to NQRS, whenever possible. The HQA (Head-quarter Quality Analyst) should be advised of any significant delay.
- (7) Enter the word FLASH at the beginning of the Feedback Summary Remarks section of the DCI to identify a defect that requires immediate (by the next business day) corrective action by the operation. For example, recalling a notice/letter before it is issued or correcting an adjustment to an account, or unauthorized disclosure (See IRM 21.10.1.2.6.10, **Disclosure Reporting for Quality Reviewers**, for additional information). The remarks are used by many analysts for trend analysis and should not contain extraneous verbiage. Keep the remarks professional and concise. Explain the error in specific and simple terms. See **IRM 21.10.1.8.7, EQRS/NQRS Remarks Section**, for additional information.

Note: Defects requiring corrective action that are not annotated with FLASH are to be completed by the Operation within five working days. See **IRM 21.10.1.8.7(3), EQRS/NQRS Remarks Section**.

- (8) Refer to the *Quality for RIVO SharePoint* to glean updated information on the use of attributes in the Frivolous Filer Phones review, obtain the latest Master Attribute Job Aid (MAJA) and Quality Grams, etc.
- (9) Consult your Lead Quality Analyst (LQA) for coding assistance or to interpret attribute usage, when necessary. If additional guidance is required contact the Headquarter Quality Analyst (HQA).
- (10) In a monthly/quarterly report to be shared with the Operations, provide suggestions for improvement by:
 - Identifying most frequently occurring defects
 - Analyzing root causes of defects
 - Verifying sample plans and guidelines
 - Reviewing methods used to capture needed information

21.10.1.5
(08-17-2023)

Quality Review of Paper Cases

- (1) Quality Analysts at the sites conduct sample reviews of all paper product lines and provide data to the Business Results of the Balanced Measurement System for each product line.
- (2) They may also conduct local reviews of paper product lines for local use and/or quality improvement. Local review data is not included in the Business Results calculations.
- (3) Managerial reviews of paper cases are not included in the Business Results calculations; they are used in employee evaluative documentation to plan workload distribution, and to identify training issues.
- (4) Each product line will be reviewed using a sample size designed specifically for that product line and site. See IRM 21.10.1.3.2, **Quality Review Sampling Guidelines for Sample Plans Designed by Statistics Of Income (SOI)**, IRM 21.10.1.3.2.1, **Selecting the Quality Sample for Sample Plans Designed by SOI**, and IRM 21.10.1.3.2.2, **Revising the Quality Sample**, and IRM 21.10.1.3.3, *Quality Review Campus Collection and Campus Examination Sampling Guidelines*, IRM 21.10.1.3.3.1, **Selecting the Quality Sample**, and IRM 21.10.1.3.3.2, **Weighted Sampling**, (Compliance) for information on determining the sample.

Note: *Managerial reviews are not subject to a sampling plan.*

- (5) The basic roles and responsibilities for paper analysts are the same across all paper product lines. Paper cases are rated based on percentage correct in each of the five buckets.
- (6) Review all actions taken on the sampled case. Use the appropriate IDRS Command Codes or other applicable system to research the account(s) involved.
- (7) Review sample cases after all IDRS, ACS, or applicable specialized system input action is complete. Review the actual input against case documentation to ensure all actions were appropriately taken.
- (8) Review correspondence issued to taxpayers as part of the case review. This includes evaluating the content of letters that are attached as PDF files instead of LPAGE request completed screens, as well as captured LPAGE screens where the words **Request Completed** are not visible when they are required

to be. Correspondence must provide a correct and complete response to all taxpayer and IRS issues. Correspondence must address how the taxpayer's issue was resolved, request additional information from the taxpayer if necessary, and/or notify the taxpayer that information has been requested from outside the IRS.

- (9) When performing a paper review, the analyst will use the employee's IDRS number, unless informed differently by PICA or the PLA.

Note: In Campus Collection and Campus Examination since more than one employee may work on a paper case, the analyst will use the IDRS number or other identifier of the employee who created the 715-driver error on the case. If the analyst cannot discern who the primary caseworker was or there are no 715 driver errors and 715 is coded "Y", use the IDRS number or other identifier of the employee who closed the case.

- (10) Product Line Specific Guidance: In addition to the guidance stated above, the following product line specific instructions are to be followed:

SPRG	How to identify the employee being reviewed:
AUR	<p>Enter the AUR UID number in the Employee Name field on the National Quality Review System. Enter the following identifiers when the situation warrants:</p> <ul style="list-style-type: none"> a. M - Use if more than one person worked the case and it cannot be identified who made the error, who the primary caseworker was if there were no errors on the case, or there are defects that could apply to more than one caseworker. b. A - Use if the case was completely worked by an automated process, such as Batch, with no caseworker involvement or contribution during the entire process.
Exam Paper	<p>Enter the identification number of the employee who created the 715 error. If no 715 error, enter the identifier of the primary caseworker. Enter the following identifiers when the situation warrants:</p> <ul style="list-style-type: none"> a. M – Use if more than one person worked the case and it cannot be identified who made the error, who the primary caseworker was (if there were no errors on the case), or there are defects that could apply to more than one caseworker. b. A – Use if the case was completely worked by an automated process, such as Batch, with no caseworker involvement or contribution during the entire process.

SPRG	How to identify the employee being reviewed:
Innocent Spouse	<p>Enter the identification number of the employee who created the 715 error in the employee name field of the DCI. If no 715 error, enter the identifier of the primary caseworker. Enter the following identifiers when the situation warrants:</p> <ul style="list-style-type: none"> a. M – Use if more than one person worked the case and it cannot be identified who made the error, who the primary caseworker was (if there were no errors on the case), or there are defects that could apply to more than one case worker. b. A – Use if the case was completely worked by an automated process, such as Batch, with no caseworker involvement or contribution during the entire process.

- (11) For more information on correspondence requirements, see IRM 21.3.3.4.17.1, *Preparation of Outgoing Correspondence*.

21.10.1.5.1
(10-01-2014)

Accounts Paper Product Line

- (1) Accounts Paper Adjustments and AM Identity Theft Paper (including referrals) are reviewed to evaluate and improve the quality of account actions and correspondence in response to written taxpayer inquiries and internal requests.
- (2) Incorrect/incomplete action (per IRM guidelines) which results in incorrect/incomplete information to the taxpayer must exceed a \$5.00 threshold before charging a Customer Accuracy defect. This should be charged as a Procedural defect only.

21.10.1.5.1.1
(10-24-2022)

Roles and Responsibilities of the Accounts Paper Analyst

- (1) Review the finished product for Tax Account Activity work (which includes some types of employee generated correspondence) from IRS Received Date to the Closing Date for the inquiry or internally generated case. Do not include in the review any subsequent or corrective actions taken after the Closing Date.

Note: Exception: Designated Identity Theft Adjustments (DITA) Cases are exempt from review of entire case file from IRS Received Date to closing date. Begin review of DITA cases from the time the case is received from the referring function (i.e., Large Business & International (LBI), Field Examination, Field Collection, and IDTVA-C) to the closing date of the case.

- (2) Review each sample case and enter identification data on the applicable section of the NQRS/EQRS DCI. All sections of the NQRS/EQRS DCI apply for Accounts Paper except the Exam section.

Note: Only mark attributes Y/N for action(s) or no action(s) on the CII ID case that fell into the sample pool. However, research of linked cases may be necessary for information that may be available within those cases for the correct closing of the case.

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21.10.1.5.1.2
(01-30-2024)

Definition of Accounts Paper SPRG

- (1) Any cases worked under Tax Account Activity are subject to Accounts Paper (Adjustments, AM Identity Theft Paper and Return Preparer Misconduct) review. This includes electronic Forms e-4442, and written Forms 4442, Inquiry Referral, and Taxpayer Correspondence.
- (2) A case is considered Tax Account Activity work if it requires the employee to either research an account or perform adjustment action on an account. All Tax Account Activity work completed within any campus site is to be included in one SPRG sample plan for the campus. Separate sample plans for each remote site would be cost prohibitive.
- (3) Examples of types of Tax Account Activity work **included** in the Accounts Paper reviews:
 - Internal Notices/CPs (see IRM 3.13.62, *Media and Transport Control*, for a complete list of internally generated CP Notices)
 - TCB/NOL–Tentative Carrybacks
 - Previous Adjustments
 - Amended Returns (Form 1040X, 1120X, 94X)
 - CP59
 - Loose Schedules
 - Duplicate filed returns
 - EFTPS Issues
 - FTDs
 - Penalty Issues
 - Wage Economic Impact Payment (WEIP) Mailbox e-mail
- (4) Examples of Tax Account work **excluded** for Accounts Paper reviews:
 - Criminal Investigation
 - Collection
 - Examination
 - Phone Calls
 - E-mail
 - ELF
 - Undeliverable Mail
 - Unidentified Remittances in Receipt and Control
 - Automated Extensions (i.e., Form 4868, Form 2688, etc.)
 - Bank Letters–Outgoing
 - Receipt and Control Payments
 - Large Corp Cases (including PPRG cases)
 - Cases routed to another area
 - CAWR
 - Installment Billing
 - Form 1133 – Not a closed case
 - Form 3858 – Not a closed case
 - ASFR
 - Form 8871 (OSC Only)
 - Returns being statute cleared and routed to another area (710–01028),
 - Entity Unpostables
 - Form 8655, Reporting Agent Authorization for Magnetic Tape/Electronic Filers

- Reworking an Unpostable
- CII case that was closed as MISC and linked to another open CII case
- CII case that was closed under the wrong program (For example: Submission Processing working a 1040 MEF case, closed the case under the Accounts Paper Adjustments SPRG)
- Split image unrelated case that are erroneously processed as one single CII case. Refer to IRM 21.5.1.5.1(16), **CII General Guidelines**. Splitting the image cannot be evaluated/coded on DCI as part of case selection for reviews. The unrelated case did not appropriately fall into the sample pull.
- Case selected for sample review is unreviewable (requiring replacement case) i.e., case linked to an open case on day of closure.

Note: The above Included and Excluded lists are not all inclusive. Contact Headquarters for a decision on whether to review any Tax Accounts Activity work not found on either list.

- Cases closed and reopened on a later day due to corrective action are not reviewable per IRM 21.10.1.5.1.1, **Roles and Responsibilities of the Accounts Paper Analyst**, because cases reopened after the original closing date are unreviewable per 21.10.1.5.1.1(2), **Roles and Responsibilities of the Accounts Paper Analyst**.

(5) The following will help you determine the received date:

- Determine whether your case is a Taxpayer Initiated Inquiry (TPI) or non-TPI. When you are unable to determine whether your case is a TPI case, or other type of case, treat the case as a TPI.
- When there is no IRS Received Date or handwritten received date on the document, determine the received date following the guidance in IRM 21.5.1.4.2.4, **Received Date - Determination**.

Note: For information concerning the Statute Reprocessable Return, see IRM 21.5.2.4.23.4, *Statute Imminent Documents*.

- On computer-generated cases, use the transcript or notice date minus 14 days to determine the IRS received date. If no computer-generated date is present, use the IRS received date on the source document.

Exception: A CP 98/198 case resulting from a TPI should be controlled using the IRS received date of the source document.

Exception: A CP 193 should be controlled using the transcript received date.

- When fax receipts are date and time stamped by the fax machine, no further action is required to evidence receipt. Otherwise, fax receipts received before 2:00 p.m. local time, are considered received on the current date. Documents received after 2:00 p.m. local time are considered received the next business day.

21.10.1.5.1.3
(10-24-2022)

Sample Procedures for Accounts Paper

- (1) Headquarters Quality Product Line Analysts (PLA) provide sample sizes for written referral review at the sites. Statistics of Income (SOI) develops the sample plan when requested by Headquarters. This plan allows for statistically reliable estimates quarterly at the site level and monthly at the national level.

- (2) For non-CII Adjustments work, the sites should use the skip for AMSS Support Services. The Adjustments Non-CII SPRG is not measured and is input into NQRS only.

21.10.1.5.1.3.1
(09-13-2021)
Identifying the Sample

- (1) The campus PAS group can review not only campus closures but also the campus remote site closures. PAS will input the DCI under the parent campus, not under the remote site. For example: when a case is selected for Baltimore (52), the site field selected for inputting the DCI should be Andover (Directorate 08). For accountability purposes, these remote site cases may be input under their own separate group code than the parent campus. If applicable, please notify the Product Line Analyst if an additional group code is needed. Also, the end of the month volumes for e-4442 should be input to the parent group code or to the parent campus using the applicable remote site group code. For example, if a case was reviewed for the Baltimore remote site, add their volume to the parent (Andover) campus group code or to the Andover campus using the separate remote site group code.

21.10.1.5.1.3.2
(10-24-2022)
Sampling e-4442

- (1) Electronic Forms e-4442, Inquiry Referral - Accounts Paper (Adjustments and AM Identity Theft Paper) work includes electronic and written Forms 4442 that are the result of Accounts Phone calls. See IRM 21.3.5.2, *What Is a Referral?* Forms e-4442 are reviewed under the Adjustments Non- CII SPRG.
- (2) When reviewing written account work, the analyst must perform a complete review of the Form 4442 as well as the action(s) taken to resolve the taxpayer's inquiry. Instructions for review of Form 4442 are included below:
- Work groups must be assigned on AMS. To do this, the campus P&A staff notifies the HQ Analyst for Accounts Paper Quality advising which workgroup(s) should have access to the e-4442 PAS queue for each campus. The HQ Analyst notifies AMS Development.
 - Once AMS Development has given the group/team access to the PAS Review queue, the manager and/or acting manager of the designated workgroup will have the ability to profile employees to work e-4442 PAS Review. Only PAS units at each campus will have the ability to perform PAS Review.
- Note:** Local Quality Groups at the campus and/or remote sites do not have access to this functionality. All other reviews would need to be conducted by managers/acting managers on an ad hoc basis from the employees completed list. Any changes to the employees list should be sent to AMS Development.
- (3) The AMS system will select a case as determined by the quarterly sampling plan for each campus (Accounts Paper Adjustments and AM Identity Theft Paper SPRGs supplied by SOI) of all Forms e-4442 closed at a campus and its remote site(s) for a Directorate PAS review queue. Each AM Directorate will have their own review queue. Only employees appropriately profiled in the designated campus workgroup(s) will have access to this Review queue.

21.10.1.5.1.3.3
(09-05-2024)
Sampling CII

- (1) The Correspondence Imaging Inventory (CII) is a system for scanning all Adjustments receipts (including Forms 1040X) into digital images and working the cases from those images. CII moves Adjustments from a paper to a paperless environment.
 - a. Guidelines for reviewing CII are in IRM 21.5.1.5, *Correspondence Imaging Inventory Procedures*, IRM 21.10.1, *Quality Assurance - Embedded Quality (EQ) Program for Accounts Management, Compliance Services, Field Assistance, Tax Exempt/Government Entities, Return Integrity and Compliance Services (RICS) - Integrity and Verification Operations and Electronic Products and Services Support*, and the applicable job aid. .
 - b. When completing reviews using EQRS and CII, the reviewer should check the Accept/Reject button in CII. If the case has fallen into the CII archive and the case must be returned to the CSR for follow-up action, the CII case must be reopened back to the CSR. When a CII case must be reopened, a manager or lead should perform the reopening action to maintain the anonymity of the reviewer.

Note: Rejecting/Accepting a case on CII does not reject/accept the transaction on IDRS. IDRS command code RVIEW must be used with CII to perform complete case review when applicable.

- c. When completing reviews using EQRS/NQRS and CII, the CII case ID must be typed into the Offer/CII/Case Number header field on EQRS/NQRS. The case ID should also be noted on any type of written quality review feedback form, including 100 percent review documentation. This will enable the employee to easily locate the case within CII.
- d. Case notes should not be used to document the results of review since they become a permanent part of the case.

Note: Rejecting/Accepting a case on CII does not reject/accept the transaction on IDRS. IDRS command code RVIEW must be used with CII to perform complete case review when applicable.

- e. Designating a user as an OJI gives them access to a Quality Review inventory that contains all the cases selected for review at the campus. OJIs performing review may sort that inventory by employee number to identify targeted review cases, or search by the targeted employee number and status to isolate a single employee's review cases.
- (2) The CII system will select a case as determined by the quarterly sampling plan for each campus (Accounts Paper Adjustments, AM Identity Theft Paper SPRGs and Return Preparer Misconduct) supplied by SOI of all cases closed at a campus. Adjustments and Identity Theft Paper SPRGs are not sampled per OFP. Instead, all Adjustment work is lumped together, and the sample comes from the entire mix using the skip interval including Form e-4442.
 - (3) The CII sample is based on the date that cases that go into archived status; it is not based on the date the case was closed. It takes two business days for cases to update to an archived status within CII after the case is closed.

Exception: In some instances, it may take longer than two days for a case to archive. Managerial holds and systemic issues may increase the timeframe. Conversely, a case that is selected for CER/managerial review and promptly accepted by the reviewer may be archived in less than two days.

The cutoff timeframe for the sample selection of archived status cases is 6:00 PM M-F Central.

Sample Day:	Sample Includes:	Available for review on:
Monday	Cases archived after 6 pm Central Friday up to 6 pm Central on Monday	Tuesday
Tuesday	Cases archived after 6 pm Central Monday up to 6 pm Central on Tuesday	Wednesday
Wednesday	Cases archived after 6 pm Central Tuesday up to 6 pm Central on Wednesday	Thursday
Thursday	Cases archived after 6 pm Central Wednesday up to 6 pm Central on Thursday	Friday
Friday	Cases archived after 6 pm Central Thursday up to 6 pm Central on Friday	Monday

Automated Holiday Sample Process: The PAS case selection process stopped processing cases for PAS review on IRS holidays effective July 2018. These cases are now processed during the next IRS business day.

21.10.1.5.1.3.3.1
(10-24-2022)

Other Review by Work Leader or Manager on CII

- (1) An employee may be profiled for Suspense to CAT A, Statute and Tech Assist, Reroute, Reroute to EITC, and Reroute to Exam to pass through a managerial approval step prior to completing the selected action. Any other situations that require managerial or work leader approval prior to taking action should be Suspended with 2WORKLEADER or 2MANAGER and a description of the action that is planned in a Case Note or a Case Message. This will not reassign the case to the lead or the manager but will make the case available in their Assistance inventory. This process can also be used if a question is asked on the case. When the response is received, continue working the case to closure.
- (2) Examples of uses:
 - a. Certified letter review. Capture the ADJ54 and LETER request completed screens. Leave the IDRS control in "A" status. Suspend 2Manager or 2Workleader. Some sites use 2Manager to indicate a higher priority or a more time sensitive case. The manager or lead will review, then OK in a case note, and return to the Customer Service Representative. Click the Close button when the approved case is returned.
 - b. Payment date change.

- c. Reassignment of a misidentified carryback case.

Note: Case Notes are permanent and are automatically written to AMS history. Case Messages are temporary and are not written to AMS. They may be manually deleted prior to case closure and are automatically deleted when a case is archived.

- 21.10.1.5.1.4
(10-01-2002)
Accounts Paper Measures
- (1) Accounts Paper will be measured for Timeliness, Professionalism, Customer Accuracy, Regulatory/Statutory Accuracy, and Procedural Accuracy. These are the measures that are available and may be reported under the Balanced Measurement System. See IRM 21.10.1.8.3, **EQRS/NQRS Measures**, for more information on the measures.
- 21.10.1.5.1.5
(10-01-2016)
Accounts Management (AM) Specialized Services Product Line
- (1) AM Specialized Services is reviewed to evaluate and improve the quality of account actions and correspondence in response to written taxpayer inquiries and internal requests.
- 21.10.1.5.1.5.1
(09-13-2021)
Roles and Responsibilities of the AM Specialized Services Paper Analyst
- (1) Review the finished product for Tax Account Activity work (which includes some types of correspondence). Review the entire case folder, from IRS Received Date to the Closing Date, for that inquiry or internally generated case.
- (2) Review each sample case and enter identification data on the applicable section of the NQRS/EQRS DCI.
- 21.10.1.5.1.5.2
(09-13-2021)
Definition of AM Specialized Services Paper Product Line
- (1) Any cases worked under Tax Account Activity are subject to AM Specialized Services Paper review.
- (2) AM Specialized Services is separated into the following SPRGs:
- Support Services work which includes Refund Inquiry, Account Maintenance and Statutes
 - Technical Services work which includes Technical Large Corp. and Complex Interest
 - EIN Paper (Form SS-4) which includes Paper SS-4s mailed or faxed (FAX-TIN),
 - CAF/POA which includes the review of Form 2848/8821 work
 - International Specialized which includes international related work not performed under the Account paper - Adjustment SPRG
 - Excise tax and Estate and Gift taxes which will be worked under CS Specialized Services
- (3) A case will be considered Tax Account Activity work if it requires the tax examiner or employee to either research an account or perform adjustment action on an account.
- (4) Examples of types of Tax Account work **included** in the AM Specialized Services Paper reviews:
- Form SS-4
 - Form 8822 - Address Changes
 - Form 2848 - POA

- Form 8821 - POA
- Form 3911/3913
- Bank Letters-when they come back in
- Foreign/Regular Certification
- Statute program (transcripts and notices)
- Accounts Maintenance transcripts
- High Dollar notices
- Internal Notices/CPs (see IRM 3.13.62, *Media Transport Control*, for a complete list of internally generated CP Notices)
- International

(5) For examples of Tax Account work **excluded** for AM Specialized Services refer to the IRM. See IRM 21.10.1.5.1.2(4), **Definition of Accounts Paper SPRG**.

Note: *The above Included and Excluded lists are not all inclusive. Contact Headquarters for a decision on whether to review any Tax Accounts Activity work not found on either list.*

(6) To determine the Received Date for specific types of cases in AM Specialized Services, refer to the following instructions:

If the Case Type is:	Then use:
AMRH Transcripts	Use the date on IDRS the case was assigned to a tax examiner.
Internal Transcripts	Use the date seven days prior to the 23C date of the notice
Notice Review Adjustments	Use the date seven days prior to the 23C date of the notice
Scrambled SSNs	Use the 23C date of the duplicate transcript.
Underreporter Pre-work/ Stat work	If the case contains correspondence from the taxpayer, use the received date of the taxpayer's first response. If the case does not contain correspondence, use the case initiation date.
Form 4506	Use the stamped received date.
Previous Adjustment	Use the date the case is Xed out.
Form 8758 / Form 8765	Use the Area Office prepared date.
Push Codes	Use the date on the source document.
Fax-TIN	Use the date on the source document.
P freeze	Use the date seven days prior to the 23C date.

If the Case Type is:	Then use:
Erroneous Refund	The date of the reply to the 510C letter.
Statute Transcripts	Use the date on IDRS the case was assigned to a TE.

- 21.10.1.5.1.5.3
(10-01-2016)
Sample Procedures for AM Specialized Services Paper
- (1) Headquarters Product Line Quality Analysts provide sample sizes for written referral review at the sites. Statistics of Income (SOI) develops the sample plan when requested by Headquarters. This plan allows for statistically reliable estimates quarterly at the site level and monthly at the national level.
- 21.10.1.5.1.5.4
(10-01-2016)
AM Specialized Services Paper Product Line Measures
- (1) AM Specialized Services Paper Product Line will be measured for Timeliness, Professionalism, Customer Accuracy, Regulatory/Statutory Accuracy, and Procedural Accuracy as part of the Balanced Measurement System. These are the measures that are available and may be reported under the Balanced Measurement System. See IRM 21.10.1.8.3, **EQRS/NQRS Measures**, for more information on the measures.
- 21.10.1.5.1.6
(10-01-2016)
Accounts Management (AM) – AM Clerical Campus Support Product Line
- (1) AM Clerical – Campus Support encompasses “live” review of the Campus Support mail operation and evaluates each process for efficiency and timeliness to ensure that the objectives are met. The objectives are as follows: To open and extract mail; expedite all remittances to Deposit; minimize time from receipt of mail through the sorting function to routing; identify and control all payments for shipping; and expediting.
- 21.10.1.5.1.6.1
(10-01-2016)
Roles and Responsibilities of the AM Clerical Campus Support Analyst/Reviewer
- (1) Perform review of each Campus Support process utilizing the Data Collection Instrument established for this Product Line. Reviews will also be entered to the Embedded Quality Review System (NQRS and EQRS).
- 21.10.1.5.1.6.2
(09-16-2019)
Definition of AM Campus Support Paper Product Line
- (1) Campus Support work is clerical and performed by the mail/file clerks and the cash clerks. Work primarily consists of opening and extracting mail; expediting all remittances to their deposit sites; minimizing the time for processing of mail to the proper destinations; identifying and controlling all payments for shipping; and processing of perfect payments through the RS-PCC scanning system.
- (2) The Campus Support review is performed live and involves review of each process as follows: Incoming Mail; Extraction; Secondary Sort; Final Candling; RS-PCC (Misdirected); Correspondence; COIC PCC (BAMC, MAMC only); Outgoing Mail; RS-PCC Insolvency (PAMC only) ; PCC Insolvency (PAMC only) and Image Control Team (ICT); TE/GE (CAMC only).

Embedded Quality (EQ) Program for Accounts Management, Campus Collection, Campus Examination, Field Assistance, Tax Exempt/Government Entities, Return Integrity and Compliance Services (RICS), and Electronic Products and Services Support 21.10.1

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21.10.1.5.1.6.3
(09-13-2021)

Sample Procedures for AM Campus Support Paper

- (1) SOI has developed a sample tool for random selection of Campus Support Reviews. For the National reviews, the reviewers will run the tool prior to each new month for the sample. The reviews are based on four workdays a month except for two workdays for Cincinnati and six workdays for Philadelphia. Each workday requires anywhere between 2.5 hours and 3.75 hours of a reviewer's time or 10 to 15 hours of time per month (or 30 to 45 hours per quarter). Headquarters staff may increase the sample if it is determined there is a need.

21.10.1.5.1.6.4
(08-17-2023)

AM Clerical Campus Support Product Line Measures

- (1) The AM Clerical Campus Support Product Line measures Customer Accuracy, Regulatory Accuracy, Procedural Accuracy, Timeliness, and Professionalism (Manager Reviews only). The National reviews will be based on unweighted results due to the limitations of performing live reviews. The results from these reviews are only representative of the brief time when a reviewer is in the area to perform the reviews and so cannot be weighted up to the population. This is an issue for all live-work reviews, including for example the Lockbox on-site reviews and the Submission Processing Security Reviews.
- (2) The workflows along a pipeline process and this means the work being reviewed is only available within a given area for a brief period before it moves onto the next area for continued processing. This differs dramatically from review of closed cases or recorded taxpayer telephone calls where quality can be checked and validated after the fact as with other AM SPRGs. Since the reviewer cannot be in multiple areas at the same time; nor can they be in an area all day; this means not all work has a chance of being reviewed.
- (3) For the reviews to be valid statistically would mean that every item in the population had a chance of being reviewed and the results are representative of the entire body of work. Unfortunately, with Campus Support work this is not possible. While the results from these reviews are unweighted and much more limited than those from other AM SPRGs, they are still valuable. The National reviews conducted for the Campus Support operation will help AM determine how each process is working to ensure that AM is providing the best service possible to its customers.

21.10.1.5.2
(10-01-2010)

e-help Support Paper

- (1) e-help Support Paper is a separate product line review in EQRS and is reviewed within the Embedded Quality system. The e-help Support Paper product line consist of two Specialized Review Groups (SPRG).
 - e-help Paper
 - e-help e-mail
- (2) e-help Support Paper is reviewed to measure and improve the quality of cases worked by the e-help Operation. Analysts and managers will use the MAJA and IRM 21.10.1, **Embedded Quality (EQ) Program for Accounts Management, Campus Collection, Campus Examination, Field Assistance, Tax Exempt/Government Entities, Return Integrity and Compliance Services (RICS), and Electronic Products and Services Support**, during their review of e-help cases.

21.10.1.5.2.1
(10-01-2013)
**Definition of e-help
Support Paper**

- (1) e-help Support Paper is defined as any paper or e-mail case closed by the e-help Operation. This includes all correspondence (paper and electronic) received directly from a customer or a telephone call reduced to writing via an Interaction/Incident closed by the e-help Operation.

21.10.1.5.3
(09-05-2024)
**Roles and
Responsibilities of the
Collection and
Examination Campus
Quality (CQ) Paper
Analyst**

- (1) The Collection and Examination Campus Quality (CQ) Analyst for Compliance Paper will complete an unbiased, consistent and accurate review of work encompassing all technical and procedural actions taken.
- (2) CQ Paper Quality Analysts will review the entire case to identify actions taken. Analysts will ensure that appropriate actions are annotated in IDRS or other specialized systems as well as applicable input documents and those actions taken, clearly support the conclusion of the case as required by the procedural IRMs of the SPRG.
- (3) Incorrect or incomplete actions (per IRM guidelines) that result in incorrect calculations must exceed a \$5.00 threshold before charging a defect for the national review.
- (4) CQ Paper Quality Analysts will complete an NQRS Data Collection Instrument (DCI) for each case reviewed using the MAJA for the SPRG as guidance for coding. All appropriate fields will be completed to indicate quality standards as having been met or not met. Analyst's narratives will provide the basis for their findings and include applicable IRM references for coded defects.
- (5) NQRS reviews will provide a basis for defect analysis and reporting error trends.
- (6) Enter the word FLASH at the beginning of the Feedback Summary Remarks section of the DCI to identify a defect that requires immediate (by the next business day) corrective action by the operation. For example, recalling a notice/letter before it is issued, correcting an adjustment to an account or unauthorized disclosure. See IRM 21.10.1.2.6.10, **Disclosure Reporting for Quality Reviewers**, for additional information. The remarks are used by many analysts for trend analysis and should not contain extraneous verbiage. Keep the remarks professional and concise. Explain the error in specific and simple terms. See **IRM 21.10.1.8.7, EQRS/NQRS Remarks Section**, for additional information.
- (7) In Campus Examination, enter the words Corrective Action Required at the beginning of the Feedback Summary Remarks section of the DCI to identify a defect that requires corrective actions that are not annotated with FLASH within the next five (5) business days. See IRM 21.10.1.2.6.5, **Quality Assurance Manager (QAM)**.
- (8) Review data will be input daily to NQRS, whenever possible. The PLA should be advised of significant delay.
- (9) CQRSS will be used daily to enter PAS review information and upload completed DCIs. (Campus Examination Only)
- (10) Refer to the Embedded Quality SharePoint site, [https://irs.gov.sharepoint.com/sites/eqrsc-support](https://irs.gov/sharepoint.com/sites/eqrsc-support), frequently to glean updated information on the use of attributes, in the Compliance Paper review, obtain the latest Master Attribute Job Aid (MAJA) and Quality Gram, etc.

- (11) Consult your manager for coding assistance or to interpret attribute usage, when necessary. If additional guidance is required contact the Product Line Analyst (PLA).
- (12) In a quarterly report, to be shared with the Operation, provide suggestions for improvement by:
 - a. Identifying most frequently occurring defects
 - b. Preparing an analysis of root causes of defects
 - c. Verifying sampling plans and guidelines
 - d. Reviewing methods used to capture needed information

21.10.1.5.3.1
(08-29-2017)
**Collection and
Examination Campus
Quality Paper Measures**

- (1) Campus Quality Paper SPRGs will be measured for Timeliness, Professionalism, Customer Accuracy, Regulatory/Statutory Accuracy and Procedural Accuracy. These are the measures that are available and may be reported under the Balanced Measurement System. See IRM 21.10.1.8.3, **EQRS/NQRS Measures**, for more information on the measures.

21.10.1.5.3.2
(08-17-2023)
**Collection Campus
Quality Paper Product
Lines**

- (1) Collection Campus Quality Paper Product Lines include:
 - ACS Written
 - Automated Substitute for Return (ASFR) Paper
 - Centralized Case Processing (CCP) Collection Paper and CLO Lien Paper
 - CIO Paper
 - Offer in Compromise (OIC) Paper
 - Collection Paper
 - Independent Administrative Review

21.10.1.5.3.2.1
(08-17-2023)
**ACS Written Product
Line**

- (1) There are two Specialized Product Review Groups under ACS Written:
 - ACS Support(EQRS/NQRS)
 - ACS Case Processing (EQRS)
- (2) Under ACS Support, ACS Inventory and Correspondence generated from the ACS system will be reviewed to evaluate and improve the quality of ACS casework.
- (3) Analysts must have a thorough knowledge of IDRS and AMS, Document 6209, ACS history codes and narrative comments, e-ACSG, and IAT. These resources will give analysts the ability to assess adherence to compliance guidelines by reconstructing, deciphering, and interpreting actions taken when the entries are unclear.
- (4) Analysts and managers will utilize IRM Part 5, *Collecting Process*, IRM Part 11, *Communications and Liaison*, IRM Part 21, *Customer Account Services*, and the Master Attribute Job Aids (MAJA) for ACS Support found on the Embedded Quality SharePoint site, <https://irs.gov.sharepoint.com/sites/eqrsc-support>.

21.10.1.5.3.2.2 (08-31-2020) Definition of ACS Case Processing SPRG	(1) ACS Case Processing works cases in the ACS System ensuring the proper follow-up actions are taken. This includes moving cases to the appropriate function.
21.10.1.5.3.2.3 (09-13-2021) Definition of ACS Support SPRG	<p>(1) ACS Support works ACS Inventory and Correspondence generated from the ACS system. This is primarily cases that are in Status 22 but may include cases in Statuses 24 and 26.</p> <p>a. The ACS Support Sample (Group Codes 73, 74, 75, 76, 77, 78, and 79) will consist of ACS Inventory and Correspondence, Organization Function Program (OFP) codes generated from the ACS system, and cases worked in the S functions, Status 22. It may also include cases in Statuses 24 and 26.</p> <p>b. All closed ACS Support cases must be made available to the Quality Staff for sampling. See IRM 21.10.1.3.3, Quality Review Campus Collection and Campus Examination Sampling Guidelines, and IRM 21.10.1.3.3.1, Selecting the Quality Sample, for sampling guidelines.</p>
21.10.1.5.3.2.4 (09-13-2021) Automated Substitute for Returns (ASFR) Paper Product Line	<p>(1) Automated Substitute for Returns (ASFR) Paper is reviewed to measure and improve the quality of the ASFR program, which consists of correspondence and returns for ASFR and ASFR Reconsideration.</p> <p>(2) ASFR utilizes the authority granted to the IRS to prepare returns using available income information for taxpayers who have failed to respond to requests for delinquent returns.</p>
21.10.1.5.3.2.5 (09-13-2021) Definition of ASFR Paper SPRG	<p>(1) ASFR Paper is defined as any case closed by ASFR because of taxpayer returns, correspondence or internal requests. This includes correspondence or returns received for reconsideration of an ASFR assessment.</p> <p>(2) The sample for ASFR Paper contains ASFR correspondence and returns and ASFR Reconsideration correspondence and returns.</p>
21.10.1.5.3.2.6 (09-07-2022) Centralized Case Processing (CCP) Collection Paper Product Line	<p>(1) Centralized Case Processing (CCP) Collection is a separate product line review on the National Quality Review System (NQRS) and is reviewed within the Embedded Quality System (EQ).</p> <p>(2) There are three Specialized Product Review Groups (SPRGs) under the CCP Collection Paper product line:</p> <ul style="list-style-type: none"> • CCP Manually Monitored Installment Agreement (MMIA) • CCP General Case Processing (GCP) • CLO Lien Paper <p>(3) CCP Collection is reviewed to measure, analyze, and enhance the quality of cases processed through the CCP and CLO operation and to ensure consistency with established case processing guidelines.</p> <p>(4) Quality Analysts and Managers will use the appropriate functional IRM(s), Master Attribute Job Aid, and the IRM 21.10.1, Embedded Quality (EQ) Program for Accounts Management, Campus Collection, Campus Examination, Field Assistance, Tax Exempt/Government Entities, Return</p>

Embedded Quality (EQ) Program for Accounts Management, Campus Collection, Campus Examination, Field Assistance, Tax Exempt/Government Entities, Return Integrity and Compliance Services (RICS), and Electronic Products and Services Support 21.10.1

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Integrity and Compliance Services (RICS), and Electronic Products and Services Support, during their review of the CCP Paper and CLO Lien Paper cases.

21.10.1.5.3.2.7
(08-29-2017)

Definition of CCP MMIA Paper SPRG

- (1) CCP MMIA is defined as any paper case monitored for actions by CCP. This encompasses cases involving revenue officer requests for routine PPIA's, manually monitored installment agreement processing (IBTF and/or PPIA-IBTF), any installment agreement that can or cannot be monitored by IDRS and any two year reviews in adherence to prescribed policies and IRM procedures.

21.10.1.5.3.2.8
(08-29-2017)

Definition of CCP GCP Paper SPRG

- (1) CCP GCP is defined as any paper case closed by CCP. This encompasses cases involving revenue officer requests for adjustments to balances due, requests for transfers of credit, payment tracer requests, requests for assessment under IRC 6020B, and any required action involving IDRS terminal input in adherence to prescribed policies and IRM procedures.

21.10.1.5.3.2.9
(10-28-2021)

Definition of CLO Lien Paper SPRG

- (1) CLO Lien Paper includes all closed CLO Lien Paper cases that originate as taxpayer, customer or internal requests.
- (2) The sample includes but is not limited to lien filings, payoff letters, lien releases, lost liens, unpostables, and SATMOD listings.

21.10.1.5.3.2.10
(08-29-2017)

CIO Paper Product Line

- (1) Centralized Insolvency Operation (CIO) is a separate product line review on NQRS and is reviewed within the Embedded Quality system. CIO Paper is the only Specialized Product Review Group (SPRG) under the CIO product line.
- (2) CIO is reviewed to measure and improve the quality of cases worked by the Centralized Insolvency Operation.
- (3) Analysts and managers will primarily use IRM 5.9, *Bankruptcy and Other Insolvencies*, IRM 1.4.51, *Insolvency, Bankruptcy Law Advisory Rules Engine (BLARE)*, IRM 21.10.1, **Embedded Quality (EQ) Program for Accounts Management, Campus Collection, Campus Examination, Field Assistance, Tax Exempt/Government Entities, Return Integrity and Compliance Services (RICS), and Electronic Products and Services Support**, and the Master Attribute Job Aid during their review of CIO cases.

21.10.1.5.3.2.11
(08-29-2017)

Definition of CIO Paper SPRG

- (1) CIO Paper is defined as any paper case closed by the CIO Operation. This includes cases involving taxpayers who have filed bankruptcy or have been affected by a bankruptcy court automatic stay or discharge and have had their case dismissed, discharged, or closed on the Automated Insolvency System (AIS) as a result of procedures or policy.
- (2) See IRM 1.4.51, *Insolvency*, for CIO Paper quality review procedures.

- 21.10.1.5.3.2.12
(09-13-2021)
Offer in Compromise (OIC) Paper Product Line
- (1) OIC Paper is reviewed to measure and improve the quality of the Compliance Services Centralized Offer In Compromise (COIC) Operation program and the Monitoring Offer in Compromise (MOIC). There are two Specialized Product Review Groups (SPRGs) under the OIC Paper product line:
 - MOIC Paper (NQRS/EQRS)
 - COIC Process Examination (EQRS)
- 21.10.1.5.3.2.13
(09-13-2021)
Definition of COIC Paper SPRG
- (1) COIC Paper includes all closed cases that originate per taxpayer submission of an offer in compromise request.
 - (2) EQRS has one SPRG, COIC Process Examination is the initial processability determination and taxpayer contact, if applicable, to secure all necessary critical documentation prior to assignment to the Offer Examiner.
 - (3) Managers will primarily use IRM 5.8, *Offer in Compromise*.
- 21.10.1.5.3.2.14
(09-13-2021)
Definition of MOIC Paper SPRG
- (1) Monitoring Offers in Compromise (MOIC) is defined as any paper case that completes end processing and is monitored for actions by COIC. MOIC units monitor accepted offers from COIC, Collection Field function, Appeals and Examination and settlements referred to the IRS by the Department of Justice. Offers are monitored for payment of the offered amount for a mandatory five-year compliance period.
 - (2) Completed action for the purpose of this review is defined as any action taken where a count was recorded per IRM guidelines for that action. MOIC reviews consist of both in-process and closed case reviews.
 - (3) PAS Analysts and EQRS Reviewers will primarily use IRM 5.8, *Offer in Compromise*, IRM 5.19.7.2, *Monitoring Offers In Compromise*, and IRM 5.19.1, *Balance Due*, for MOIC quality review procedures.
- 21.10.1.5.3.2.15
(09-13-2021)
Collection Paper Product Line
- (1) Collection Paper is reviewed to measure and improve the quality of the Compliance Services Collection Operations. There are three Specialized Product Review Groups (SPRGs) under the Collection Paper product line:
 - CSCO Paper (EQRS/NQRS)
 - CSCO Paper IAAL Transcripts (EQRS/NQRS)
 - CSCO Paper MISC (EQRS/NQRS)
 - (2) PAS Analysts and EQRS Reviewers will primarily use IRM 5.19.1, *Balance Due*, IRM 5.19.2, *Return Delinquency*, IRM 5.19.10, *Collection Operations Transcript Processing*, IRM 5.19.11, *Withholding Compliance Program*, IRM 5.19.14, *Trust Fund Recovery Penalty (TFRP)*, and IRM 5.19.16, *Compliance Services Collection Operations (CSCO) Clerical Procedures* as well as IRM 21.10.1, *Quality Assurance - Embedded Quality (EQ) Program for Accounts Management, Compliance Services, Field Assistance, Tax Exempt/Government Entities, Return Integrity and Compliance Services (RICS) - Integrity and Verification Operations and Electronic Products and Services Support*, and the Master Attribute Job Aids.
 - (3) In the Collection Paper Product Line, the closing site's applicable time frames are measured from the date received in the Site's Compliance Services Collection Operation (CSCO).

Embedded Quality (EQ) Program for Accounts Management, Campus Collection, Campus Examination, Field Assistance, Tax Exempt/Government Entities, Return Integrity and Compliance Services (RICS), and Electronic Products and Services Support 21.10.1

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21.10.1.5.3.2.16
(09-13-2021)

Definition of CSCO Paper SPRG

- (1) CSCO Paper includes all closed Compliance Services Collection Operation (CSCO) cases that originate as taxpayer inquiries or internal requests.
- (2) CSCO Paper is used for the Embedded Quality (EQRS) and National Quality (NQRS) sampling of the following CSCO programs: Automated 6020b (6020b), IMF and BMF Balance Due (TDA), IMF and BMF Return Delinquency (TDI), Restitution Based Assessment (RBA), Refund Hold (RH), Automated Trust Fund Recovery (ATFR/TFRP), Withholding Compliance (WHC) and internal transcripts (other than IAAL originating from Atlanta).
- (3) All closed cases must be made available timely to Quality Staff for sampling. See IRM 21.10.1.3.2, **Quality Review Sampling Guidelines for Sample Plans Designed by Statistics Of Income (SOI)**, and IRM 21.10.1.3.2.1, **Selecting the Quality Sample for Sample Plans Designed by SOI**, for sampling guidelines.

21.10.1.5.3.2.17
(09-13-2021)

Definition of CSCO IAAL Transcripts SPRG

- (1) CSCO Paper IAAL Transcripts includes all closed Compliance Services Collection Operation (CSCO) cases that originate from Atlanta as Installment Agreement Accounts List (IAAL) requests.
- (2) CSCO Paper IAAL Transcripts is used for Embedded Quality (EQRS) and National Quality (NQRS) sampling of IAAL programs identified by OFPs 61511, 61513, and 61514.
- (3) All closed cases must be made available timely to Quality Staff for sampling. See IRM 21.10.1.3.2, **Quality Review Sampling Guidelines for Sample Plans Designed by Statistics Of Income (SOI)**, and IRM 21.10.1.3.2.1, **Selecting the Quality Sample for Sample Plans Designed by SOI**, for sampling guidelines.

21.10.1.5.3.2.18
(10-20-2021)

Definition of CSCO Paper MISC SPRG

- (1) CSCO Paper MISC includes all closed Compliance Services Collection Operation (CSCO) cases that originated as taxpayer inquiries or internal requests for baseline of new programs in the CSCO Paper work-stream, for example, the 965 Program worked in Brookhaven.
- (2) CSCO Paper MISC is only to be used for the Embedded Quality (EQRS) and National Quality (NQRS) for baseline sampling of new programs in the CSCO Paper work-stream, for example, the 965 election cases worked in Brookhaven.
- (3) All closed cases must be made available timely to Quality Staff for sampling. See IRM 21.10.1.3.2, **Quality Review Sampling Guidelines for Sample Plans Designed by Statistics Of Income (SOI)**, and IRM 21.10.1.3.2.1, **Selecting the Quality Sample for Sample Plans Designed by SOI**, for sampling guidelines.

- 21.10.1.5.3.2.19
(09-05-2024)
Independent Administrative Review Product Line
- (1) Independent Administrative Review is reviewed to measure and improve the quality of the Independent Administrative Review (IAR) process in ACS Phones, ACS Support and Compliance Services Collection Operations (CSCO). There is one Specialized Product Review Groups (SPRGs) under the Independent Administrative Review product line:
 - Independent Administrative Review (IAR Paper) (EQRS/NQRS)
 - (2) PAS Analysts will primarily use IRM 5.19.1, *Balance Due Return Delinquency*.
- 21.10.1.5.3.2.20
(08-17-2023)
Definition of Independent Administrative Review SPRG
- (1) Independent Administrative Review (IAR) includes all cases uploaded to the Campus Independent Administrative Review SharePoint Site by ACS Call site, ACS Support and CSCO.
 - (2) All cases processed by an Independent Administrative Reviewer must be made available timely to the Quality Staff for sampling. See IRM 21.10.1.3.2, **Quality Review Sampling Guidelines for Sample Plans Designed by Statistics Of Income (SOI)**, and IRM 21.10.1.3.2.1, **Selecting the Quality Sample for Sample Plans Designed by SOI**, for sampling guidelines.
- 21.10.1.5.3.3
(08-29-2017)
Examination Campus Quality Paper Product Lines
- (1) Examination Campus Quality Paper Product Lines include:
 - Automated Underreport (AUR) Paper
 - CCP Exam Paper
 - CS Specialized Paper Services
 - Exam Paper
 - Innocent Spouse Paper
- 21.10.1.5.3.3.1
(09-13-2021)
Automated Underreporter (AUR) Paper Product Line
- (1) AUR Paper is a separate product line review on NQRS and is reviewed within the Embedded Quality system. There are five SPRGs within the AUR Paper product line.
 - AUR Paper
 - BUR Paper
 - CAWR
 - FUTA
 - PMF
 - (2) AUR Paper product line cases are reviewed to measure and improve the quality of cases worked by the AUR, BUR, CAWR, FUTA and PMF Operations.
 - (3) PAS Analysts and EQRS Reviewers will primarily use IRM 4.19.2, *IMF Automated Underreporter (AUR) Control*, IRM 4.19.3, *IMF Automated Underreporter (AUR)*, IRM 4.19.4, *CAWR Reconciliation Balancing*, IRM 4.119.4, *BMF Underreporter (BUR) Program*, IRM 4.19.5, *Certification of State FUTA Credits*, IRM 4.19.6, *SSA Correspondence and Minister and Religious Waiver Programs*, IRM 21.10.1, **Embedded Quality (EQ) Program for Accounts Management, Campus Collection, Campus Examination, Field Assistance, Tax Exempt/Government Entities, Return Integrity and Compliance Services (RICS), and Electronic Products and Services Support**, and the Master Attribute Job Aids to review AUR Paper product line cases.

- 21.10.1.5.3.3.2
(08-29-2017)
Definition of AUR Paper SPRG
- (1) AUR Paper cases are built from two primary sources:
- Individual Master File (IMF) which contains information reported to IRS by taxpayers
 - Information Returns Master File (IRMF)
- 21.10.1.5.3.3.3
(09-13-2021)
Definition of BUR Paper SPRG
- (1) BUR Paper cases are built from two primary sources:
- Business Master File (BMF) which contains information reported to IRS by taxpayers
 - Information Returns Master File (IRMF)
- 21.10.1.5.3.3.4
(08-29-2017)
Definition of AUR Paper CAWR SPRG
- (1) AUR Paper CAWR cases are built from CAWR Reconciliation Balancing.
- 21.10.1.5.3.3.5
(08-29-2017)
Definition of the AUR FUTA SPRG
- (1) AUR Paper FUTA SPRG cases are built from Certification of State FUTA Credits.
- 21.10.1.5.3.3.6
(08-29-2017)
Definition of the AUR Paper PMF SPRG
- (1) AUR Paper PMF cases consist of the following programs:
- Ministerial Waivers
 - TIN Penalties
 - SSA Wage
- 21.10.1.5.3.3.7
(08-29-2017)
CCP Exam Paper Product Line
- (1) CCP Exam is a separate Specialized Product Review Group (SPRG) under the product line Centralized Case Processing (CCP) Exam and is reviewed within the Embedded Quality (EQ) system. The three largest areas of review include:
- Cases closed by CCP from RA/TCO Field Groups following Form 3198 notations
 - Cases closed by CCP from Technical Services following Form 3198 notations
 - Clerical processes
- (2) CCP Exam is reviewed to measure and improve the quality of cases worked/ closed by the CCP Exam Operations in Cincinnati, Memphis, and Ogden.
- (3) Quality Analysts and Managers will use IRM 4.4.1 *AIMS Processing*, IRM 4.7.8, *Examination Returns Control System – Centralized Case Processing*, and the IRM 21.10.1, **Embedded Quality (EQ) Program for Accounts Management, Campus Collection, Campus Examination, Field Assistance, Tax Exempt/Government Entities, Return Integrity and Compliance Services (RICS), and Electronic Products and Services Support**, during their review of CCP Exam cases.

- 21.10.1.5.3.3.8
(09-13-2021)
Definition of CCP Exam SPRG
- (1) The CCP Exam SPRG is defined as any paper case closed by the CCP Exam Operation. This includes agreed, defaults, no changes, etc., that are closed in the CCP Operation.
 - (2) CCP Exam work is received from these primary sources:
 - Field Offices
 - Technical Services
- 21.10.1.5.3.3.9
(09-13-2021)
CS Specialized Paper Services Product Line
- (1) CS Specialized Paper Services Product Line consists of three SPRGs:
 - Centralized Excise Tax Paper SPRG
 - Centralized Estate/Gift Tax Paper SPRG
 - Centralized Transfer Tax Technician Paper SPRG (EQRS Only)
 - (2) Centralized Excise Tax paper cases are reviewed to measure and improve the quality of responses to taxpayer inquiries on excise tax return issues and internally generated notices.
 - (3) Centralized Estate/Gift Tax paper cases are reviewed to measure and improve the quality of responses to taxpayer inquiries on Estate/Gift tax return issues and internally generated notices.
 - (4) Centralized Transfer Tax Technician paper cases are reviewed to measure and improve the quality of responses to taxpayer inquiries on Estate and Gift tax return issues and internally generated notices that are worked by Transfer Tax Technicians (TTTs).
- 21.10.1.5.3.3.10
(09-13-2021)
Definition of Centralized Excise Tax SPRG
- (1) Centralized Excise Tax SPRG is defined as any paper case closed by the Centralized Excise Tax Operation. This includes taxpayer correspondence and internal notices, including those received after the original return is processed and pre-assessment fuel tax claims.
- 21.10.1.5.3.3.11
(09-13-2021)
Definition of Centralized Estate/Gift Tax SPRG
- (1) Centralized Estate/Gift Tax SPRG is defined as any paper case closed by a Centralized Estate/Gift Operation. This includes several types of Form 706, *Estate Tax Return*, Form 709, *Gift Tax Return*, taxpayer correspondence and internal notices.
- 21.10.1.5.3.3.12
(09-13-2021)
Definition of Centralized Transfer Tax Technician Paper SPRG
- (1) Centralized Transfer Tax Technician SPRG is defined as any paper case closed by a Centralized Transfer Technician employee in the Centralized Estate/Gift Tax Operation. This includes various technical referrals on Form 706, *Estate Tax Return*, Form 709, *Gift Tax Return*, taxpayer correspondence and Form 1041, Correspondence Audits and IRS Estate and Gift Tax Notebook interest computations.
- 21.10.1.5.3.3.13
(09-05-2024)
Exam Paper Product Line
- (1) Exam Paper is a separate product line review on EQRS/NQRS and is reviewed within the Embedded Quality system. There are six Specialized Product Review Groups (SPRGs) under the Exam Paper product line:
 - Exam Paper EIC Programs
 - Exam Paper Discretionary Programs
 - Exam Paper Flow Through Entities
 - Exam Paper Backup Withholding
 - Exam Paper Area Office Support (EQRS Only)

- Exam Paper Classification (EQRS only)
- (2) Exam Paper EIC and Discretionary Programs and Flow Through Entities are reviewed to measure and improve the quality of cases worked by the Exam Operation.
 - (3) Exam Paper Backup Withholding is reviewed to measure and improve the quality of cases worked by the Document Matching Field Support Operation.
 - (4) For the review of Earned Income Tax Credit and Discretionary Programs Quality Analysts and Managers will primarily use IRM 4.19.10, *Examination General Overview*, IRM 4.19.13, *General Case Development and Resolution*, IRM 4.19.14, *EITC/Revenue Protection Strategy*, IRM 4.19.15, *Discretionary Programs*, IRM 4.19.21, *Clerical*, IRM 4.13, *Audit Reconsideration*, IRM 4.19.13.5, *Report Generation Software (RGS) System* and IRM 4.10.15, *Report Generation Software*. This list is not all inclusive.
 - (5) For the review of the Flow Through Entities, Quality Analysts and Managers will primarily use IRM 4.29, *Partnership Control System (PCS)* and IRM 4.31, *Pass-through Entity Handbook* during their review of Tax Equity and Fiscal Responsibilities Act (TEFRA) cases.
 - (6) For the review of the Backup Withholding, Quality Analysts and Managers will primarily use IRM 4.19.26, *Campus Backup Withholding Return Compliance Program Procedures*.
- 21.10.1.5.3.3.14
(09-05-2024)
Definition of Exam Paper SPRGs
- (1) Exam Paper is based on four primary sources:
 - Earned Income Tax Credit Program
 - Discretionary Programs
 - Flow Through Programs
 - Backup Withholding Programs
 - (2) Exam Paper is defined as any paper case closed by the Exam Operation. This includes agreed, no change, ninety-day default, appeals, fraud, reconsiderations, etc., that are examined and/or adjusted, and closed in the Exam Operation.
 - (3) Exam Paper Backup Withholding is defined as any paper case closed by the Backup Withholding employee in the Document Matching Field Support Operation. This includes no change, screen out, and resolved cases.
- 21.10.1.5.3.3.15
(08-29-2017)
Innocent Spouse Paper Product Line
- (1) Innocent Spouse Paper is a separate product line review on NQRS and is reviewed within the Embedded Quality system. There is one Specialized Product Review Group (SPRG) under the Innocent Spouse Paper Product Line: Innocent Spouse Paper.
 - (2) Innocent Spouse Paper is reviewed to measure and improve the quality of cases worked by the Cincinnati Centralized Innocent Spouse Operation (CCISO).

- (3) Analysts and managers will use the IRM 25.15, *Relief from Joint and Several Liability*, during their review of Innocent Spouse cases as well as Document 6209, IRM 21.3, *Taxpayer Contacts*, Revenue Procedures, Treasury Regulations, IRC 6013, IRC 6015 and IRC 66, IRM 21.10.1, **Embedded Quality (EQ) Program for Accounts Management, Campus Collection, Campus Examination, Field Assistance, Tax Exempt/Government Entities, Return Integrity and Compliance Services (RICS), and Electronic Products and Services Support**, and the Innocent Spouse Quality Job Aid will be used during the review of Innocent Spouse cases.
- (4) Analysts must be knowledgeable of the innocent spouse law under IRC 6013, IRC 6015 and IRC 66, be well informed of pertinent policies and procedures and be cognizant of the mission of the Innocent Spouse Program to fairly and consistently apply the innocent spouse relief provisions.
- (5) Analysts will use command code ISTSR to update the Innocent Spouse Tracking System (ISTS) to stage 09 and/or stage 30 with the appropriate activity code. See IRM 25.15.14, *Innocent Spouse Tracking System*, Inventory Validation Instructions for further discussion of ISTS.

21.10.1.5.3.3.16
(08-29-2017)
**Definition of Innocent
Spouse Paper SPRG**

- (1) Innocent Spouse is defined as any paper case closed by Cincinnati Centralized Innocent Spouse Operation (CCISO). This includes appealed and closed cases.
- (2) Innocent Spouse is based on three primary sources:
 - Form 8857, Request for Innocent Spouse Relief
 - Substitute Document for Form 8857, containing all required information
 - Congressional cases

21.10.1.5.3.3.17
(08-29-2017)
**Compliance PAS
Product Line**

- (1) Compliance PAS is a separate product line reviewed only on EQRS and is reviewed within the Embedded Quality system. There is one Specialized Product Review Group (SPRG) under the Compliance PAS Product Line: Compliance PAS Review.
- (2) Compliance PAS is reviewed to measure the quality of the cases/calls reviewed by the Collection and Examination Campus Quality (CQ) PAS Analyst.
- (3) Managers will use the IRM 21.10.1, **Embedded Quality (EQ) Program for Accounts Management, Campus Collection, Campus Examination, Field Assistance, Tax Exempt/Government Entities, Return Integrity and Compliance Services (RICS), and Electronic Products and Services Support**, as well as other applicable IRMs during this review.

21.10.1.5.3.3.18
(08-29-2017)
**Definition of Compliance
PAS Review**

- (1) Compliance PAS Review is defined as any paper/phone case/call reviewed by a Collection or Examination Campus Quality PAS Analyst.

21.10.1.5.4
(04-08-2009)
**TE/GE Correspondence
Product Line**

- (1) TE/GE Correspondence reviewed in Cincinnati is a separate product line review on NQRS and is reviewed within the Embedded Quality system. The TE/GE Correspondence product line consists of one Specialized Product Review Group (SPRG).

- (2) TE/GE Correspondence is reviewed to measure and improve the quality of cases worked by the TE/GE Correspondence Unit.
- (3) Analysts and managers will use the Quality Job Aids for TE/GE Correspondence, and IRM 21.10.1, **Embedded Quality (EQ) Program for Accounts Management, Campus Collection, Campus Examination, Field Assistance, Tax Exempt/Government Entities, Return Integrity and Compliance Services (RICS), and Electronic Products and Services Support**, during their review of TE/GE Correspondence cases.

21.10.1.5.4.1
(08-17-2023)

Roles and Responsibilities of the TE/GE Correspondence Analyst

- (1) TE/GE Correspondence Analysts will use the TE/GE Correspondence skip interval to select sample cases each day from the previous day's closures.
- (2) TE/GE Correspondence Analysts will complete an unbiased, consistent and accurate review of closed TE/GE Correspondence Unit paper cases, covering all technical, procedural, and professional actions taken.
- (3) DQ any letter that will result in erroneous information being sent to a Taxpayer. See IRM 2.4.5, *Command Codes QRADD, QRADDO, QRNCH, QRNCHG, RVIEW, QRACN, and QRIND for the Quality Review System*.
- (4) Review the entire case file, including any clerical processes to identify the actions taken. Ensure there is a corresponding annotation on the history sheet that includes all the required information (date, time, explanation of actions taken) and that the work papers thoroughly support the conclusion of the case.
- (5) For each case reviewed, complete an NQRS/EQRS DCI, and all appropriate attribute fields, indicating whether the quality standards were met, while providing as much information as possible, including all IRM references for coded defects. This review should identify defects as outlined in IRS Regulations and IRM guidelines and procedures, and provide a basis for error analysis and error trends.
- (6) Enter the word FLASH in Remarks in the Finish section of the DCI to designate an error case that requires immediate corrective action by the site. Return the case to the examiner's Manager for correction. See IRM 21.10.1.8.7, *EQRS/NQRS Remarks Section*, for more information.
- (7) Input the review data daily using NQRS.
- (8) Refer to the Embedded Quality SharePoint site (<https://irs.gov.sharepoint.com/sites/eqrsc-support>) weekly to glean updated information on the use of attributes in the TE/GE Correspondence Unit, obtain the latest Quality Gram, review the Issue Log, etc.
- (9) In a monthly report, which is to be shared with the TE/GE Correspondence Unit, provide suggestions for improvement by:
 - Identifying most frequently made defects and the top five Customer Accuracy Drivers by SPRG
 - Analyzing root causes of defects
 - Reviewing guidelines or sampling procedures

	<ul style="list-style-type: none"> Reviewing methods used to capture needed information
21.10.1.5.4.2 (10-01-2007) Definition of TE/GE Correspondence Product Line	<ol style="list-style-type: none"> TE/GE Correspondence is defined as any paper case closed by the TE/GE Correspondence Unit. This includes all paper correspondence received directly from a Taxpayer or a telephone call reduced to writing via Form 4442 closed in the TE/GE Correspondence Unit. TE/GE Correspondence is based on two primary sources: <ul style="list-style-type: none"> Direct Taxpayer Correspondence Form 4442 referrals
21.10.1.5.4.3 (08-29-2017) Sample Procedures for TE/GE	<ol style="list-style-type: none"> Samples from the site are valid at the site and national level on a quarterly basis. The analyst must sample and review the complete closed TE/GE Correspondence case, (after all input actions are completed), including any clerical process performed on the product. National Review will consist of a random sample of cases, based on the skip interval. <p>Note: All closed cases are to be available for sampling, regardless of any prior reviews. This includes situations where a 100 percent or managerial review has been performed (trainees, etc.).</p> <ol style="list-style-type: none"> SOI does not develop a sampling plan for TEGE Correspondence. Local reviews are not performed for the national measure of the TE/GE Correspondence product line and therefore are not included in the sampling plan. However, if time and staffing permits, the site should also perform local reviews to aid in the quality improvement of the product line. See IRM 21.10.1.3.2, Quality Review Sampling Guidelines for Sample Plans Designed by Statistics Of Income (SOI), for more information on local reviews.
21.10.1.5.4.4 (10-01-2007) TE/GE Correspondence Measures	<ol style="list-style-type: none"> TE/GE Correspondence will be measured for Timeliness, Professionalism, Customer Accuracy, Regulatory/Statutory Accuracy, and Procedural Accuracy. These are the measures that are available and may be reported under the Balanced Measurement System. See IRM 21.10.1.8.3, EQRS/NQRS Measures, for more information on the measures.
21.10.1.5.5 (09-13-2021) Technical Services Operation (TSO) Non-phones	<ol style="list-style-type: none"> TSO Non-phones is a separate product line review in EQRS within the Embedded Quality system. The TSO Phones Product Line consists of one Specialized Product Review Group (SPRG): TSO Non-Phones. TSO Non-phones is reviewed to measure and improve the quality of cases worked by the TSO Customer Service Section (CSS) in EPSS. Analysts and managers will use the MAJA and IRM 21.10.1, Embedded Quality (EQ) Program for Accounts Management, Campus Collection, Campus Examination, Field Assistance, Tax Exempt/Government Entities, Return Integrity and Compliance Services (RICS), and Electronic Products and Services Support, during their review of TSO cases.

21.10.1.5.5.1
(09-13-2021)
**Definition of TSO
Non-phones**

- (1) TSO Paper is defined as any paper or e-mail case closed by CSS in TSO. This includes all correspondence (paper and electronic) received directly from a customer or a telephone call reduced to writing via an Interaction or Incident.

21.10.1.5.6
(09-05-2024)
**Roles and
Responsibilities of the
RIVO PAS Analyst**

- (1) Pull an SOI designed sample daily from the entire universe of closed cases.
- (2) A quality analyst, clerk, or operation designee is responsible for pulling the daily sample.
- (3) Individuals designated to pull the daily sample at a site, must follow all procedures outlined in the Procedures for PAS/NQ Pulls. This document is issued and maintained by Quality and can be found on the *Quality SharePoint* site under PAS Pull Procedures.
- (4) Complete an unbiased, consistent, and accurate review of all aspects of RIVO work.
- (5) Review the finished product for RIVO work (which includes some types of employee generated correspondence) from IRS Received Date to the Closing Date for the inquiry or internally generated case. Do not include in the review any subsequent or corrective actions taken after the Closing Date.
- (6) Complete an NQRS DCI for each case reviewed indicating whether the quality standards were met, while providing as much information as possible, including all IRM references for coding defects.
 - Complete all required fields
 - Reviews should identify defects as outlined in the IRS Regulations and IRM guidelines and procedures, and provide a basis for error analysis and error trends
- (7) Incorrect/incomplete action (per IRM guidelines) which results in incorrect/incomplete information to the taxpayer must exceed a \$5.00 threshold before charging a Customer Accuracy defect. This should be charged as a Procedural defect only.
- (8) Enter the word FLASH in the Feedback Summary Remarks section of the DCI to identify a defect that requires immediate (by the next business day) corrective action by the operation. For example, recalling a notice/letter before it is issued or correcting an adjustment to an account. See IRM 21.10.1.8.7, *EQRS/NQRS Remarks Section* for additional information.

Note: Defects requiring correction that are not annotated with FLASH are to be completed by the Operation within five working days (IRM 21.10.1.2.6.5, *Quality Assurance Manager*).

- (9) Input review data daily using NQRS.
- (10) Always enter the reason for editing a DCI. Any DCI edited as the result of a rebuttal must always have the reason code "Rebuttal" selected.

- (11) In a monthly report, which is to be shared with the RIVO Operation, provide suggestions for improvement by:
 - Identifying the most frequently made defects
 - Analyzing root causes of defects
 - Reviewing guidelines or sampling procedures
 - Reviewing methods used to capture information
- (12) Recommendations for resolving problems identified in the DCI, review guides, and sampling procedures should be forwarded to the appropriate policy analyst. Solutions might include methods to capture needed information, promote uniformity in the application of the standards, or overcome problem areas.
- (13) It is recommended that NQRS analysts meet quarterly with EQRS analysts to confer, compare, and review attribute usage. These meetings can be used as a forum for both sides to discuss and come to an agreement on the consistent use of each attribute on the DCI. The Product Line Analyst should always be consulted for assistance in interpretation of attribute usage.
- (14) To ensure consistency with established RIVO guidelines, the analysts and assigned policy analysts will hold consistency calls on an as needed basis.

21.10.1.5.7
(09-05-2024)

**Definition of the RIVO
Account Resolution
SPRG**

- (1) Any cases worked under RIVO Account Resolution are subject to review. This includes all electronic work, electronic eFax replies, and paper correspondence replies.
- (2) Examples of work included in the Account Resolution Reviews:
 - Wage and Withholding Only (WOW)
 - Taxpayer Protection Program (TPP)
 - Identity Theft Return Procedures and Adjustments
 - General Correspondence
 - Account Resolution for Return Integrity Verification Operations (RIVO)
 - Transcripts
- (3) The following will help you determine the received date for taxpayer-initiated correspondence:

Note: When there is no IRS Received Date or handwritten received date on the document, determine the received date using the following priority list:

- Latest postmark or private delivery service date on the envelope
- Date the document/correspondence was prepared or signed
- Julian date of the DLN minus ten days
- Current date minus ten days
- Service Center Automated Mail Processing System (SCAMPS) digital dates
- IRM 21.5.1.4.2.4, *Received Date - Determination*

Note: For information concerning the Statute Reprocessable Return, see IRM 21.5.2.4.23.4, *Statute Imminent Documents*.

- (4) The Following will help to determine the received date of non-taxpayer-initiated correspondence:

- a. Transcripts: Date the transcript opened (Received date of the IDRS control you are reviewing.)
 - b. Correspondence Replies (ex: TPP letter replies): Use the date the case / RIVO involvement began. (ex: 971-122, Initial letter sent, etc.)
- (5) When fax receipts are date and time stamped by the fax machine, no further action is required to evidence receipt. Otherwise, fax receipts received before 2:00 p.m. local time, are considered received on the current date. Documents received after 2:00 p.m. local time are considered received the next business day.

21.10.1.5.8
(09-13-2021)
**Definition of RIVO
Identification SPRG**

- (1) Any cases worked under the RIVO Identification SPRG are subject to review.
- (2) All electronic work, Transcripts, and e-mail correspondence are included in the RIVO Identification SPRG.
- (3) Examples of work included in the RIVO Identification SPRG:
 - External Leads
 - External Leads Deposits
 - Bureau of Fiscal Services (BFS) Credit Gateway
 - External Offset Leads (State and Federal Agencies)
 - Centralized Check Process (CCP)
 - Reject Reason Code 17/18/19/23 Transcripts
- (4) The following will help you determine the received date:
 - External Lead and Deposits: Date Lead received as shown in LMS Database / e-mail received date
 - External Offset Leads (OSCE): Date shown as received on OSRL Database
 - Centralized Check Process: Received date of IDRS control
 - Reject Reason Code 17/18/19/23 Transcripts: Received Date of IDRS control

21.10.1.5.9
(09-07-2022)
**Definition of RIVO
Frivolous Filer Paper
SPRG**

- (1) Any cases worked under the RIVO Frivolous Filer Paper SPRG are subject to review.
- (2) All electronic work, electronic (eFax) replies, and paper correspondence replies are included in the RIVO Frivolous Filer SPRG.
- (3) Examples of work included in the RIVO Frivolous Filer SPRG Reviews:
 - Taxpayer Responses (3176C)
 - Penalty Assessment
 - Penalty Abatement
 - Penalty Reduction
 - Examination Case Processing
- (4) The following will help you determine the received date for **taxpayer-initiated** correspondence:

Note: When there is no IRS Received Date or handwritten received date on the document, determine the received date using the following priority list:

- Latest postmark or private delivery service date on the envelope
- Date the document/correspondence was prepared or signed
- Julian date of the DLN minus ten days
- Current date minus ten days
- Service Center Automated Mail Processing System (SCAMPS) digital dates
- IRM 21.5.1.4.2.4, *Received Date Determination*

Note: For information concerning the Statute Reprocessable Return, see IRM 21.5.2.4.23.4, *Statute Imminent Documents*.

- (5) The following will help to determine the received date of **non-taxpayer-initiated** correspondence:
- Transcripts: Date the transcript opened (Received date of the IDRS control you are reviewing)
 - Correspondence Replies (ex: 3176C letter replies): Use the date the case / RIVO involvement began (ex: TC 810, Initial letter sent, etc.)
- (6) When fax receipts are date and time stamped by the fax machine, no further action is required to evidence receipt. Otherwise, fax receipts received before 2:00 p.m. local time, are considered received on the current date. Documents received after 2:00 p.m. local time are considered received the next business day.

21.10.1.5.10
(09-13-2021)
**Definition of RIVO
Screening and
Verification SPRG**

- (1) Any completed work under the RIVO Screening and Verification SPRG is subject to review.
- (2) Examples of work included in the RIVO Screening and Verification SPRG Reviews:
- Revenue Protection Screening Procedures for Individual Master File Returns
 - Revenue Protection Verification Procedures for Individual Master File Returns
- (3) The Following will help to determine the received date of the Screening and Verification process:
- Use the actual received date of the Return. (As shown in MeF, TXMOD or the sixth, seventh, and eighth digits of the DLN)

21.10.1.5.11
(08-17-2023)
**Definition of the RIVO
BMF IDT SPRG**

- (1) Any cases worked under the RIVO BMF IDT SPRG are subject to review.
- (2) All electronic work, electronic (eFax) and paper correspondence replies are included in the RIVO BMF IDT SPRG.
- (3) The following will help you determine the received date for taxpayer-initiated correspondence:

Note: When there is no IRS Received Date or handwritten received date on the document, determine the received date using the following priority list:

- a. Latest postmark or private delivery service date on the envelope
- b. Date the document/correspondence was prepared or signed
- c. Julian Date of the DLN minus ten days
- d. Current date minus ten days
- e. Service Center Automated Mail Processing System (SCAMPS) digital dates
- f. IRM 21.5.1.4.2.4, *Received Date Determination*, will also help you determine a received date

Note: For information concerning the Statute Reprocessable Return, see IRM 21.5.2.4.23.4, *Statute Imminent Documents*.

- (4) The Following will help to determine the received date of non-taxpayer-initiated correspondence:
 - a. Transcripts: Date the transcript opened (Received date of the IDRS control you are reviewing.)
 - b. Correspondence Replies (ex: BMF IDT letter replies): Use the date the case / RIVO involvement began. (ex: Date Initial letter sent, etc.)
- (5) Determining the Received Date - Faxed documents - When fax receipts are date and time stamped by the fax machine, no further action is required to evidence receipt. Otherwise, fax receipts received before 2:00 p.m. local time, are considered received on the current date. Documents received after 2:00 p.m. local time, are considered received the next business day.

21.10.1.5.12
(09-05-2024)
**Definition of the RIVO
AQC SPRG**

- (1) Any cases worked under the RIVO AQC SPRG are subject to review.
- (2) All Electronic work, Electronic (eFax) replies, Document Upload Tool (DUT) replies, and paper correspondence replies are included in the RIVO AQC SPRG.
- (3) Examples of work included in the RIVO AQC Reviews:
 - AQC16
 - AQC17
 - AQC25
 - AQC26
 - AQC6X
 - AQC02
 - GATT11
 - OCSE18
 - AOTC26
 - AOTC27
 - AOTC28
 - AOTC29
 - AOTC25
 - AQC7F
 - 7F1
 - 7G1
 - 7G2

- 7H1
- 7H2
- 7H3
- 7N1
- 7N2
- 7Q
- 7R1
- 7R2
- 7R4
- 7T1
- 7T2
- 7T3
- 7T4
- AQC7T
- Premium Tax Credit (PTC)
- PTC91 (PTC191)
- PTC95 (PTC195)
- AQC55
- AQCHQ

- (4) The following will help you determine the received date for taxpayer-initiated correspondence:

Note: When there is no IRS Received Date or handwritten received date on the document, determine the received date using the following priority list:

- Latest postmark or private delivery service date on the envelope
- Date the document/correspondence was prepared or signed
- Julian date of the DLN minus ten days
- Current date minus ten days
- Service Center Automated Mail Processing System (SCAMPS) digital dates
- IRM 21.5.1.4.2.4, *Received Date - Determination*

Note: For information concerning the Statute Reprocessable Return, see IRM 21.5.2.4.23.4, *Statute Imminent Documents*.

- (5) The Following will help to determine the received date of non-taxpayer-initiated correspondence:

- a. Transcripts: Date the transcript opened (Received date of the IDRS control you are reviewing.)
- b. Correspondence Replies (ex: TPP, AQC letter replies): Use the date the case / RIVO involvement began. (ex: 971-122, Initial letter sent, etc.)

- (6) When fax receipts are date and time stamped by the fax machine, no further action is required to evidence receipt. Otherwise, fax receipts received before 2:00 p.m. local time, are considered received on the current date. Documents received after 2:00 p.m. local time are considered received the next business day.

21.10.1.6
(09-05-2024)
**Definition of the RIVO
Referrals SPRG**

- (1) Any cases worked under RIVO Referrals are subject to review. This includes electronic Forms e-4442 and written Forms 4442, Inquiry Referral, Operations Assistance Request (OAR), and Transcripts.

Note: All Form e-4442 and OAR reviews are to be input to the RIVO Referrals SPRG. The Local Use Header Field will be utilized to differentiate between the different work types as follows:

Work Type	Local Use Header Field
Screening	SCR
Verification	VER
TPP	TPP
AQC	AQC
Bank Lead	BNK
OCSE	OCS
BMF IDT	BMF
Frivolous Filer	FRV
WOW	WOW
Fabricated EIN	FAB

- (2) The following will help you determine the received date for Taxpayer-initiated correspondence:

Note: Forms e4442 and OAR: The IRS Received Date is the actual received date of the inquiry.

- (3) The following will help you determine the received date of non-taxpayer-initiated correspondence:

Note: Transcripts: Date the transcript opened (Received date of the IDRS control you are reviewing).

21.10.1.7 (08-17-2023) Field Assistance Work Product Line

- (1) Field Assistance (FA) managers use the Embedded Quality Review System (EQRS) to review face-to-face taxpayer contacts that take place at the FA Taxpayer Assistance Centers (TACs). The contacts are reviewed through audio recordings and screen captures taken from contact recording. Reviews may also come from observations made by managers during direct observation reviews at an employee's desk. These reviews are used to measure individual employee performance. Refer to the IRM 1.4.11, *Field Assistance Guide for Managers* for more information.
- (2) The National Quality Review System (NQRS) is the database where data from FA contacts reviewed by the Centralized Quality Review (CQRS) site is stored. For FA, national quality review results are statistically valid bimonthly at the FA and area levels only. The sample is not statistically valid below the area level. A Headquarters Contact Recording Analyst pulls the FA sample and provides it

to the CQRS site weekly, as opposed to daily, as are many other reviews. CQRS does not select the contacts that they review. The national review measures the accuracy of service from the taxpayer perspective. It is not a review of an employee, group, or territory, but a review of the service FA provides to taxpayer. National reviews may not be used for evaluative purposes nor may they be placed in the Employee Performance File (EPF).

Note: The FA sample is reviewed for the previous closed date week. The FA weekly sample will be adjusted for holidays on the closed date week that the holiday occurs.

- (3) Although both the national and managerial reviews cover a wide range of issues, these reviews are not conducted using separate SPRGs (for example, FA Tax Law and FA Accounts SPRGs). FA reviews all face-to-face taxpayer contacts using a single Specialized Product Review Group (SPRG), named **FA Contacts**. In addition to costing less to perform than multiple reviews, the one SPRG simplifies reports, reduces time to prepare them, streamlines analysis, remains flexible and adaptable as work processes change, and produces a more accurate and representative picture of FA performance and improvement opportunities.
- (4) As part of the Appointment Service strategy, FA participates in the Accounts Paper Adjustments SPRG owned by Accounts Management. Referred to as an Alternative Workstream, cases closed by FA employees are available for selection and included in the AM sample just as any case closed by an employee in an AM campus. The accuracy of FA closures rolls up into the AM quality performance measure.

21.10.1.7.1
(10-01-2006)
**Field Assistance
Embedded Quality Roles
and Responsibilities**

- (1) Details about the Roles and Responsibilities for Field Assistance Embedded Quality can be found in IRM 1.4.11, *Field Assistance Guide for Managers*.

21.10.1.7.1.1
(09-13-2021)
**Field Assistance Area
Quality Analyst
(AQA)/Headquarters
Quality Assurance
Analyst (HQA)**

- (1) The HQA is responsible for the overall planning, administration, and evaluation of the quality-related sections of the Site Level Business Plans. The HQA will identify problems and work with management to solve them.
- (2) The EQRS review process, when combined with NQRS data and other functional data, will assist the HQA in evaluating the overall quality of operations and making recommendations for improvement.
- (3) The AQA will serve as the Quality (QA) Analyst for the Area, ensuring that designated quality resources are used to focus on quality improvement efforts.
- (4) The AQA/HQA will maintain the integrity and quality of the QR system by monitoring and reviewing NQRS results.
- (5) By using trend analysis, the AQA/HQA will determine the causes of recurring quality defects. The AQA/HQA will assist management in initiating programs to help employees improve the quality of FA service to taxpayers. It is important that lines of communication remain open among the AQA/HQA, management and CQRS to identify problem areas, take appropriate corrective actions, and re-evaluate quality to ensure that corrective actions result in improved quality.

- (6) The AQA/HQA will act as the liaison between the CQRS staff and FA management. The AQA will advocate for the Area when submitting rebuttals and is responsible for communicating quality information to all managers in the Area.
- (7) The AQA/HQA will identify training needs and recommend to the Training Coordinator and/or management, the type of training needed (such as on-the-job training, online courses, informal workshops, or classroom instruction), and assist in the development of additional training exercises and workshops to meet those needs.
- (8) The AQA/HQA and the CQRS staff will be responsible for the protection of NQRS DCIs and any supporting documentation from legacy systems. All documents and information (including taxpayer information) seen, heard, or handled must remain secure and confidential.
- (9) The AQA will serve as the Embedded Quality liaison with managers and will work with managers to accurately assess performance and code EQ attributes, provide continuous and substantive performance feedback and recognize and reward quality at all levels (e.g., employee-of-the-month, Quality Honor Roll, etc.), using the National Agreement for guidance.
- (10) The AQA/HQA will be responsible for working with the Training Coordinator and/or management to ensure that EQ training is made available to all who need it and advise if instruction in training materials are consistent with service quality standards and objectives.

21.10.1.7.2
(08-31-2020)
**Sample Procedures for
Field Assistance
Analysts**

- (1) Contacts for the national review are randomly selected using contact recording software. The selected contacts are reviewed by the CQRS staff and input to NQRS. See IRM 21.10.1.7, *Field Assistance Work Product Line*, for more information.
- (2) Field Assistance Sample plans are designed by the Statistics of Income (SOI) business unit to ensure that enough reviews are conducted for each Area and FA to achieve statistical validity.
- (3) Local reviews are not included in the FA national review. However, Areas may want to perform local reviews to aid in the quality improvement of the product line. See IRM 21.10.1.3.2 **Quality Review Sampling Guidelines for Sample Plans Designed by Statistics Of Income (SOI)** for more information on local reviews.

21.10.1.7.3
(08-31-2020)
**Field Assistance
Measures**

- (1) The Field Assistance Contacts SPRG is measured for Timeliness, Professionalism, Customer Accuracy, Regulatory/Statutory Accuracy and Procedural Accuracy. These are the measures of the Balanced Measurement System. For more information on the measures, see IRM 21.10.1.2, *What is Quality Review?*

21.10.1.8
(09-13-2021)
**Embedded Quality
Review System
(EQRS)/National Quality
Review System (NQRS)**

- (1) The Embedded Quality Review System (EQRS) is an on-line database accessed through the IRS Intranet. Within this database are two systems that mirror each other: EQRS used by managers and NQRS used by quality reviewers for the national product reviews. Managers and reviewers use Data Collection Instruments (DCIs) to input case review results. The database is partitioned, and the review results will not be combined. Managers will also use EQRS to generate employee feedback reports, standardized and ad hoc reports.

Note: Managers will not use quantitative EQRS data (percentages) as the sole basis for performance ratings in any critical element. The EQRS system numerical results, or pass rate percentages, will not be used to evaluate employees.

- (2) Local analysts performing evaluative or non-evaluative employee reviews on behalf of a manager may use EQRS.

21.10.1.8.1
(09-05-2024)
EQRS/NQRS Access

- (1) EQ system users will access the EQRS/NQRS system using Single Sign On (SSO). To gain access for the first time, use the *Business Entitlement Access Request System (BEARS)*. Once the user's manager approves the request, it will be routed automatically to the Site System Support Coordinator (SSC) or EQ National Support who will verify the user's permission level and add the user to the system. See Exhibit 21.10.1-2, *Permission Levels for EQRS*, and Exhibit 21.10.1-3, *Permission Levels for NQRS*, for permission levels.
- (2) When the user no longer needs access to the system, the manager will go into BEARS and remove the entitlement from the user's list of approved entitlements, which sends an e-mail to the SSC advising that the user needs to be deleted from the system. The SSC will then either delete the user or change the status back to employee (any reviews will remain in the system).
- (3) NQRS analyst access is determined by the SPRG(s) reviewed. For a list of Product Lines and Specialized Product Review Groups (SPRG) see IRM 21.10.1.2, **The Quality Review Process**. The BEARS request for analysts must include the Analyst's IDRS (or other identifying) number to be used as the reviewer number, the permission level needed, each of the SPRG(s) to be reviewed (for both local and national reviews), as well as the site(s) for which analyst access is needed. Any non-reviewer analyst should just note the permission level needed. All this information should be included in the BEARS request.
- (4) Dual users (who use both EQRS and NQRS) will access the system at one access point using Single Sign On.
- (5) If you need to change your EQRS or NQRS permission level (i.e., from Lead to Manager or from Data Reader to Site Analyst), use BEARS to request the modification to your user profile. If you **ONLY** need to change the SPRGs to which you have access, send an E-mail to the National Support Staff to update your user profile.
- (6) Users who have not logged into EQRS/NQRS for 60 days will automatically have their account locked. You must submit a password reset request through BEARS before you can regain access to the system. Once your account is reset you must logon within 5 days or the account will be locked again.

- (7) Users who have not logged into EQRS/NQRS for 90 days will automatically have their account removed. You must submit a request through BEARS to add the appropriate entitlement(s) back to your list of approved entitlements. If you previously had access to both EQRS and NQRS, you must submit a BEARS request for each system. Once your account is restored you must logon within 5 days, or your account will be automatically removed again.
- (8) To access BEARS, open the EQ SharePoint site, <https://irsgov.sharepoint.com/sites/eqrsc-support>, under the External Links tab, select the BEARS link. This will take you to <https://bears.iam.int.for.irs.gov/home/Index#>.

21.10.1.8.2
(09-05-2024)

Accessing EQRS/NQRS

- (1) EQRS/NQRS is available through the IRS intranet. To access either EQRS or NQRS, go to: <https://eqrs.enterprise.irs.gov:8543/eqrs/common/eqrsSplash.jsp> in your web browser. EQRS/NQRS is also available through the link located on the EQ SharePoint support site at, <https://irsgov.sharepoint.com/sites/eqrsc-support>. These intranet addresses are subject to change. Your EQRS System Support Coordinator (SSC) or Headquarters Quality Analyst can provide the current Intranet address for the EQRS/NQRS login screen.
- (2) Select the EQRS/NQRS [Main Menu] link from the opening screen. After selecting the EQRS/NQRS Main menu link, a message box will appear regarding unauthorized access. Click [OK] to acknowledge.
- (3) The user will click on the User Login button in the EQRS/NQRS Logon Dialog box. Single system users will be taken directly to the main menu. If the user has access to both EQRS and NQRS, the user will be asked to choose which portion the user wishes to enter.
- (4) The user's system profile determines which actions can be performed on EQRS/NQRS. The profile is determined by the job function. For example, managers can input and edit reviews and run reports for their own team and can also see Department/Territory level and above reports for all sites. Quality analysts/analysts can access the DCI to enter and edit review data and to run reports. See Exhibit 21.10.1-2 for a listing of user access levels for EQRS and Exhibit 21.10.1-3 for a listing of user access levels for NQRS.
- (5) If a user extensively uses EQRS/NQRS to perform work that is not included in the user's profile, submit a request through BEARS, including a justification, to adjust the permission level.
- (6) If the user has problems accessing or using EQRS, contact the EQRS SSC. For a list of contacts, select the EQ Contacts link on the Embedded Quality SharePoint site at, <https://irsgov.sharepoint.com/sites/eqrsc-support>. If the user has problems accessing or using NQRS, contact the National Support Staff.

21.10.1.8.3
(08-17-2023)

EQRS/NQRS Measures

- (1) There are five EQRS/NQRS measures:
 - Customer Accuracy
 - Regulatory Accuracy
 - Procedural Accuracy
 - Professionalism

- Timeliness
- (2) **Customer Accuracy:** giving the correct answer with the correct resolution. “Correct” is measured based upon the customer receiving a correct response or resolution to the case or issue, and, if appropriate, taking the necessary case actions or disposition to provide this response or resolution. It does not take into consideration any additional IRS issues or procedures that do not directly impact the taxpayer’s issue or case.
 - (3) **Regulatory Accuracy:** adhering to statutory/regulatory process requirements when making determinations on taxpayer accounts.
 - (4) **Procedural Accuracy:** adhering to non-statutory/non-regulatory internal process requirements.
 - (5) **Professionalism:** promoting a positive image of the Service by using effective communication techniques.
 - (6) **Timeliness:** resolving an issue in the most efficient manner using proper workload management and time utilization techniques.
 - (7) The EQRS/NQRS measures are calculated based on defects per opportunity. As an example, if 10 attributes are applicable in the Regulatory Accuracy bucket for a call/case, and 8 of them are correctly handled, the Regulatory Accuracy score is 8 correct out of 10 opportunities, or 80 percent.
 - (8) The scores for the five buckets are never combined with each other to create one overall quality score; they stand on their own. Also, the buckets are not weighted to give one bucket more significance than the others.
 - (9) The scores for each bucket for an individual DCI are calculated at the time the DCI is submitted as “finished.” Reports can be generated to show cumulative scores for each of the five buckets for various levels of the organization, product lines, SPRGs, case types, etc.
 - (10) The Customer Accuracy, Professionalism, and Timeliness measures are reported to the Commissioner as Quality measures. The Customer Accuracy measure is also reported externally to our stakeholders (Congress, GAO, etc.). The Regulatory Accuracy and Procedural Accuracy measures are internally reported process measures - reported to Site Directors and other levels of management along with the other three measures.
 - (11) Review the Master Attribute Job Aid (MAJA) or the Quality Job Aid on the EQ SharePoint site. <https://irs.gov.sharepoint.com/sites/eqrsc-support>, or from Help within the database for more information on the quality attributes, attribute groups, assignment to buckets, and mapping to employee critical job elements.

21.10.1.8.4
(08-17-2023)
EQRS/NQRS DCIs

- (1) The DCI is divided into twelve sections:
 - Header Fields
 - Opening/Taxpayer Identification Attributes (0XX)
 - Research/Refer Attributes (1XX)
 - Collection Attributes (2XX)
 - Exam Attributes (3XX)
 - Tax Law Attributes (4XX)
 - Compute/Determine Attributes (5XX)

- Input/Resolution Attributes (6XX)
- Closing: Final Input/Explanations Attributes (7XX)
- Professionalism Attributes (8XX)
- Timeliness Attributes (9XX)
- Remarks

- (2) To make the review input process easier for managers and analysts, a “**Smart DCI**” has been created for each product line or SPRG. The Smart DCI will only display the most used attributes applicable to the SPRG you select to review.
- (3) In reviewing a case, if you need to bring up additional occasionally coded attributes that are not on the Smart DCI, you may do so by clicking on the “**TOTAL Attributes**” button within the attribute group screen. This will bring up the Total DCI for your SPRG.
- (4) There are two types of definitions for most header fields and attributes – the operational definition and the job aid definition. The operational definition is general, and the job aid definition is specific to the SPRG.
- (5) See the Master Attribute Job Aid (MAJA) or the Quality Job Aid on the Embedded Quality SharePoint site (<https://irs.gov.sharepoint.com/sites/eqrsc-support>), for job aids for each product line or SPRG giving operational and job aid definitions for each attribute on that product line or SPRG’s Smart DCI, as well as functional examples for clarification.

21.10.1.8.5
(09-07-2022)

EQRS/NQRS DCI Header

- (1) The Header section is the first section of the DCI that the manager or analyst will complete. This section captures general information about the calls/cases reviewed for case identification purposes. The Header is “smart,” only showing the fields applicable to the SPRG reviewed. The Header fields are not numbered.

Note: If a business unit wants to collect data in the DCI header on NQRS, the business unit must send a request to track data to the Chief of CQRS. All requests must be submitted with the following: Business unit requesting the data, a point of contact, Business reason for collecting the data and timeframe for tracking the data (not to exceed one year).

- (2) All header fields in both EQRS and NQRS have been identified as Required, Discretionary or Smart depending on the SPRG. Required fields must be input prior to having a complete DCI. Discretionary fields do not have to have a value, but the user will receive a reminder at the Finish Screen if they are not coded. Smart fields are not required, and no reminder will be displayed if not coded.
- (3) For Campus Compliance, Site Types are assigned based on SPRG. EQRS and NQRS Site Types may be different. A list of Site Types is listed below:
 - Compliance AUR (NQRS)
 - Compliance Collection (NQRS)
 - Compliance Examination (NQRS)
 - Compliance Specialty Collection (NQRS)

- Compliance Services (EQRS)

- (4) For Campus Compliance the header field "Review Date" will be the date the sample is selected. If the review is not entered into NQRS on the same day the case is selected, manually update the review date field to reflect the sample selection date.
- (5) Beginning FY18 the header field "Corporate Timeliness" was added to some NQRS Compliance Collection paper SPRGs to capture timeliness data outside of the control of the closing operation. PAS Analysts will use the header field "Prior Ops/Dept. Code" in conjunction to identify the area/function where the case was first received. Use when an interim or a final response should have been issued as required by a prior functional area. Select Yes when interim was required and sent or when final response was issued timely by the prior functional area. Select No when interim was required but not sent or final response was not issued within 30 days by the prior functional area. When No is selected, identify the prior functional area in the header field "Prior Ops/Dept. Code."
- (6) The Header field "Systemic Error" is used to identify if a defect attribute is coded due to a systemic failure. The defect in question would NOT be caused by an employee's action. Select "yes" if a systemic error is being coded. On NQRS, for Compliance only, prior to the completion of the DCI, a window will appear showing all the attributes that were coded "N" during the review. To complete the DCI, the attribute coded for the Systemic Error must be selected. The defect should not be identified as a "Systemic Error" if the Operation has the capability to correct the error (i.e., by manual input). If HQ establishes a "workaround" for the system failure, the defect would not be identified as a "Systemic Error."
- (7) See Exhibit 21.10.1-4 for a complete list of EQRS and NQRS header fields.

21.10.1.8.6 (08-17-2023)

EQRS/NQRS Quality Attributes

- (1) Quality Attributes, like header fields, are also "smart" by DCI. The "total" DCI for a SPRG includes the smart attributes as well as other attributes identified as being used occasionally by the SPRG. To view these additional attributes, it is necessary to expand the DCI screens.
- (2) Quality Attributes are used to rate specific aspects of a case. Refer to the Operational or Job Aid definition of each attribute to determine if there is an opportunity to meet or not meet the required functional processes for the case. If a specific attribute is applicable to the event being reviewed, then it is either coded Y (meets quality standards) or N (does not meet quality standards). If there are no opportunities for the standards measured by the attribute to be met or not met, the attribute should be left as "N/A" (Not applicable). This will be reflected on some reports as "I" (Inapplicable). Some attributes are required and are identified in bold on the DCI.
- (3) Whenever possible, attributes should have an equal chance of being coded Y or N. Defects should be coded at the point of the error based on the path the employee took. Procedural attributes should only be coded if the action is required by the IRM. Regulatory attributes should only be coded if the employee is required to know and use the IRM regulation when addressing the customer's question or issue. Timeliness attributes should be coded when resolving an issue in the most efficient manner using proper workload management and time utilization techniques.

Note: The Accounts Management *EQRS Flowchart - Coding the Use of Hold* can be found on the Job Aid page of the EQ SharePoint site, <https://irs.gov.sharepoint.com/sites/eqrsc-support>.

- (4) It is important to code defects only for the decisions made on the call or case. When an error occurs, it can affect future decisions the employee will make. You should not code errors for procedures that should have been followed after the initial wrong decision. Instead, once you charged the error, code the rest of the call or case based on the procedures the employee followed. This is known as “wrong path.” In other words, only one defect is charged for each wrong decision.
- (5) It is important to provide as much feedback as you can about each call or case you review; therefore, you should mark every attribute that applies to the call or case, whether the attribute is correct or incorrect. It is vital that you identify all errors. This type of detailed review feedback will help sites identify why errors are occurring and determine the best ways to prevent them in the future.
- (6) See Exhibit 21.10.1-5 for a complete list of EQRS and NQRS attributes.

21.10.1.8.6.1
(08-17-2023)
**Customer Accuracy
Drivers**

- (1) Attribute 715 Customer Accuracy will be rated on each contact unless the event being reviewed is internal work that would never have impact on the customer’s case, account, or issue. In that situation consider Attribute 718, Met Internal Requirements. See Exhibit 21.10.1-6 and Exhibit 21.10.1-7 for assistance with coding attributes 715 and 718.

Note: It is important to remember that 715 can be coded as “N” even if there was a positive impact to the customer or can be coded as “Y” if there was a negative impact to the customer.

- (2) Attribute 715 Customer Accuracy should never be coded “N” by itself. There should be another Regulatory and/or Procedural attribute that caused the Customer Accuracy error. These other attributes are referred to as Customer Accuracy Drivers. It is these “driver attributes” that are used to make improvements. Prior to the completion of the DCI, a window will appear showing all the attributes that were coded “N” during the review. To complete the DCI, a decision must be made to determine the core defect causing attribute 715 to be coded “N”. You can choose multiple drivers of Customer Accuracy; however, you must choose a minimum of one attribute to define the reason for coding attribute 715 as “N.” When selecting the driving attribute, consider the following:
 - What specific attribute(s) had a direct effect on the decision to code attribute 715 as “N”?
 - Is this the primary attribute that, if corrected, would improve the Customer Accuracy defect?

Note: For Campus Collection and Campus Examination, attributes in the 800 series (Professionalism) and 900 series (Timeliness) are **typically not** drivers of Customer Accuracy. For Accounts Management, Electronic

Products and Services Support and Field Assistance, the Professionalism and Timeliness attributes **cannot** be selected as Customer Accuracy Drivers.

Note: If the Primary and Secondary CA Driver IRM reference fields are available for the SPRG you are reviewing, the IRM references for the CA Drivers should be input to these fields. If there are more than two IRM references, use the two that have the most impact.

21.10.1.8.6.2
(08-17-2023)
Defect Reason Codes

- (1) Defect Reason Codes were developed for attributes in the EQ system that either have a high error rate or that cover multiple activities. These defect reason codes help clarify errors coded by identifying the root cause of the error. When an attribute with defect reason codes is coded "N," a drop-down menu will appear listing defect reason codes for this attribute. You will be required to select at least one code that best describes the root cause of the error. You can select as many codes that fit the specific situation. If none of the codes fit the root cause of the error, select [Other]. Refer to the MAJA or Quality Job aid on the EQ SharePoint site, <https://irs.gov.sharepoint.com/sites/eqrsc-support>, for your SPRG for more information on defect reason codes.

21.10.1.8.7
(08-17-2023)
EQRS/NQRS Remarks Section

- (1) Click [Remarks] from the Header screen or any Attribute Group screen to input remarks. Remarks can be input or edited after the required Header fields are input.

Caution: DO NOT INCLUDE personally identifiable information (PII) or Official Use Only (OUO) information in the Remarks sections of the DCI.

- (2) Only record the Taxpayer Identification Number (TIN) in its specific Header field on the DCI. This displays it on the View/List DCI Report, but it cannot be searched or displayed on an Ad hoc Report. A TIN entered outside of the Header field may create an unauthorized disclosure of information. If communicating PII beyond the Header fields is necessary, send a secured communication separate from the DCI.
- (3) The following are examples of items that should NOT be typed in the Remarks fields. This is not an all-inclusive list. Additional examples can be found in IRM 10.5.1.2.3.1, *Examples and Categories of PII*.
 - Standard Employer Identifier (SEID)
 - Taxpayer Identification Number (TIN)
 - Employer Identification Number (EIN)
 - Telephone Numbers (home, work, mobile, etc.)
 - Date of Birth
 - Any part of a name (first, last, business, children's POA, etc.)
 - Any part of an address (including e-mail)

21.10.1.8.7.1
(09-05-2024)
EQRS Remarks Fields

- (1) There are three input fields to record remarks in EQRS.

Box	Function
Customer Issue (allows up to 1,000 characters)	This describes the details of the customer inquiry. Be as specific as possible in recalling the event. These remarks roll up to the employee individual report only.
Employee Actions/Response (allows up to 3,000 characters)	This describes the response(s) given to the customer and/or the actions taken by the employee to resolve the customer's issue. Include detailed information to support the coding of the attributes. Use behavioral verbs that describe what the employee did/said. Do not comment on what the employee did not do in this section. These remarks roll up to the employee individual report only.

Box	Function
<p>Feedback Summary (allows up to 5,000 characters)</p>	<p>This field is required to finalize the DCI and is an overall assessment of the case. The following are required in the Feedback Summary narrative:</p> <ul style="list-style-type: none"> Managers and CER reviewers must copy and paste the Customer Issue and Employee Actions/Response in the feedback Summary remarks field (Accounts Management, Compliance Collection, and Specialty Collection only). A description of any *Flash or *Corrective Action(s) Required, see IRM 21.10.1.8.7.1 (2), EQRS Remarks Fields, below. Details for each attribute defect: <ol style="list-style-type: none"> For attributes coded Yes, right-click and select [add attributes marked Yes]. (Accounts Management only). A clear explanation of why each attribute coded "N" was coded that way. Include an IRM reference tri-doc number including the subsection or SERP Alert number which explains the choice, such as IRM 21.1.1.4(9) or SERP Alert 24A0999, and a brief explanation of the required procedures that the employee should have followed. Use positive language in your explanation (e.g, employee should have sent letter 3064C or employee was required to send letter 3064C). Do not use negative language (e.g., You failed to send letter 3064C, or You did not send letter 3064C). For Tax Law and International cases only, a form, publication, instructions, or the International Tax Law Assistant (ITLA) can be used as a reference. Do not use SERP Feedback as a reference. In some instances, defects for basic IDRS research may not require an IRM reference or SERP Alert. Cite IDRS, ACS, IAT, etc., with a brief explanation of the missed or misinterpreted research.

Box	Function
	<p>Note: Do not charge a defect for a new or updated procedure unless it meets the criteria outlined in IRM 21.10.1.3.1(1), Quality Review Exceptions and Deviations.</p> <p>Note: Do not include any statements about impact to an employee's appraisal rating (CER only).</p> <p>Note: Do not change the order of attributes populated by EQRS or otherwise alter DCI feedback to maintain format consistency among sites. (Accounts Management Only).</p>

- (2) **EQRS Accounts Management and RIVO only** - Enter the words **FLASH** or **Corrective Action Required** at the beginning of the Feedback Summary remarks if a defect requires corrective action by the site. If the defect doesn't impact the taxpayer, such as an internal procedure, do not use FLASH or Corrective Action Required notations.

- Use **FLASH** when a defect requires immediate action to avoid further impact to the customer.
- Use **Corrective Action Required** when a defect requires action to avoid further impact to the customer but does not require immediate action.

Emphasize the need for action using one asterisk (*) before entering FLASH or Corrective Action Required in the feedback Summary narrative.

Example: *FLASH - Send a response letter.

The manager of the employee who was issued the defect is responsible for ensuring the defect is corrected within the applicable timeframe.

Corrective Action Type	Timeframe
FLASH	By the end of the next business day
Corrective Action Required	Within five business days

21.10.1.8.7.2
(01-04-2024)

NQRS Remarks Fields

- (1) There are three input fields or "boxes" to record remarks in NQRS. These are Customer Issue, Employee Actions/Response and Feedback Summary. Each box has a maximum number of characters including spaces that may be input.

Box	Function
Customer Issue (allows up to 1,000 characters)	Describes the details of the customer inquiry. Be as specific as possible to be helpful in recalling the event.
Employee Actions/Response (allows up to 3,000 characters)	Describes the response(s) given to the customer and/or the actions taken by the employee to resolve the customer's issue. Be sure to include enough detailed information to support the coding of the attributes. Use behavioral verbs that describe what the employee did/said. Do not comment on what the employee did not do in this section.
Feedback Summary (allows up to 5,000 characters)	<p>This is the overall assessment of the event. Attributes that were coded "N" on the DCI will be displayed in this section for the analyst to comment on why the defect was charged. The Feedback Summary Remarks should include:</p> <ul style="list-style-type: none"> A clear explanation of why each attribute coded "N" was coded that way. <p>For CQRS and PAS analysts, if coding a defect, an IRM reference, or other appropriate reference such as SERP, ITLA, P&R Guide, etc., must be entered immediately after a brief explanation of the defect, including the letter missed when appropriate (mandatory for Accounts Management). In some cases where a defect is charged for basic IDRS research, a reference may not be required. The analyst may cite IDRS/ACS/IAT, etc., as the source for the defect along with a brief explanation of the missed or misinterpreted research. This field is required, and the DCI cannot be finalized without completing it.</p> <p>Note: Whenever Attribute 715 is coded with a defect, the driver must be indicated in parenthesis (in numerical order if more than one driver) immediately following "715 Correct/Complete Response/Resolution" in the Feedback Summary Remarks on the DCI, i.e., N=715. Correct/Complete Response/Resolution (003). NQRS reviews will provide a basis for defect analysis and reporting error trends.</p> <p>Note: For Collection Quality the Customer Accuracy Driver is only necessary if indicated on the MAJA.</p>

Note: (CQRS and PAS analysts ONLY): CQRS and PAS analysts only comments on the accuracy of the DCI in the Feedback Summary. CQRS and PAS analysts will enter **Correct** in the Feedback Summary if the DCI does not contain defects. The Employee Remarks Section is only for the facts, and it should not include any commentary on whether an action was correct, timely, courteous, etc. Also, CQRS and PAS analysts only addresses what the employee failed to do. CQRS and PAS analysts do not provide coaching via narratives (e.g., information on how the employee should have handled the case or call better, etc.).

Note: CQRS ONLY/Field Assistance only: Field Assistance selects the case type to match the customer accuracy defect charged. Should the customer accuracy defect contain multiple errors (not associated with the case type), provide an FYI in the Remarks so the issue is identified somewhere in the review.

CQRS/Field Assistance Only: An FYI is required on attributes marked as correct if they do not match the case type selected. This will assist in substantiating the coding in the DCI.

(2) The CQRS, PAS analysts and Campus Examination PAS analysts will enter the words FLASH or Corrective Action Required at the beginning of the Feedback Summary remarks field to designate an error case that requires immediate corrective action by the site. If the defect doesn't impact the taxpayer, such as an internal procedure, do not use FLASH or Corrective Action Required notations.

- Use FLASH when a defect requires immediate action (e.g., imminent refunds, incorrect adjustment) to avoid further impact to the customer.
- Use Corrective Action Required when a defect requires action (e.g., input a STAUP, send a return to be processed, send a response letter, etc.) to avoid further impact to the customer but does not require immediate action.

Emphasize the need for action using one asterisk only (*) before entering FLASH or Corrective Action Required in the feedback Summary narrative.

Example: *FLASH - Send a response letter.

The manager of the employee who was issued the defect is responsible for ensuring the defect is corrected within the applicable timeframe.

Corrective Action Type	Timeframe
FLASH	By the end of the next business day
Corrective Action Required	Within five business days

When FLASH is used, notify the applicable function manager via e- mail, or for Campus Examination, notify the Point of Contact (POC) or CQRSS Coordinator via CQRSS Form so they can take corrective action.

21.10.1.8.8
(09-13-2021)
**Submitting the
EQRS/NQRS DCI**

- (1) Analysts are encouraged to input the DCI at the time of the review; however, in no case should it be longer than **one business day** from the day it was selected for review. If the minimum required information is input on the Header, the DCI will be saved as Incomplete. This could happen when the analyst cannot complete the entire DCI at one time, or if the analyst wants to move right into monitoring another call. The analyst may go back to complete it later.
- (2) After all review information has been input into the EQRS/NQRS DCI, the DCI must be submitted for verification. To do this, use the left mouse button and click on the [Finish] button at the bottom of the Attribute Groups list and get one of three responses:
 - a. If all Required and Discretionary fields are complete, the message advises that the DCI is complete.
 - b. If all Required fields are complete, but there are Discretionary fields that were not marked, a message advises that the DCI is complete, but it advises of Highly Suggested/Discretionary fields to consider completing before moving on.
 - c. If all Required fields are not complete, there will be a screen advising which Required fields have not yet been completed. These fields are listed in Attribute Group order. Click on the attribute name and the system will go to that attribute to complete. Then hit [Back], to go back to the Finish screen and the next Required attribute to complete.

21.10.1.8.9
(09-05-2024)
**Editing EQRS/NQRS
Records**

- (1) To complete an unfinished DCI, or if an attribute coding change is required, a DCI can be edited. The DCI needing editing can be retrieved from the Edit DCI screen or Current DCI List Screen.

Note: In EQRS managers have 45 days from the review date to edit or delete a DCI. Department and Operation managers have 180 days and Site Support Coordinators (SSCs) are not limited.

Note: (NQRS Only) The cutoff date for input or edit for an NQRS DCI extends for ten calendar days after the last day of the reporting month for the SPRG. See Exhibit 21.10.1-11 for a list of SPRGs and reporting periods.

- (2) Once the coding is corrected, one of the following reasons for edit will need to be selected from a drop-down list:

Reasons for Edit	Definition
Complete Unfinished Review	<p>Use when a DCI needs to be completed and the analyst goes back to the database to complete the review.</p> <p>Note: For CQRS Only-please notate the reason the DCI was left incomplete in the notes section.</p>

Reasons for Edit	Definition
Incorrect Input	Use when a DCI has been completed and an input error was made. Note: Do not use when the change is the result of a rebuttal.
New Information Received	Use when new information is discovered such as a recent IRM change. Note: Do not use when the change is the result of a rebuttal.
Rebuttal (NQRS only)	Use any time a DCI is changed as the result of a rebuttal.
Other	Use for any other issue which requires a change in the coding of the DCI not covered above. Note: An explanation must be input. For NQRS, you can only edit records in SPRGs for which you have quality review permissions and then only within the appropriate timeframes.

21.10.1.8.10
(08-17-2023)
NQRS Cutoff Dates

- (1) A cutoff date is the last date on which input or edit of a DCI is allowed. In NQRS, for most EQ paper product lines, the monthly reporting period consists of four- or five-weekly cycles ending on the last Saturday of the month. For all the EQ phone product lines, the monthly reporting period is one calendar month.

Exception: NDC Forms Order Phones is on a cycle month.

See Exhibit 21.10.1-11 for a list of SPRGs and reporting periods. The cutoff date for input or edit is **ten calendar days** after the end of the reporting month. While some Headquarters employees may have permissions that allow them to input or edit after the cutoff date, these inputs/edits will not be included in the weighted report for that month unless the edit is completed prior to the last Saturday of the subsequent month. See Exhibit 21.10.1-9 for a table of cutoff dates through FY for the “cycle” and Exhibit 21.10.1-10 for a “calendar” table of reporting periods for all SPRGs. There are no cutoff dates in EQRS.

- (2) Contact the Headquarters Quality Analyst assigned to your program to correct a DCI error after the cutoff date. The Headquarters Analysts can edit or delete records up to 90 days after the site cutoff date has passed. You must be able

to justify why an edit is necessary. Reports for prior periods will not be revised to reflect the edited/deleted records. Any changes in a site's Quality rates will be reflected in the next cumulative report produced. Edits after 90 days can only be done by the National Support Staff.

21.10.1.8.11
(09-05-2024)
**Deleting EQRS/NQRS
DCI Records**

- (1) You may occasionally need to delete a complete or incomplete DCI record from EQRS/NQRS.
- (2) Managers have 45 days after the Review date on EQRS to delete a DCI. Department and Operation managers have 180 days and Site Support Coordinators are not limited. On NQRS records can be deleted through the reporting period cutoff dates. If you need to delete a case on NQRS after the cutoff date, contact the Headquarters Quality Analyst (Product Line Analyst) assigned to your program area for assistance.
- (3) To delete a record, first navigate to the DCI from the Edit DCI screen. Once the record is retrieved, click on the [Delete DCI] button at the top of the screen. The prompt, "Do you really want to delete DCI number" will appear. A reason for delete screen will come up. Select the reason you are deleting the record from this screen and click [OK]. The reasons listed for deleting are:

EQRS	NQRS
Duplicate Case	Duplicate
Incorrect Employee Selected	Incorrect Review Category (i.e., "local")
Incorrect Reviewer Type Selected	Incorrect Site
Incorrect SPRG Selected	Incorrect SPRG
Other	Other
Test	Test/Sample
Review not shared with Employee timely	N/A

- (4) If "Other" is selected, an explanation **must** be input. For NQRS, you will only be able to delete records in SPRGs for which you have quality review permissions and then within the appropriate timeframes.
- (5) EQRS records are systemically removed from the database after 5 years. NQRS records are removed after 7 years.

21.10.1.8.12
(08-17-2023)
**EQRS/NQRS Standard
Reports**

- (1) As previously mentioned, the EQ database has two sides, EQRS (Embedded Quality Review System) and NQRS (National Quality Review System). Some EQRS and NQRS standard reports differ and are covered in separate subsections below.

21.10.1.8.12.1
(08-17-2023)

Standard EQRS Reports

- (1) Reports on the EQRS side of the database are in three categories, Employee Reports, Organization Reports, and Ad hoc Reports. Ad hoc Reports are discussed in IRM 21.10.1.8.13, **EQRS/NQRS Ad Hoc Reports**. The following reports are available in EQRS:
 - View/List Single Case DCI Report (Employee)
 - Individual Review Feedback Report (Employee)
 - Cumulative Review Feedback Report (Employee)
 - Organization Cumulative Report (Organization)
 - Top Ten Defects/Successes Report (Organization)
 - Customer Accuracy Driver Report (Organization)
 - Days to Close Report (Organization)
 - Time in Inventory Report (Organization)
 - DCI Deletes/Changes Report
 - EQRS/NQRS Comparison Report
- (2) The View/List Single Case DCI Report includes all the DCI header fields including the Taxpayer TIN. This report is for reference only and should **never** be filed in the Employee Performance File (EPF).
- (3) In EQRS, the quality attributes are mapped to employee critical job elements (CJEs) and the performance aspects within those CJEs. The CJEs for the various SPRGs can be found on the EQ Website. A key concept of Embedded Quality is to link employee performance to the business measures. By coding employee's quality using mapped attributes the employee's performance is tied directly to the business measures.
- (4) There are two types of employee evaluative reports generated from this mapping that are available through EQRS - the Employee Individual Review Single Case Feedback report (for a single case review), and the Cumulative Review Feedback report (case reviews over a period of time).
 - "The Employee Individual Review Single Case Feedback Report" shows the quality of that case by bucket. It also groups each CJE by aspects and shows coded attributes within each aspect. Each coded attribute shows whether it was marked "Y" or "N." All three Remarks fields from the DCI appear on the report - Customer Issue, Employee Actions/Response, and Feedback Summary. There is a signature block for the Manager, Reviewer (if not the manager), and Employee. If the report is generated based on non-evaluative reviews, the bucket information will be shown but the CJE mapping information will not.
 - "The Cumulative Review Feedback Report" shows the quality of all reviewed cases over a designated period by bucket. It also groups each CJE by aspect and shows coded attributes within each aspect. Each coded attribute shows the number of times it was rated Y, the number of times it was rated N, and an overall Yes percentage. The Feedback Summary field from each of the reviewed cases during the period will be shown on the report, with a hyperlink back to the Individual Review Feedback report for that case. There is a signature block for the Manager and Employee.

- (5) There are several organizational level reports that are unweighted. The organizational reports are as follows:
- *The Organizational Cumulative Report* can be generated for any organizational segment down to a team level depending on the user's permission level. The report displays the overall bucket information for the timeframe selected as well as the percentage of times each attribute was met. There are several filters that can be selected to refine the report output to more specific information. Filters are review date range, Site, BOD, SPRG, bucket, case type, group code, job series, OFP, reasons for contact, resolution type, review category and reviewer type.
 - *The Top Ten Defects/Successes Report* displays the top ten attribute defects or successes for the organizational levels and types of work over a period. It identifies both positive and negative trending and can sort accuracy information by either number of defects, total opportunities, or percentage errors. Reports can be generated down to the team level depending on the permission level of the user. There are several filters that can be selected to refine the report output to more specific information. Filters are review date range, site, BOD, SPRG, bucket, case type, group code, job series, OFP, reasons for contact, resolution type, review category and reviewer type.
 - *The Customer Accuracy Driver Report* is designed to assist the user in determining the attributes that are driving Customer Accuracy errors. The report will display a list of the top attributes that are causing the Customer Accuracy errors. The attributes selected as drivers make up the pool of Customer Accuracy Drivers that are displayed in the output of the Customer Accuracy Driver Report in descending order of frequency.
 - *The Days to Close Report (Unweighted)* displays the Average Days in Department or the Average Days in Inventory. Days in Department is calculated from the Operation/Territory Received Date to the Closing Date and the Days in Inventory is calculated from the IRS Received Date to the Closing Date. A roll up by BOD or Enterprise can be selected, or one or more sites can be selected. The report is available by Product Line or SPRG. The average days to close is displayed as a total and with a break down by group code.
 - *The Time in Inventory Report* displays various ranges of dates: 1 to 14, 15 to 30, 31 to 44, and 45+ and then shows the number of cases closed in these ranges and the percentage of the total cases closed in the sample. The report shows data for the cases within the review date range input. The report is available by Days in Department or Days in Inventory. The Days in Department is calculated as Operation/Territory Received Date to Closing Date. The Days in Inventory is calculated as IRS Received Date to Closing Date. This report is used for paper product lines and can only be run for one Product Line or SPRG at a time.
 - *The DCI Deletes/Changes Report* displays the cases that were deleted or edited that meet the filter criteria input. The report displays the DCI number, the date the record was deleted or changed, the name of the user who deleted or changed the record and the reason for delete or change selected. There are several filters that can be used to limit the output including site, date range, delete/change reason code, delete/change date, delete/changed by, organization, reviewer and SPRG.
 - *The EQRS/NQRS Comparison Report* displays attribute coding comparisons between EQRS and NQRS for the selected SPRG. There are

various filters that allow the user to customize reports. The primary filters that can be used are SPRG, site and date range. There are also some additional filters available.

Note: For Campus Collection and Campus Examination, the applicable NQ Site Types must be selected if different from EQRS SPRGs. See IRM 21.10.1.8.5, **EQRS/NQRS DCI Header**, for a list of site types.

21.10.1.8.12.2
(10-26-2023)

Standard NQRS Reports

(1) Various weighted and unweighted reports are available in NQRS for site and Headquarters personnel with NQRS access. Most Specialized Product Review Groups (SPRGs) and some Product Lines have monthly weighted reports available, and all have monthly unweighted reports. The weighted reports are available in NQRS in the following metrics:

- Customer Accuracy
- Timeliness
- Professionalism
- Days to Close

(2) The unweighted reports available on NQRS are:

- View/List DCI
- Quality Attribute Accuracy
- Quality Rate
- Accuracy by Header Field
- Days to Close
- Time in Inventory
- Top Defects/Successes by Site
- Customer Accuracy Driver
- Systemic Error Driver Report
- DCI Deletes/Changes
- Transfer Report
- Volumes Report

Note: Unweighted accuracy is defined as the total number of “Yes” coding divided by the total number of opportunities (Yes and No Coding).

(3) Weighted reports are those where weighting specifications have been developed by the Statistics of Income (SOI) office. For those SPRGs where SOI designs the sampling plan a minimum sample is provided for each site and each Product Line or SPRG that will result in a statistically valid sample of the work performed for a specific period. The standard weighting formula uses the sample and volume of work performed in each Product Line or SPRG at each site as well as the number of total opportunities and the number of correct opportunities in each metric to weight the review results. This allows the results for a given Product Line or SPRG to be proportionally represented with a precision margin. A precision margin is a measure, usually in the form of a percentage that describes how close the values of a sample estimate are to the true population values. Volume is input for each SPRG every month beginning on the first day and ending on the tenth day after the end of the reporting period.

Note: For the Accounts Management Specialized Services Product Line, each individual site is responsible for inputting the end of the month volumes. The volumes will be calculated by multiplying the number of cases sampled times the skip interval used for the month. CQRS will input volumes for Accounts Paper Adjustments and AM Identity Theft Paper.

- (4) Volume is input for paper SPRGs every month beginning on the first day and ending on the tenth day after the end of the reporting period.
- All the telephone SPRGs in Accounts Management and many of them in Campus Collection and Campus Examination have daily volume transferred each week automatically from ETD. These figures can be updated manually if necessary. The telephone SPRGs that do not have automatic transfer of daily volume must have these volumes input manually which can be done throughout the month.
 - The Field Assistance SPRGs input volumes on a weekly basis.
 - For the Campus Collection and Campus Examination Paper SPRGs, PAS will input volumes daily using the count derived from the universe of cases available for the sample selection.

If you are responsible for the input of volume you should contact your Product Line Analyst for specific information.

- (5) Weighted Reports are automatically run each Saturday or Sunday for the preceding month but will not generate for a specific Site/SPRG combination until the volume has been input for that Site/SPRG prior to the reports running. Volume input between Monday and Friday will be reflected on the report that runs on Saturday or Sunday. The Product Line Small Business Self Employed (SBSE), Taxpayer Services (TS), Directorships and/or and Enterprise roll-ups will not be accurate until the volume is input for all Sites where the SPRG is worked. All reports are weighted at the SPRG and/or Product Line level. Accounts Phones – Spanish and Tax Law Phones – Spanish are weighted together as a product line as are Accounts Phones – International and Tax Law Phones – International.
- (6) NQRS reports are all based on pre-defined reporting periods for each SPRG. SPRGs use either review date, closing date or sampled date and calendar month or cycle month to define the month for reporting purposes. See Exhibit 21.10.1-11 for a chart of NQRS Reporting Periods. Exhibit 21.10.1-9 and Exhibit 21.10.1-10 for Cycle and Calendar Cut-off Dates. A cycle month begins on the last Sunday of the preceding month and ends on the last Saturday of the current month. For reports where a date range is input, the cases retrieved are either between two review dates or two closed dates depending on the SPRG. Where a report period is selected from a drop-down list, the cases retrieved are based on closed date or review date as well as calendar month or cycle month depending on the reporting period for the SPRG. If you are trying to match the information on one of the canned reports such as the Quality Attribute Accuracy Report or Quality Rate Report with an Ad hoc Report, it is important to understand the predefined reporting periods of the specific SPRG you are analyzing.
- (7) All the NQRS reports are available in HTML and Excel. Following are reports available in NQRS:
- *The Weighted Customer Accuracy Report* provides customer accuracy information weighted by volume for several product lines and/or SPRGs.

Some work types are weighted at the product line level while others are only weighted at the SPRG level or some other combination depending on the business rules in place. The report can be generated at the SBSE, TS, Directorship, enterprise, or site level. If you select a site or sites, you will see the information specific for the site(s) selected as well as the weighted information for the appropriate SBSE, TS and the enterprise. A weighted report can be generated, excluding Systemic Defects by selecting **Y** in the **Excluding Systemic Error** field.

- *The Weighted Timeliness Report* provides timeliness information weighted by volume for several product lines and/or SPRGs. Some work types are weighted at the product line level while others are only weighted at the SPRG level or some other combination depending on the business rules in place. The report can be generated at the SBSE, TS, directorship, enterprise, or site level. If you select a site or sites, you will see the information specific for the site(s) selected as well as the weighted information for the appropriate SBSE, TS and the enterprise.
- *The Weighted Professionalism Report* provides professionalism information weighted by volume for several product lines and/or SPRGs. Some work types are weighted at the product line level while others are only weighted at the SPRG level or some other combination depending on the business rules in place. The report can be generated at the SBSE, TS, directorship, enterprise, or site level. If you select a site or sites, you will see the information specific for the site(s) selected as well as the weighted information for the appropriate SBSE, TS and the enterprise.
- *The Days to Close Weighted Report* provides weighted information on the average number of days that a case was in the inventory of a specific Operation/Territory before it was closed or the average number of days it was in the IRS inventory before it was closed. The Days in Department is calculated as Operation/Territory Received Date to Closing Date. The Days in inventory is calculated as IRS Received Date to Closing Date. This report is only available for specific paper SPRGs.
- *The View/List DCI Report* is the report generated to view the coding of a single DCI. The report shows the bucket scores on a case as well as the Attribute and Header field coding breakdown and the remarks input. This report is reviewed daily for each review at the site level.
- *The Quality Attribute Accuracy Report* displays information by attribute for a specific product line or SPRG at a specific site, or for a SBSE, TS or Enterprise. The report displays each attribute including the number of opportunities, the number of times it was coded as correct, the number of times it was coded as incorrect and the accuracy percentage for the attribute. The output can be displayed in Accuracy Measurement or DCI Tab (Opening, Research, etc.) order. The report parameter screen includes filters for Review Type (National or Local), Site, Product line or SPRG, Group Code, OFP, AIMS Status, and Application Number. The reports available are shown in a drop-down list that includes months as well as weeks. If a month is selected, a Planning Period and Fiscal Year to date roll up will also be included.

- *The Quality Rate Report* displays the quality rate for all five quality buckets for the timeframe specified in the query. The report will display data for the site(s) selected, the appropriate BOD(s) and the Enterprise. The report displays the product line/SPRG selected, sample size, opportunities, number correct, number incorrect and the accuracy percentage for each quality bucket. The output displays the total for the sites selected individually and, as well as the Enterprise total for the Product Line or SPRG selected. The individual site data is also shown broken out by group code. The Enterprise or SBSE, TS data can be shown by group code if selected as a roll up.
- *The Accuracy by Header Field Report* is designed to display the quality rate for all five quality buckets for the period selected with the ability to display the information by specific header fields. A total is shown as well as a breakdown by the header field selected. For example, you can ask for an Enterprise report for Accounts Phones General and ask that the output be broken out by application number. You will see the bucket data for each application as well as a total for the period selected. The report can be run for a single site, several sites at once, or with a SBSE, TS or Enterprise roll up. The report periods are available by week ending or by month. If requested by month, a planning period and fiscal year roll up will also be provided.
- *The Days to Close Report (Unweighted)* displays the Average Days in Department or the Average Days in Inventory. Days in Department is calculated from the Operation/Territory Received Date to the Closing Date, and the Days in Inventory is calculated from the IRS Received Date to the Closing Date. A roll up by SBSE, TS or Enterprise can be selected, or one or more sites can be selected. The report is available by Product Line or SPRG for most paper Product Lines/SPRGs. The average days to close is displayed as a total and with a breakdown by group code.
- *The Time in Inventory Report* displays various ranges of dates, 1 to 14, 15 to 30, 31 to 44 and 45+ and then shows the number of cases closed in these ranges and the percentage of the total cases closed in the sample. The report shows data for the month selected and the planning period and fiscal year. The report is available by Days in Department or Days in Inventory. The Days in Department is calculated as Operation/Territory Received Date to Closing Date. The Days in Inventory is calculated as IRS Received Date to Closing Date. This report is used for paper product lines and can be run for one SPRG at a time.
- *Top Defects/Successes by Site* displays the Top 5/10 or All Defects/Successes for the parameters input. The user can request that the report be displayed by the greatest number of Defects/Successes, Total Opportunities or by Percentage. The user can request all measurement types together (default) or request the output for one specific measurement type (Timeliness, Professionalism, Customer, Regulatory, or Procedural Accuracy). The user can also request the output be broken down by a specific header field or no breakdown (default). The header field options are ACS Priority Code, AIMS Status, Application Number, Case Type, CP Number, Disp/Cert Code, Group Code, Local Use, MFT Code, National Use, OFP or Resolution Type.
- *The Customer Accuracy Driver Report* is designed to assist the user in determining the attributes that are driving Customer Accuracy errors. The report will display a list of the top attributes that are causing the Customer Accuracy errors. Each time the Customer Accuracy Attribute

is coded “N,” the user is prompted to select the attributes that were coded N, that the user determined to be the main cause of the Customer Accuracy error. There is no limit to the number of attributes that can be selected as Customer Accuracy Drivers. These attributes that make up the pool of Customer Accuracy Drivers are displayed on the Customer Accuracy Driver Report in descending order of frequency.

- The systemic Error Driver Report (available only for Compliance SPRGs) displays a list of attributes that were identified as systemic errors when the Systemic Error header field is indicated with a “Yes.” The user is prompted to select the attribute(s) that were coded N because of a systemic error. There is no limit to the number of attributes that can be selected as Systemic Error Drivers. These attributes that make up the pool of Systemic Error Drivers are displayed on the Systemic Error Driver report in descending order of frequency.
- *The DCI Deletes/Changes Report* displays the cases that were deleted or edited that meet the filter criteria input. The report displays the DCI number, Product Line, SPRG, Reviewer number, Changed/Deleted date, Changed/Deleted by, Change/Delete reason code, and Changed/Deleted Notes. There are several filters that can be used to limit the output including review type (Local or National) site, date range, delete/change reason code, delete/change date, delete/changed by, organization, reviewer, and SPRG.
- *The Transfer Report* displays the number of transfers from a specific phone application for the SPRG selected. It will also display the percent of the sample transferred for each application and the number and percent of the transfers that were appropriate or not. The report is for analyzing phone transfers.
- *The Volumes Report* displays the Volume Date, Volume entered, and the sample reviewed for that date of the specific SPRG/Site selected. The report can be generated using a predefined period or a date range. This report is for analyzing sample vs. volumes by date.

21.10.1.8.13
(09-13-2021)
EQRS/NQRS Ad Hoc Reports

- (1) Ad hoc reports can be generated in both NQRS and EQRS. Ad hoc reports provide the user a method to extract data for analysis purposes based on user defined queries. This gives the user much more flexibility in retrieving data than the “canned” reports either system can provide. NQRS and EQRS Ad-hoc reports are discussed here together. These reports differ only to the extent that some header and attribute fields present on one system might not be present on the other or the use for a specific field may differ.

21.10.1.8.13.1
(08-17-2023)
EQRS/NQRS Ad-Hoc List Cases Report

- (1) There are four types of ad hoc reports available in EQRS/NQRS.
- **List Reports** display a list of the reviews in the database that meet the criteria outlined in the filters selected. The information displayed on the report will depend on the items the user selects to be displayed. There is no limit on the number of fields displayed on a List report.
 - **Review Count Reports** display a count of the reviews in the database that meet the criteria outlined in the filters selected. The information displayed is limited to six fields and will be displayed in the order selected.

- **Bucket Count Reports** are the same as count reports except that they display the bucket scores for each of the fields selected.
 - **Reason Code Reports** are used to display the number of times and the percentage of time each reason code was selected for a specific attribute. Multiple attributes can be selected at a time. The attributes are selected from the attribute filter section.
- (2) The difference between the report types is in the output display. For all report types, the queries are the same. Each time you run a new report you must first define the filters and then define what you want displayed in your output. When you define the filters of your query you are asking the database to display a list or count of the reviews that meet the criteria you define. When you define your output, you are defining the items that will be displayed on the report. The order of the display is especially important on the count report and can change the whole meaning of the output.
 - (3) It is important to understand the distinction between defining filters and defining output. When you define filters, you are telling the database what data you want and consequently what data you do not want to see. By selecting a range of review dates for example, you are telling the system you only want to see reviews with review dates between the dates selected. This is true for all filters selected. If you select 715=N as a filter, you are telling the system you only want to see data on cases where 715=N. The more filters you use the less data your report will retrieve. If you use 715=N and 508=N, you are telling the system you only want to see data where both 715 and 508 equal N. If you wanted to see how attribute 715 was coded when attribute 508 was coded as N, you would use 508 = N as a filter and display 715.
 - (4) The display is only telling the system what you want to see from the database on the cases that meet the filter criteria you selected and in what order you want to see it. If you use 715=N as a filter there is no sense in displaying 715 because you know it will always = N on the cases displayed on the report. If you do not use 715 as a filter at all you would want to display 715 to see if it was Y, N, or I on the cases on the report. If you use the SPRG filter and only select one SPRG then you would not need to display the SPRG because you already know what it is. If you do not use the SPRG filter or multi-selected SPRGs, then you would want to display the SPRGs so you can see which one related to the DCI. An exception to this might be on a bucket count report. You may want to display the SPRG and then the Group Code for example. This would show you the bucket counts for the data requested for the SPRG and then show the bucket counts broken out by Group Code.
 - (5) You will look at the display items you select differently depending on which type of report you are building. Each review (DCI) in the database contains a lot of information. Some of that information may not be relevant to the output you are looking for. Although you can display all the information related to a review with an Ad hoc List Report, it is usually not practical or desirable to do so.
 - (6) Once you build a report that meets your needs it can be saved and run periodically whenever you need the data. Often, you will want to redefine one or more of the filters each time you run the report (i.e., Review Date Range, Organizational Segment, etc.).

Example: A Department Manager using EQRS may want to know how many reviews their Team Managers conducted during a specific period of time.

Once this report is built, the dates or the teams specified can be changed and the report can be run again. .

- (7) There are six basic steps in the Ad-hoc report building process.
- a. Determine what information you need.
 - b. Determine the report type you want: List, Review Counts or Bucket Counts.
 - c. Determine which filters you need to use to get the information you need.
 - d. Determine what you want to be displayed on the report and in what order.
 - e. Run the report and review the information.
 - f. Save the report as either private or public.
- (8) Ad hoc Reports are generated from the Reports Menu in NQRS or EQRS. The following list provides more detail to the report building process.
- a. Select the Ad hoc Reports menu by clicking on Ad hoc Reports.
 - b. Select the Type of Report you wish to generate, then, select Define Filters. Remember, you are asking the database to display a list or count of the reviews that meet the criteria you define.
 - c. You can filter the data with any field in the database making these reports true Ad hocs that allow you a great deal of flexibility in pulling information from the database. The filters may seem daunting at first, but you will learn that you only use 3 to 5 filters on most reports. There are four categories of filters, or fields, within the database. Depending on what type of entry, each field is categorized as one of the following:

Filter Type	Filter Explanation
Range Item	Fields where your filters are defined as a range. Most of these fields are date ranges such as Review Date and IRS Received Date. When you select one of these dates you will be asked to input a To: and From: date. By doing this you are specifying that you want to retrieve, as a List or Count, the reviews that fall within the date range specified.
Multiple/List Select Items	Items that must be selected from a predetermined list of values within the database. This leaves less room for error from a data entry standpoint and makes these fields reliable when pulling data based on the specified values.

Filter Type	Filter Explanation
Entry Items	Items that are input by the users when they are entering a DCI or defining filters for an ad hoc report. Only the number of characters and sometimes the type of characters limits these fields, which makes them a little less desirable to be used as filters from a data integrity standpoint.
Attributes	Include all the attributes in the database and are not limited to the attribute within the Smart DCI for a product line. When you select an attribute as a filter you must also select “Y,” “N,” or “N/A.” In other words, do you want a list or count of each time the attribute was coded Y, N, or N/A. You can also multi-select these values. For example, if you wanted to see cases where attribute 508 was coded you would select 508 as a filter and then select Y and N. This would filter out any cases where attribute 508 was not coded.

- d. After you have selected the type of report and defined your filters it is time to determine what items you want displayed on the report. Click “Items Displayed on Report.” To select an item to be displayed, double click on the item from the available items list. After you double click on the item it will move to the Items Selected list.
- e. To display attributes on the report you have several options. First, you can select attributes one at a time from the available attribute list. You can also select all the attributes by selecting [All Attribute Groups] from the attribute group list although this is not usually a desirable option because you will see many attributes that are never coded and therefore will always be inapplicable. You can also select the attributes to display by attribute group (Opening/TPI, Research/Referral, etc.). The last option is to display the “smart” or “total” attributes for a specific SPRG; and/or the **CA Drivers** (A715) can be selected for multiple SPRGs. The **smart** and **total** selection will automatically populate the output with all attributes that are in the DCI for a specific SPRG and can only be used if one SPRG is selected as a filter. You also have this option with header fields.
- f. Items selected to be displayed on the report will display in the order selected. If you want to change the order of the display, de-select and re-select items until you have them in the order you want them displayed. You can also alter the display order with the sequence numbers to the right of the display list.

Note: There is a limit of six items that can be displayed on a Count or Bucket Count Report. There is no limit to the number of fields that can be displayed on a List Report, but you may want to limit the number of fields displayed if you plan to print the report.

- (9) Once you have selected the Report Type, Defined the Filters and Defined the Items to be displayed on the Report, all you have left to do is to Name, Save, and Run the report. You can also go back later and retrieve or delete a previously saved report.
- a. The name you give the report should be as descriptive as possible so you will know what information is included in the report immediately. Once an ad hoc report is built that meets your needs, you want to run the report periodically, just changing one or more of the filter items such as the date range.
 - b. Ad hoc reports can be saved as “Private” or “Public.” Only the user who created the report can view a private report. Any user can view a public report if they have report access. In EQRS there are some limits to viewing Public reports due to permission issues.
 - c. To run an ad-hoc report, select Show Report from the Ad-Hoc Report Menu. While you are building the report, you can run it as many times as you like to ensure that it includes the information you need. The report is not saved until you select Save Report as discussed above. If you select Excel as the output format you may receive a dialog box asking if you want to open or save the file. You would select the option to open the report. When running reports in Excel it is important to close the report before you run it a second time. If you don’t then you can have problems with Excel because you may have two files open with the same name which can be problematic. If you are running a report several times while fine tuning it to give you the information you are after, you should just run the report in HTML until it is final to avoid this problem.
 - d. To retrieve a report, select *Retrieve a Stored Report* from the Ad hoc Report Menu. The Ad hoc Reports-Stored Reports Menu will be returned. You will see a list of the ad hoc reports you have created. To see public reports created by others select View Public Reports.
 - e. To delete a report, there is a button on the ad Hoc report screen where the user’s stored reports are displayed. To delete a stored report, click on the report name and then click on the [Delete] button. Another method is to click once on the report from the Ad hoc Reports from the Stored Reports menu and then hold down the CTRL key and select Up Arrow on your keyboard. You can only delete reports that you have created.

21.10.1.8.14
(12-14-2020)
EQRS/NQRS Help Page

- (1) The EQRS/NQRS Help Page provides information for EQRS/NQRS users and can be accessed from the EQRS/NQRS database. The EQRS/NQRS database address is: <https://eqrs.enterprise.irs.gov:8543/eqrs/common/eqrsSplash.jsp>.

21.10.1.8.14.1
(08-17-2023)
Contents of EQRS/NQRS Help Page

- (1) The Help Page includes four links to choose from:
- Master Attribute Job Aid (MAJA)
 - EQ Web Site
 - SERP Web Site
 - IRM 21.10.1, **Embedded Quality (EQ) Program for Accounts Management, Campus Collection, Campus Examination, Field**

Assistance, Tax Exempt/Government Entities, Return Integrity and Compliance Services (RICS), and Electronic Products and Services Support

Note: The On-Line Matrix is now located on the Top Menu within the database.

- (2) *Master Attribute Job Aid (MAJA)*: The MAJA is an electronic Job Aid that contains information specific to the SPRG selected from the MAJA Home Page. Once you select an SPRG the MAJA will display the Header Items and Attributes that are in the Smart and Total DCIs for the SPRG. For each field it also displays the Operational definition and the Job Aid definition that is found on the Job Aids for each SPRG. The attribute mapping is displayed as Smart, Total, Discretionary, or Required. The bucket mapping is also displayed and for those attributes with reason codes there is a link that will list the reason codes mapped to the selected SPRG and attribute. If you access the MAJA from the Help screen on EQRS you will also have a link that shows the CJE mapping for each job series on EQRS.
 - a. If there are coding examples listed for an attribute for the SPRG selected there will be a link below the attribute that can be used to view the examples.
 - b. The Blank DCI for each SPRG is located on the upper right of the screen on the MAJA once an SPRG is selected. If you access the MAJA from EQRS you will select the appropriate Job Series prior to displaying the blank DCI and the CJE mapping will be reflected on the blank DCI. You can also indicate if you want to see only the Smart DCI attributes or if you want to display the Total DCI. On the NQRS side there is no need or option to select the Job Series prior to displaying the Smart or Total Blank DCI.
 - c. There is a *Print Job Aid* button available on the MAJA that will display a job aid that can be printed.
 - d. You can also see coding examples on the MAJA for the SPRG being reviewed by selecting the *Print Example* button.
 - e. The MAJA for EQRS and NQRS can also be accessed from the EQ SharePoint site. The URL for the EQ SharePoint site is: <https://irsgov.sharepoint.com/sites/eqrsc-support>.
- (3) The Embedded Quality SharePoint site is the main communication tool for the EQ program. It is located at <https://irsgov.sharepoint.com/sites/eqrsc-support>. Managers and reviewers should be familiar with how to navigate the EQ SharePoint site and they should check it frequently.

21.10.1.9
(08-17-2023)

Quality Review Rebuttal Process

- (1) This subsection applies only to sample cases that are included in the computation of measures (Servicewide Measures, Balanced Measurement System, and Diagnostic Indicators) using NQRS. Sites should establish local procedures for rebuttals of local reviews.
- (2) When the review of a sample contact is complete and input to NQRS, some functional areas responsible for closing the case should receive a copy of the DCI.
 - a. DCI records for sample contacts reviewed at CQRS are available for review immediately after the DCI has been input to NQRS; however, CQRS/PAS may identify changes to be made up to **two business days**

after the review. QAMs and/or site managers should regularly review NQRS for new DCI records added, edited or deleted by CQRS analysts.

- b. DCI records for sample contacts reviewed by PAS are available for review after the completed DCI has been input to NQRS. PAS may E-mail the DCI to alert the functional area.
- (3) When errors or deficiencies are identified during quality reviews, in Accounts Management the QAM will inform the employee's manager, who in turn will discuss the review results with the employee.
- (4) See IRM 21.10.1.2.6.5, **Quality Assurance Manager (QAM)**, regarding the responsibilities of the QAM when follow-up corrective action is required for defect cases.
- (5) If the functional area does not agree with defect(s) identified by CQRS or PAS, the site should follow the rebuttal process outlined below.
- (6) Rebuttals must be submitted on Form 14448, Quality Review Rebuttal. **Follow the instructions on the CQRS web site to complete the form.** In Campus Examination, PAS rebuttals must be submitted in most SPRGs using the Campus Quality Review SharePoint Site (CQRSS) on cases/calls reviewed. See IRM 21.10.1.9.4, *PAS Review Defect Rebuttal Procedures – Campus Examination*.

Note: Rebuttals for ACS Phone reviews are sent to CQ&TS and not sent to CQRS.

Caution: It is imperative that rebuttals DO NOT INCLUDE any information that could be used to identify the taxpayer or representative or any IRS employee in any part of the Dispute sections of the Form 14448, or on CQRSS, Quality Review Rebuttal. The following is a list of examples (not all inclusive);

- any portion of the name; first, last, business, children's, POA etc.
- any phone number; home, work, cell, etc.
- any Date of Birth; primary TP, secondary TP, child, etc.
- any TIN (or part of TIN); Primary, Secondary, Child, etc., or
- any part of the taxpayer's address, including corrections to the spelling

21.10.1.9.1
(09-05-2024)
**CQRS Defect Rebuttal
Procedures**

- (1) Clarifications and discrepancies to all attribute coding on DCIs input to NQRS by CQRS as a national review and potential changes to the Header Field "Systemic Error"- must be submitted using the rebuttal process.
- (2) CQRS requires two **business days** for consistency review **after** the date the DCI is input. Rebuttals **may not** be submitted prior to the end of the two-day period.
- (3) Rebuttals must be submitted on Form 14448, Quality Review Rebuttal. The site is required to submit a copy of the DCI with the disputed attributes along with the Form 14448.

- (4) Rebuttals of CQRS defects must be received by CQRS no later than **ten business days** after the consistency review period ends.
- (5) Before submitting a rebuttal, the site should:
- Review NQRS to determine if the DCI had been edited or deleted during the review period, before submitting the DCI with the Form 14448
 - Thoroughly review the coding on the DCI to ensure all questionable coding is included within the original rebuttal
 - Review the call via CR to ensure the facts presented in the rebuttal are correct

- (6) The following information **must** be included with the rebuttal:

- DCI Number
- Site Information
- CR identification number, if applicable
- The reason for disagreement with the defect(s) by attribute

The narrative should acknowledge what defect attribute is being disputed and specifically explain and support your position on why the coding should be changed. If an IRM is cited in Remarks, explain why it does not apply and provide the IRM reference that supports your position. The site must also E-mail any back-up information they want CQRS to consider.

- (7) The Call site Quality staff will send the rebuttal to CQRS via E-mail. See the CQRS Website (<https://irs.gov.sharepoint.com/sites/cqrscentralizedqualityreviewssystem/SitePages/CQRS-Web.aspx>) for the CQRS Rebuttal Contact and appropriate E-Mail address.

Note: Employees and Managers may **not** submit rebuttals to CQRS. All rebuttals should be submitted from a central control point at the call site, (i.e., the call site quality staff), and approved by the manager of that staff. All rebuttals must be written in a professional and courteous tone.

- (8) The CQRS rebuttal coordinators, senior analyst, and/or Supervisory Tax Assistant will consider the rebuttal and any back-up research provided. They may consult with the Headquarters Product Line Analyst at any time during the rebuttal process.

Note: An incorrect IRM reference or “finger error” not associated with a coding reversal issue should be treated as a clarification. An e-mail can be forwarded to the manager and SA for correction to the remarks.

- (9) First level rebuttal process:

If	Then
CQRS agrees with the rebuttal	CQRS will edit the NQRS DCI to remove the defect and will inform the site. When editing the DCI, CQRS will select the reason code "Rebuttal" for the change. CQRS will complete the first level response on the rebuttal form and return it to the call site.
CQRS does not agree with the rebuttal	CQRS will complete the first level response on the rebuttal form by including their determination and any supporting IRM citations and return it to the call site.
The call site now agrees with the original coding	Keep the original DCI input.
The site still disagrees with the original coding	The call site completes the second level of the rebuttal form and forwards it with level one and level two information to the Chief, CQRS.

(10) Second level rebuttal process:

Note: If the site does not agree with the assessment of CQRS personnel, the site should complete the second level of the rebuttal form and forward the case and supporting documentation via email to the Chief, Centralized Quality Review and to all CQRS second level rebuttal contacts; within **ten business days**

If	Then
The Chief, CQRS (or designee) disagrees with the second level rebuttal	The Chief, CQRS (or designee) will complete the rebuttal form by entering the second level decision and return it to the call site.
The Chief, CQRS (or designee) agrees with the second level rebuttal	The Chief, CQRS (or designee) will forward the rebuttal to the reviewer for edit. The reviewer will select reason code "Rebuttal" for the changes to the DCI. CQRS will return the completed rebuttal to the call site.
The call site now agrees with the coding	The call site shares the review with the Operation.

If	Then
The call site still disagrees with any of the coding	The call site completes the third level of the rebuttal form, explaining why they still disagree and providing supporting IRM references or documentation. The call site forwards the rebuttal form with all three levels completed to the BOD Quality Analysts.

- (11) Third level rebuttal process:

If	Then
The BOD Analyst agrees with CQRS	The BOD informs the call site and the rebuttal process ends.

- (12) CQRS personnel and the Chief, Centralized Quality Review, will respond to rebuttals in writing within **ten business days** from receipt of the rebuttal. CQRS will provide the site and BOD Quality/Headquarters Analyst with information about rebuttal cases that have been elevated to the Chief, Centralized Quality Review level.
- (13) If the site does not agree with the assessment of the Chief, Centralized Quality Review, the site should forward the case and supporting documentation to the BOD Quality Analyst within **five business days**.
- (14) The BOD Quality Analyst will review all documentation and if they disagree with the site, they will respond to the site. The referral must contain the DCI number of the disputed case and supporting E-mails and documentation from the site and CQRS. The site must provide any research material or IRM reference(s) used when reviewing the assessment.
- (15) A record copy or original copy of the rebuttal must be maintained for the current year and prior fiscal year. After that time, the records can be destroyed. The supporting documentation that must be retained with the rebuttal includes the:
- Original rebuttal
 - Edited DCI
 - Reason why the defect(s) should be removed
 - Reason why the defect(s) was sustained

If the supporting documentation includes a Contact Recorded call, the CR must be retained in the system for 60 days per the CR retention schedule.

21.10.1.9.2
(09-05-2024)
**CQRS Defect Rebuttal
Procedures - Accounts
Management**

- (1) If the site/area does not agree with the assessment or coding of a DCI input by CQRS, the site is required to follow the rebuttal process. The rebuttal procedures do not apply to any edit or clarification requests on DCIs that are baselined because they are not part of the weighted national sample. Clarification/rebuttal requests on baselined DCIs can be submitted through e-mail to the CQRS rebuttal coordinator and do not require Form 14448. See

the CQRS Website for CQRS Rebuttal Contacts, <https://irs.gov.sharepoint.com/sites/cqrscentralizedqualityreviewsystem/SitePages/CQRS-Web.aspx>, for the e-mail address.

Reminder: A rebuttal disputes the assessment and coding on the DCI. However, a discrepancy in the header fields and/or remarks section of the DCI, e.g., employee name, CII number, Application Number, is not considered a rebuttal.

Exception: Header changes to item **Systemic Error** must be submitted through the formal rebuttal process.

- (2) Discrepancies in the header field and/or remarks section of the DCI are considered clarification requests and can be corrected by sending an e-mail request to the CQRS Rebuttal Contact link. Form 14448 is not required for consideration of a clarification request. See the CQRS Website for CQRS Rebuttal Contacts <https://irs.gov.sharepoint.com/sites/cqrscentralizedqualityreviewsystem/SitePages/CQRS-Web.aspx>.
- (3) CQRS requires two **business days** for consistency review **after** the date the DCI is input as completed. Rebuttals **may not** be submitted prior to the end of the two-day period. Rebuttals, edits and clarification requests on all reviews may not be submitted prior to the end of the two-day period.

Note: CQRS will thoroughly review the coding on the DCI to ensure **all** information is included within the original DCI. Additional attributes cannot be added after the two-day period. A rebuttal is required if the site determines CQRS did not assess all applicable defects or code all required attributes.

- (4) Rebuttals must be submitted using the fillable version of Form 14448, Quality Review Rebuttal. The site should ensure that all applicable fields on the form are correct and complete. **Follow the instructions on the CQRS web site to complete the form.** The site is required to submit an un-edited copy of the DCI in PDF format with the disputed attributes along with the Form 14448. The DCI should be copied after the two-day consistency period.
- (5) Rebuttals of CQRS defects must be received by CQRS no later than **ten business days** after the consistency review period ends. Rebuttals of CQRS defects, edits or clarification requests on "baselined" reviews must be received by CQRS no later than ten business days after the end of the consistency review period.

Note: If the review cannot be examined by the site within the above timeframe due to a system problem, the timeframe may be extended if CQRS is notified of the issue within the ten business days.

- (6) Before submitting a rebuttal, the site should:
 - Review NQRS to determine if the DCI had been edited or deleted during the review period, before submitting the DCI with the Form 14448.

- Thoroughly review the coding on the DCI to ensure all questionable coding is included within the original rebuttal. Additional attributes cannot be disputed after the first level rebuttal has been submitted to CQRS.
- Review the call via Ultra or the case via CII to ensure the facts presented in the rebuttal are correct.
- Avoid submitting frivolous rebuttals by focusing on the attributes with defects and providing IRM sources to support your position. A frivolous rebuttal is any argument that states the defect is not the fault of the employee because NQRS is a non-evaluative program review.

Example: For Accounts Paper Adjustment, a review of the finished product from IRS Received Date to Closing Date, a frivolous rebuttal includes one that takes the position that an error or deficiency is not the fault of the closing employee.

- Attach related Screen Displays (e.g., IDRS, AMS, and CII) to your e-mail to substantiate request.
- Only attributes disputed on the first level, can be disputed on subsequent levels.
- For telephone systemic problems see IRM 1.4.16.3.5.1, *Bad Line Calls*.

(7) The following information **must** be included with the rebuttal:

- DCI Number
- Site Information
- CR identification number, if applicable
- The reason for disagreement with the defect(s) by attribute

The narrative should acknowledge what assessment is being disputed and specifically explain and support your position on why the assessment was inaccurate. Other DCIs will not be considered as substantiation for removal of an assessment being disputed during the rebuttal process. If an IRM is cited in Remarks, explain why it does not apply and provide the IRM reference that supports your position. The site must also E-mail any back-up information they want CQRS to consider.

Note: Incomplete/corrected rebuttals must be re-submitted within the ten-day rebuttal period.

(8) The Call site Quality staff will send the rebuttal to CQRS via e-mail. See the CQRS Website (<https://irs.gov.sharepoint.com/sites/cqrscentralizedqualityreviewsystem/SitePages/CQRS-Web.aspx>) for the CQRS Rebuttal Contact and appropriate e-mail address.

Note: Employees and Managers may **not** submit rebuttals or clarifications to CQRS. All rebuttals/clarifications should be submitted from a central control point at the call site/campus, (i.e., the call site/campus quality staff), and approved by the manager of that staff. Individuals authorized to submit rebuttals must be added to the **Authorized Rebuttal Contact List** on the CQRS website by contacting the CQRS website content owner. CQRS will reject any rebuttals from anyone not on the **Authorized Rebuttal Contact List**. Form 14448, Quality Review Rebuttal, where it shows “submitted by” should have the name of the person on the Authorized Rebuttal Contact List. All rebuttals must be written in a professional and courteous tone, do not personalize. The narrative must be objective and factual, personal editorials must be avoided. The narrative must not contain accusatory remarks (e.g.,

The reviewer was unreasonable). Unprofessional and/or discourteous rebuttals will be returned to submitting analyst's manager of record.

- (9) The CQRS rebuttal coordinators, senior analyst, and/or section chief will consider the rebuttal and any back-up research provided. They may consult with the PICA SPRG Analyst (formerly the Headquarters Product Line Analyst) at any time during the rebuttal process.
- (10) First level rebuttal process:

If	Then
CQRS agrees with the rebuttal	CQRS will edit the NQRS DCI to remove the defect and will inform the site. When editing the DCI, CQRS must select from the drop-down list when prompted and select the reason code "Rebuttal" for the change. CQRS will complete the first level response on the rebuttal form and return it to the call site/campus.
CQRS does not agree with the rebuttal	CQRS will complete the first level response on the rebuttal form by including their determination and any supporting IRM citations and return it to the call site/campus. Additional attributes cannot be added to first and/or second level CQRS responses; however, CQRS can change the coding of an attribute during the rebuttal process if it was due to incorrect selection (e.g., the reviewer intended to code 505=N, but selected 506=N by accident). In this case, the narrative and IRM cited on the DCI must support the changed attribute.
The site disagrees with the CQRS First level response	The call site/campus completes the second level of the rebuttal form and forwards it with level one and level two information to the Chief, CQRS.

- (11) Second level rebuttal process:

Note: If the site does not agree with the assessment of CQRS personnel, the site should complete the second level of the rebuttal form and forward the case

and supporting documentation via email to the Chief, Centralized Quality Review and to all CQRS second level rebuttal contacts; and a courtesy copy to the PICA SPRG Quality Analyst, within **ten business days**. The second level rebuttal must address the justification provided by CQRS personnel in their first level response. Only in rare circumstances will the second level rebuttal make an identical argument to the first level rebuttal.

If	Then
The Chief, CQRS (or designee) disagrees with the second level rebuttal	The Chief, CQRS (or designee) will complete the rebuttal form by entering the second level decision and return it to the call site/campus. If the call site/campus still disagrees, they will complete the third level of the rebuttal form, explaining why they still disagree and provide supporting IRM references or documentation. The call site/campus forwards the rebuttal form with all three levels completed to the PICA SPRG Quality Analyst.
The Chief, CQRS (or designee) agrees with the second level rebuttal	CQRS will edit the DCI and select reason code Rebuttal when prompted.

(12) Third level rebuttal process:

If	Then
The PICA SPRG Quality Analyst receives/reviews third level and agrees with the call site/campus.	The PICA SPRG Quality Analyst completes level 3 of the rebuttal form, including the third level decision and supporting IRM reference(s). The PICA SPRG Quality Analyst edits the DCI as appropriate, using reason code "Rebuttal" when prompted. If the rebuttal requires clarification from an IRM author, the PICA SPRG Quality Analyst will submit a SERP Feedback to have the IRM section in question clarified. The PICA SPRG Quality Analyst sends a copy of the completed rebuttal form and SERP Feedback number (if applicable) to the call site/campus and CQRS. PICA will edit the DCI as appropriate, using reason code "Rebuttal" when prompted.

If	Then
The PICA SPRG Quality Analyst receives/reviews third level and disagrees with the call site/campus.	The PICA SPRG Quality Analyst completes level 3 of the rebuttal form, including the third level decision and supporting IRM reference(s). The PICA SPRG Quality Analyst sends a copy of the completed rebuttal form to the call site/campus and CQRS.

- (13) CQRS personnel and the Chief, Centralized Quality Review, will respond to rebuttals in writing within **ten business days** from receipt of the rebuttal. CQRS will provide the site and PICA SPRG Quality Analyst with information about rebuttal cases that have been elevated to the Chief, Centralized Quality Review level.
- (14) If the site does not agree with the assessment of the Chief, Centralized Quality Review, the site should forward the case and supporting documentation to the PICA SPRG Quality Analyst within **five business days**.

Note: In the event the rebuttal process will go beyond the Ultra recordings forty-five-day system retention, follow procedures in IRM 1.4.21.2.1.10, *Selective Retention*, to extend the retention period to 60 days.

- (15) The PICA SPRG Quality Analyst will review all documentation and if they disagree with the site, they will respond to the site. If they concur with the site, they will forward the case and supporting documentation to CQRS after inputting a SERP Feedback to request an edit to the IRM section in question (if the issue requires IRM clarification). The referral must contain the DCI number of the disputed case and supporting E-mails and documentation from the site and CQRS. The site must provide any research material or IRM reference(s) used when reviewing the assessment.
- (16) The PICA SPRG Quality Analyst will determine whether the defect was appropriately identified. The PICA SPRG Quality Analyst will consider the site and CQRS statements. The PICA SPRG Quality Analyst makes the **final determination** of whether a defect has been appropriately identified. If a response is not possible within five business days, the PICA SPRG Quality Analyst will advise the site, in writing, of the approximate date that the rebuttal will be resolved.
- (17) A record copy or original copy of the rebuttal must be maintained for the current year and prior fiscal year. After that time, the records can be destroyed. The supporting documentation that must be retained with the rebuttal includes:
- Original rebuttal
 - Edited DCI
 - Reason why the defect(s) should be removed
 - Reason why the defect(s) was sustained

If the supporting documentation includes a Contact Recorded call, the CR must be retained in the system for 60 days per the CR retention schedule.

21.10.1.9.3
(05-02-2024)

**PAS and Site Review
Defect Rebuttal
Procedures - Accounts
Management**

- (1) Use the rebuttal process to clarify discrepancies to attribute coding on DCIs that are input as a national review into NQRS by Local PAS (Program Analysis System) reviewers at the Accounts Management Campus Sites. Potential changes to the Header Field "Systemic Error" must also be submitted using the rebuttal process. Do not use the rebuttal process for other issues such as discrepancies in the header field and/or remarks section of the DCI. The rebuttal procedures do not apply to any edit or clarification requests on DCIs that are baselined because they are not part of the weighted national sample. These issues can be elevated via e-mail to the PAS staff (PAS reviewers, Embedded Quality Program Manager and Process Improvement Specialist) for correction and do not require Form 14448.

Note: Only national reviews are required to use the rebuttal process utilizing Form 14448. Sites will follow established local procedures for rebuttal of local reviews.

- (2) DCI Rebuttals must be received by Local PAS, Embedded Quality Program Manager and Process Improvement Specialist via E-mail no later than ten business days from the review date. Rebuttals must be submitted on Form 14448, Quality Review Rebuttal, with the disputed attributes along with an unedited copy of the DCI in PDF format.
- (3) Before submitting a rebuttal, the site should:
 - Review NQRS to determine if the DCI had been edited or deleted.
 - Thoroughly review the coding on the DCI to ensure all questionable coding is included within the original rebuttal. Additional attributes cannot be disputed after the first level rebuttal has been submitted to Local PAS, Embedded Quality Program Manager and Process Improvement Specialist. Only attributes disputed on the first level, can be disputed on subsequent levels.
 - Review the case via related systems, e.g., EFS/TDC, AMS to ensure the facts presented in the rebuttal are correct.
 - Avoid submitting frivolous rebuttals by focusing on the attributes with defects and providing IRM sources to support your position. A frivolous rebuttal includes, but is not limited to, any argument that states the defect is not the fault of the employee because NQRS is a non-evaluative program review.

Example: The employee was in OJI, is a new hire, is not certified, or was reviewed by a manager or CER.

 - Attach related Screen Displays e.g., Control D, IDRS, IAT, EFS TDC, that you would like PAS to consider.
- (4) The rebuttal form must have all fields completed on the form. The narrative explanation for dispute should explain the reason for disagreement addressing each attribute separately and relevant IRM references to support the dispute. If an IRM was cited in the remarks, explain why it does not apply. Also provide any back-up information (i.e., IRM citation or IDRS prints) that needs to be considered with the rebuttal. The Embedded Quality Program Manager and/or the Process Improvement Specialist will review the information provided in the

rebuttal form and inform the functional area (site) in writing of the rebuttal response. This is considered a first level rebuttal.

Note: An incorrect IRM reference on the DCI is not the sole basis for a rebuttal.

- (5) Embedded Quality Program Manager and/or Process Improvement Specialist will thoroughly review the coding on the DCI to ensure **all** information is included within the original DCI. Additional attributes cannot be added after the DCI is complete. A rebuttal is required if the site determines PAS did not assess all applicable defects or code all required attributes.
- (6) Responsibilities of PAS for 1st level rebuttal:

If	Then
PAS agrees with the rebuttal	Within five business days PAS will edit the NQRS DCI to remove the defect(s) and will inform the site. When editing the DCI, PAS must select "rebuttal" from the drop-down list and may include comments in the edit notes field when prompted to select the reason for the change.
PAS does not agree with the rebuttal	Within five business days PAS will inform the site and provide a reason for the decision and any supporting IRM citations and return it to the call site/campus. Additional attributes cannot be added to first and/or second level PAS responses; however, PAS can change the coding of an attribute during the rebuttal process if it was due to incorrect selection (e.g., the reviewer intended to code 505=N, but selected 506=N by accident). In this case, the narrative and IRM cited on the DCI must support the changed attribute.
The Site now agrees with the original coding	Do not edit the original DCI.
The Site still disagrees with the original coding	The PAS Manager will initiate a second level rebuttal process as outlined below.

- (7) For second level rebuttal, the functional area (site) will use Form **14448 and continue from first level with all fields on the form completed**. The narrative explanation for dispute should explain the reason for disagreement addressing each attribute separately and relevant IRM references to support the dispute explaining the reason(s) the site disagrees with the first level decision. Provide any research material (i.e., IRM citation or IDRS/system prints) that was used when originally reviewing the case including the IRM references related to the defect. The functional area (site) must submit the

second level rebuttal to Embedded Quality Program Manager and Process Improvement Specialist within five business days of the first level response. Local PAS will review the rebuttal and send the second level rebuttal to PICA SPRG analyst within five business days. Second level will be shared with PICA analyst even if Local PAS now agrees with the second level for PICA records. Local PAS should provide any additional comments on 2nd level submitted by the functional area (site) for PICA's consideration.

(8) Second level rebuttal process:

If	Then
The PICA SPRG Quality Analyst disagrees with the second level rebuttal	The PICA SPRG Quality Analyst will complete the rebuttal form by entering the second level decision and return it to the call site/campus.
PICA SPRG Quality Analyst. agrees with the second level rebuttal	SPRG Quality Analyst will edit the DCI and select reason code Rebuttal when prompted.

- PICA will consider the information provided and will respond to PAS within five business days. If a response is not possible within the timeframe, the PICA analyst will advise Local PAS (Embedded Quality Program Manager and Process Improvement Specialist) in writing, of the approximate date that the rebuttal will be resolved. PICA will consider both the PAS and the functional area (site) statements when working the 2nd level rebuttal.
- PICA makes the **final** determination of whether the defect will be sustained and will provide the response to the originating site, (Embedded Quality Program Manager and Process Improvement Specialist), including all research material used.

(9) The Embedded Quality Program Manager is responsible for maintaining all rebuttals, for a minimum of the current and prior fiscal years. After that time, the records can be destroyed. The supporting documentation that must be retained with the rebuttal includes the:

- Original rebuttal
- Original DCI
- Edited DCI
- Pertinent information including copies of forms, system prints, and case documentation that are not retained systemically
- Reason why the defect(s) were removed or sustained

21.10.1.9.4
(09-05-2024)

**PAS Review Defect
Rebuttal Procedures -
Campus Examination**

- (1) Use the rebuttal process to clarify discrepancies to attribute coding on DCIs that are input as a national review into NQRS by PAS. Potential changes to the Header Field "Systemic Error" must also be submitted using the rebuttal process. Only one rebuttal (first and second level) should be submitted per DCI. Do not use the rebuttal process for header field corrections.

Note: Only national reviews are required to use the rebuttal process. Sites should establish local procedures for rebuttal of local reviews. Contact the Product Line Analyst (PLA) for assistance, as necessary.

- (2) Rebuttals must be completed and submitted electronically using Campus Quality Review SharePoint Site (CQRSS) on all calls/cases reviewed by PAS and entered on CQRSS. The rebuttal must be received by the PAS function via CQRSS no later than 10 business days from the date the DCI was made available to the Campus function and will be rejected back to the function when received late unless there are extenuating circumstances (i.e., CQRSS issues) causing it to be submitted late. The electronic rebuttal form on CQRSS must preserve the original DCI number and Contact Recording (CR) identification number. The Campus will be responsible for completing the reason for disagreement with the defect(s) by attribute. The narrative should acknowledge what was coded and specifically explain the position on each defect that should be reversed. If an IRM was cited in Remarks, explain why it does not apply. Also provide any back-up information (i.e., IRM citation) that needs to be considered with the rebuttal. Additional back-up documentation (i.e., IDRS prints) may be added as attachments to the electronic form. All rebuttals must be written in a professional and courteous tone. The PAS Analyst will review the information provided in the rebuttal and prepare a response. PAS should include additional documentation when needed to support their position to sustain or remove the defects such as IDRS/AMS History prints. The rebuttal response will be made available to the Campus by the PAS Manager. If the rebuttal is incomplete or written unprofessionally, the PAS Manager should reject the rebuttal back to the function and allow the rebuttal to be corrected, if appropriate, and resubmitted within the rebuttal period. If the rebuttal period is within two business days of expiring or expires prior to rejection, allow the function two additional business days to correct and resubmit the rebuttal. This is considered a first level rebuttal.

Note: An incorrect IRM reference on the DCI cannot be the sole basis for a rebuttal. The existing electronic CQRSS Review and Rebuttal form will be utilized for both first and second level rebuttals.

Note: Any SPRG not on CQRSS should use Form 14448 to submit rebuttals.

Note: The Attributes Disputed, Rebuttal Date, and Rebuttal Comments fields must be completed in CQRSS to process the rebuttal. The SERP or IRM Reference, Conflicting Reference, Systemic Defect, and SERP Feedback Researched CQRSS rebuttal fields need to be completed as appropriate.

If	Then
PAS agrees with the rebuttal	Within five business days PAS will edit the NQRS DCI to remove the defect(s) and upload the edited DCI to CQRSS. When editing the DCI, PAS must select "rebuttal" from the drop-down list and may include comments in the edit notes field when prompted to select the reason for the change.

If	Then
PAS does not agree with the rebuttal	Within five business days PAS will respond to the Campus and provide a reason for the decision.
The Site now agrees with the original coding	Do not edit the original DCI.
The Site still disagrees with the original coding	The Campus will initiate a second level rebuttal process as outlined below.

- (3) A second level rebuttal must only include attributes disputed on the first level rebuttal and specifically explain the reason(s) the site disagrees with the first level decision for each defect. Provide any research material (i.e., IRM citation or IDRS/system prints) that was used when originally reviewing the case including the IRM references related to the defect. The second level rebuttal must be submitted within five business days of the first level response. If the first level rebuttal was not addressed due to it being late, it will not be considered at second level.
- (4) The PLAs will consider the information provided and will respond to the Campus within five business days. If a response is not possible within the timeframe, the PLA will advise the POC/CQRSS Coordinator in writing of the approximate date that the rebuttal will be resolved. The PLA will consider both the PAS and the functional area statements and will discuss the issues with Headquarters SBSE/TS analysts as needed. Occasionally the PLA may move the defect from the incorrect attribute to charge the defect under the correct attribute or update header fields as needed.
- (5) The PLA makes the **final** determination of whether the defect will be sustained and will complete the second level response.
- (6) All first and second level rebuttals will be archived on CQRSS for 15 months. After that time records will be deleted from the archives. The electronic form on CQRSS will retain the attached documentation that includes the:
 - Original DCI
 - Edited DCI
 - Pertinent information and attachments which may include copies of forms, system prints, and case documentation.
 - Reason why the defect(s) were removed or sustained

Note: Contact Recorded calls will be kept for 18 months per the CR retention schedule.

21.10.1.9.5
(09-05-2024)

**PAS Review Defect
Rebuttal Procedures –
RIVO**

- (1) When a quality review is rebutted (disputed/disagreed), procedures are in place to reverse or sustain the defect charged.
- (2) Rebuttals citing “local procedures” which are not published in an IRM, Policy Statement, or items that have not been approved (via signature) by the Director, and previously shared with Quality, will not be considered.

- (3) Rebuttals can only be submitted by a Team Manager or Department Manager. Rebuttals submitted by a lead or Tax Examiner will be returned without consideration.
- (4) Rebuttals shall be submitted on a PAS Turnaround document, which is provided with the original DCI.

Note: The PAS Turnaround document must not be digitally signed, as this locks the document. Please type your name and date.

- (5) Before submitting a rebuttal, the Manager or Department Manager should:
 - Thoroughly review the coding on the DCI to ensure all questionable coding is included within the original rebuttal. Additional attributes cannot be disputed after the first level rebuttal has been submitted to Quality. Only attributes disputed on the first level, can be disputed on subsequent levels.
 - Review the case via related systems, e.g., IDRS, EFDS, AMS, etc., to ensure the facts presented in the rebuttal are correct.
 - Avoid submitting frivolous rebuttals by focusing on the attributes with defects and providing IRM sources to support your position. A frivolous rebuttal includes, but is not limited to, any argument that states the defect is not the fault of the employee because NQRS is a non-evaluative program review.
 - Attach related screen shots e.g., IDRS, IAT, EFDS, AMS, etc., that you would like Quality to consider.
- (6) The PAS Turnaround document must have all fields completed on the form. Ensure you are completing the appropriate area for the first or second level rebuttal. The narrative explanation for dispute should explain the reason for disagreement addressing each attribute separately and relevant IRM references to support the dispute. If an IRM was cited in the DCI remarks, explain why it does not apply. Also provide any back-up information (i.e., IRM citation or IDRS prints) that needs to be considered with the rebuttal. The designated Headquarter Analysts will review the information provided in the PAS Turnaround document and inform the submitter in writing of the rebuttal response.

Note: An incorrect IRM reference on the DCI is not the sole basis for a rebuttal.

- (7) The designated Headquarter Analysts will thoroughly review the coding on the DCI to ensure all information is included with the original DCI. Additional attributes cannot be added after the DCI is complete. A rebuttal is required if the site determines Quality did not assess all applicable defects or code all required attributes.
- (8) The current rebuttal procedures and list of responsible employees can be found on the *Quality SharePoint*.

21.10.1.9.5.1
(09-05-2024)

First Level PAS Rebuttal Procedures – RIVO

- (1) First level rebuttals must be received by the designated Headquarter Analyst via E-mail no later than **ten business days** from the review date. Rebuttals received after the ten-day timeframe will not be considered.
- (2) The first level rebuttal must include:
 - DCI number
 - Attribute(s) being rebutted
 - IRM or Policy Statement cited
 - Explanation of rebuttal
 - No personally identifiable information (PII) or sensitive but unclassified (SBU) data

If	Then
Designated Headquarter Analyst agrees with the rebuttal	Within five business days , the designated Headquarter Analyst will have the original reviewer edit the DCI to remove the defect(s) and will inform the submitter.
Designated Headquarter Analyst does not agree with the rebuttal	Within five business days , the designated Headquarter Analyst will inform the submitter and provide a reason for the decision.
The submitter agrees with the original coding	Keep the original DCI input.

- (3) If the submitter still disagrees with the original defect, the **Department Manager** can initiate a second level rebuttal.

21.10.1.9.5.2
(09-05-2024)

Second Level PAS Rebuttal Procedures – RIVO

- (1) Within **five business days** of the first level response the Department Manager may submit a second level rebuttal to Quality via e-mail. Rebuttals received after the five-day timeframe will not be considered.
- (2) The second level rebuttal must include:
 - DCI number
 - Attribute(s) being rebutted
 - IRM or Policy Statement cited
 - Explanation of rebuttal
 - No personally identifiable information (PII) or sensitive but unclassified (SBU) data

If	Then
Quality agrees with the rebuttal	Within five business days , Quality will have the original reviewer edit the DCI to remove the defect(s) and will inform the submitter.

If	Then
Quality does not agree with the rebuttal	Within five business days , Quality will inform the submitter and provide a reason for the decision.
The submitter agrees with the original coding	Keep the original DCI input.

- (3) If the submitter disagrees, the Department Manager may initiate a meeting with the Quality Manager and the Headquarter Analyst(s) to discuss the review. The meeting must take place within five business days of the second level response.

21.10.1.9.5.3
(08-17-2023)
**Quality Review
Exceptions and IRM
Deviations**

- (1) It is essential that all sites and functions follow the same guidelines for coding quality service. To ensure National (NQRS) and Embedded (EQRS) Quality reviews are based on appropriate and current procedures, the following procedures are effective immediately.
- (2) The procedures for preparing and implementing an IRM deviation are as follows:
- Prior to implementation any guidance that deviates from the IRM or that establish new practices for temporary procedures or pilot projects must:
 - a. Be in written format (e-mail, memo etc.)

Note: Verbal instructions and meeting minutes notes do not constitute a formal deviation and will not be considered during the quality review process.

 - b. State the reason for the deviation
 - c. What caused the situation to occur
 - d. What is being done to correct it
 - e. The beginning and end date of the deviation (not to exceed one year)

Note: Deviations are only good for the time specified but never exceed one year. Deviations are not retroactive and become effective after all applicable parties have been notified in writing. During the deviation period the work will be reviewed based on the procedures outlined in the deviation.

 - f. Distribution of the deviation memo must include RIVPM SOA, BPL, HQ P&A, HQ Program Management, HQ Quality, RIVO Director and RIVO P&A
- (3) Quality defects related to IRM or procedural changes will be charged ten-business days after notification of the deviation and/or 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 local and national reviews will be shared with functional areas prior to the tenth day.

Note: The ten-business day grace period for charging quality errors applies to IRM Procedural Updates (IPU) and Deviation Memos (unless a grace period is specified). SERP Alerts will not have a grace period.

- (4) Suspension or early termination of a deviation must be in written format and shared timely with RIVPM SOA, HQ P&A, HQ Program Management, HQ Quality, RIVO Director and RIVO P&A staff.
- (5) Active/expired deviations used during the phone and/or paper product lines and SPRG reviews will be posted on the *Quality for RIVO SharePoint* under the IRM Deviations tab.

Note: These procedures do not apply to regular IRM updates processed through SERP IRM Procedural Updates, as these items officially replace the current manual.

21.10.1.9.6
(08-17-2023)

**Field Assistance Quality
Review Rebuttal Process**

- (1) This subsection applies only to sample contacts that are included in the National Sample using NQRS. Management should establish local procedures for rebuttals of local reviews.
- (2) When the review of a sample contact is complete and input to NQRS, the Area should receive a copy of the results for review.
 - a. DCI records for sample contacts reviewed at CQRS are available for review immediately after the DCI has been input to NQRS; however, CQRS may identify changes to be made up to **two business days** after the review.
 - b. At a minimum, defective contacts should be made available for functional area review.
 - c. Some sites may choose to share all sample cases with the functional areas.
- (3) When errors or deficiencies are identified during quality reviews, the Area Quality Analyst (AQA) will inform the employee's manager, who in turn will discuss the review results with the employee.
- (4) See IRM Exhibit 1.4.11-7, *Embedded Quality Roles and Responsibilities* regarding the responsibilities of the AQA and Manager when follow-up corrective action is required for defect cases.
- (5) If the functional area does not agree with defect(s) identified from a CQRS review, the site should follow the process in IRM 21.10.1.8.6.1, **Field Assistance Quality Review Rebuttal Process**.

21.10.1.9.6.1
(08-17-2023)

**CQRS Defect Rebuttal
Procedures for Field
Assistance**

- (1) To allow time for CQRS to perform a consistency review of all CQRS DCIs, Sites should not submit a rebuttal until at least **two business days** after the DCI is input.
- (2) Rebuttals must be submitted on Form 14448, Quality Review Rebuttal. See the CQRS Website (<https://irsgov.sharepoint.com/sites/cqrscentralizedqualityreviewsystem/SitePages/CQRS-Web.aspx>) for the CQRS Rebuttal Contact and appropriate e-mail address. The site should ensure that all applicable fields on the form are correct and complete. Follow the instruc-

tions on the CQRS web site to complete the form. The site is required to submit an unedited copy of the DCI in PDF format with the disputed attributes along with the Form 14448.

- (3) Rebuttals of CQRS defects must be received by CQRS no later than **ten business days** from the week ending date the review was input to NQRS.

Example: Contact reviewed on 2/25/08 (Monday). The ten-business day timeframe begins on Monday, 3/3/2008, and would end on Friday, 3/14/2008.

Example: Contact reviewed on 5/23/08 (Friday). The ten-business day timeframe begins on Tuesday, 5/27/2008, due to the legal holiday on Monday, 5/26/2008, and would end on Monday, 6/9/2008.

- (4) Before submission of a rebuttal, management should review NQRS to determine if the DCI had been edited during the review period.
- (5) Before submitting a rebuttal, when possible, management must review the contact via CR to ensure the facts presented in the rebuttal are correct.
- (6) The Area Quality Analyst (AQA) will contact CQRS via E-Mail regarding the disputed defect. The HQ Quality Analyst (HQA) will provide the E-Mail address.
- (7) The following information must be included with the rebuttal:
- DCI Number
 - Site information
 - Reason for disagreement with the defect

The narrative should acknowledge what was coded and specifically explain the position why the coding should be changed (i.e., if an IRM is cited in Remarks, explain why it does not apply). Management must also E-mail or fax any back-up information they want CQRS personnel to consider.

Note: Employees and Managers should **not** submit rebuttals to CQRS. All rebuttals should be submitted from a central control point at the site, i.e., the Area Quality Analyst. Individuals authorized to submit rebuttals must be added to the Authorized Rebuttal Contact List on the CQRS website by contacting the CQRS website content owner. CQRS will reject any rebuttals from anyone not on the Authorized Rebuttal Contact List. All rebuttals must be written in a professional and courteous tone, do not personalize. The narrative must be objective and factual, personal editorials must be avoided. The narrative must not contain accusatory remarks (e.g., The reviewer was unreasonable). Unprofessional and/or discourteous rebuttals will be returned to submitting analyst's manager of record.

- (8) The CQRS analyst, senior analyst, and/or section chief will consider the rebuttal and any back-up research provided. They may consult with the Headquarters Product Line Analyst at any time during the rebuttal process.

If ...	Then ...
CQRS agrees with the rebuttal	CQRS will edit the NQRS DCI to remove the defect and will inform the site.
CQRS does not agree with the rebuttal	CQRS will inform the site and provide a reason for the decision.
The site now agrees with the original coding	Keep the original DCI input.
The site still disagrees with the original coding	The site forwards the rebuttal and CQRS response to the CQRS Site Manager.

- (9) CQRS personnel will respond to rebuttals within **ten business days** from receipt of rebuttal.
- (10) Second-level Rebuttals must be submitted within ten business days from CQRS's first-level response. Allow ten business days for CQRS to respond to second-level rebuttals.
- (11) Third-level Rebuttals must be submitted within five business days from CQRS's second-level response.
- (12) The HQA will review all documentation and will determine whether the defect was appropriately identified and will respond to the AQA. The HQA will consider management and CQRS statements, and will discuss the issues with the AQA, CQRS, and the EQ Core Team Lead as needed. The HQA makes the **final determination** of whether a defect has been appropriately identified. Management must provide any research material used when reviewing the assessment. If the HQA disagrees with management, they will respond to the site. If the analyst concurs with management, they will forward the case and supporting documentation to CQRS and the AQA. The referral must contain the DCI number of the disputed case and supporting E-mails and documentation from the site and CQRS.
- (13) A record copy or original copy of the rebuttal, and all supporting documentation, must be maintained for the current year and prior fiscal year. After that time, the records can be destroyed.

21.10.1.9.7
(09-05-2024)

CQRS Defect Rebuttal Procedures – Electronic Products and Services Support

- (1) Clarifications and discrepancies to all attribute coding on DCIs input to NQRS by CQRS as a national review, must be submitted using the rebuttal process.

Note: Header changes to item “Systemic Error” must be submitted through the formal rebuttal process. Discrepancies in any other header field and/or the remarks section of the DCI can still be handled via email.

- (2) CQRS requires two **business days** for consistency review **after** the date the DCI is input. Rebuttals **may not** be submitted prior to the end of the two-day period.
- (3) Rebuttals must be submitted on Form 14448, Quality Review Rebuttal.
- (4) Rebuttals of CQRS defects must be received by CQRS no later than **ten business days** after the consistency review period ends.

(5) Before submitting a rebuttal, the site should:

- Review NQRS to determine if the DCI had been edited or deleted during the review period;
- Thoroughly review the coding on the DCI to ensure all questionable coding is included within the original rebuttal;
- Review the call via Contact Recording to ensure the facts presented in the rebuttal are correct;
- For telephone systemic problems involving multiple customers see IRM 3.42.7.4.2, **EPSS Communications**, and see IRM 1.4.16.3.5.1, **Bad Line/Dropped Calls**, for documentation applicable to individual Bad Line Calls received in EPSS. For an AM or EPSS call, the required rebuttal documentation to substantiate a bad line phone problem is the same.

(6) The following information **must** be included with the rebuttal:

- DCI Number
- Site Information
- Router Call Key, if applicable
- The reason for disagreement with the defect(s) by attribute

The narrative should acknowledge what defect attribute is being disputed and specifically explain and support your position on why the coding should be changed. If an IRM is cited in Remarks, explain why it does not apply and provide the IRM reference that supports your position. The site must also E-mail any back-up information they want CQRS to consider.

(7) The Quality Team will send the rebuttal to CQRS via e-mail. See the CQRS Website ([https://irs.gov.sharepoint.com/sites/cqrscentralizedqualityreviewsystem/SitePages/CQRS-Web.aspx](https://irs.gov/sharepoint.com/sites/cqrscentralizedqualityreviewsystem/SitePages/CQRS-Web.aspx)) for the CQRS Rebuttal Contact and e-mail address.

Note: Employees and Managers may **not** submit rebuttals directly to CQRS. All rebuttals should be submitted to the Quality Team after review by a manager at that site. All rebuttals must be written in a professional and courteous tone.

(8) The CQRS rebuttal coordinators, senior analyst, and/or section chief will consider the rebuttal and any back-up research provided. They may consult with the EPSS Program Analyst at any time during the rebuttal process.

(9) First Level Rebuttal table:

If	Then
CQRS agrees with the rebuttal	CQRS will edit the NQRS DCI to remove the defect and will inform the site. When editing the DCI, CQRS must select from the drop-down list when prompted and select the reason code "Rebuttal" for the change. CQRS will complete the first level response on the rebuttal form and return it to the call site/campus.
CQRS does not agree with the rebuttal	CQRS will complete the first level response on the rebuttal form by including their determination and any supporting IRM citations and return it to the call site/campus. Additional attributes cannot be added to first and/or second level CQRS responses; however, CQRS can change the coding of an attribute during the rebuttal process if it was due to incorrect selection (e.g., the reviewer intended to code 505=N, but selected 506=N by accident). In this case, the narrative and IRM cited on the DCI must support the changed attribute.
The site disagrees with the CQRS First level response	The call site/campus completes the second level of the rebuttal form and forwards it with level one and level two information to the Chief, CQRS.

(10) Second Level Rebuttal table:

If	Then
The Chief, CQRS (or designee) disagrees with the second level rebuttal	The Chief, CQRS (or designee) will complete the rebuttal form by entering the second level decision and return it to the call site/campus. If the call site/campus still disagrees, they will complete the third level of the rebuttal form, explaining why they still disagree and provide supporting IRM references or documentation. The call site/campus forwards the rebuttal form with all three levels completed to the EPSS Program Analyst.
The Chief, CQRS (or designee) agrees with the second level rebuttal	CQRS will edit the DCI and select reason code Rebuttal when prompted.

(11) Third Level Rebuttal table:

If	Then
The EPSS Program Analyst receives/ reviews third level and agrees with the call site/campus.	The EPSS Program Analyst completes level 3 of the rebuttal form, including the third level decision and supporting IRM reference(s). The EPSS Program Analyst edits the DCI, using reason code "Rebuttal" when prompted. If the rebuttal requires clarification from an IRM author, the EPSS Program Analyst will submit a SERP Feedback to have the IRM section in question clarified. The EPSS Program Analyst sends a copy of the completed rebuttal form and SERP Feedback number (if applicable) to the call site/campus and CQRS. The EPSS Program Analyst will edit the DCI using reason code "Rebuttal" when prompted.
The EPSS Program Analyst receives/ reviews third level and disagrees with the call site/campus.	The EPSS Program Analyst completes level 3 of the rebuttal form, including the third level decision and supporting IRM reference(s). The EPSS Program Analyst sends a copy of the completed rebuttal form to the call site/campus and CQRS.

- (12) If the site does not agree with the assessment of CQRS personnel, the site should complete the second level of the rebuttal form and forward the case and supporting documentation via email to the Chief, Centralized Quality Review and to all CQRS second level rebuttal contacts within **ten business days** and courtesy copy the EPSS Program Analyst. The second level rebuttal must address the justification provided by CQRS personnel in their first level response. Only in rare circumstances will the second level rebuttal make an identical argument to the first level rebuttal.
- (13) CQRS personnel and the Chief, Centralized Quality Review, will respond to rebuttals in writing within **ten business days** from receipt of the rebuttal. CQRS will provide the site and the EPSS Program Analyst with information about rebuttal cases that have been elevated to the Chief, Centralized Quality Review level.
- (14) If the site does not agree with the assessment of the Chief, Centralized Quality Review, the site should forward the case and supporting documentation to the EPSS Program Analyst within **five business days**.
- (15) The EPSS Program Analyst will review all documentation and if they disagree with the site, they will respond to the site. If they concur with the site, they will forward the case and supporting documentation to CQRS after inputting a SERP Feedback to request an edit to the IRM section in question (if the issue requires IRM clarification). The referral must contain the DCI number of the

disputed case and supporting e-mails and documentation from the site and CQRS. The site must provide any research material or IRM reference(s) used when reviewing the assessment.

- (16) The EPSS Program Analyst will determine whether the defect was appropriately identified. The EPSS Program Analyst will consider the site and CQRS statements. The EPSS Program Analyst makes the **final determination** of whether a defect has been identified. If a response is not possible within five business days, the EPSS Program Analyst will advise the site, in writing, of the approximate date that the rebuttal will be resolved.

Exhibit 21.10.1-1 (09-13-2021)

Approximate Precision Margin Table

Note: The table below shows the approximate precision margins for various sample sizes and quality rates. These precision estimates assume a random sample was selected. Estimates in the table assume 90% confidence. When using the table to determine approximate precision margins, select a sample size from the row header (left-most column) and select a quality rate from the column header (top row). The approximate precision margin with the specified sample size and quality rate is in the cell where the two intersect. The higher the quality rate and the larger the sample, the smaller the precision will be. The lower the quality rate and the smaller the sample, the higher the precision will be. The goal is to achieve a maximum precision of 5%. When precision is higher than 5%, the results are less meaningful. Samples can only produce estimates of quality and must be reported with a precision margin. For example, a sample of 100 produced an estimated quality rate of 80 percent with a precision of +/- 7. This means with 90 percent confidence; the true accuracy is between 73 and 87 percent. However, estimates of quality within a confidence interval cannot exceed 100 percent. For example, a sample size of 5 with a 90 percent quality rate has precision of +/- 22. The effective interval is 68-100, not 68-122 percent.

The table below shows approximate precision margins for various sample sizes and quality rates.

Sample Size	50% Quality	60% Quality	65% Quality	70% Quality	75% Quality	80% Quality	85% Quality	90% Quality	95% Quality
5	37	36	35	34	32	29	26	22	16
7	31	30	30	28	27	25	22	19	14
10	26	25	25	24	23	21	19	16	11
12	24	23	23	22	21	19	17	14	10
15	21	21	20	19	18	17	15	13	9
20	18	18	18	17	16	15	13	11	8
25	16	16	16	15	14	13	12	10	7
30	15	15	14	14	13	12	11	9	7
35	14	14	13	13	12	11	10	8	6
40	13	13	12	12	11	10	9	8	6
45	12	12	12	11	11	10	9	7	5
50	12	11	11	11	10	9	8	7	5
55	11	11	11	10	10	9	8	7	5
60	11	10	10	10	9	8	8	6	5
65	10	10	10	9	9	8	7	6	4
70	10	10	9	9	9	8	7	6	4
75	9	9	9	9	8	8	7	6	4

Exhibit 21.10.1-1 (Cont. 1) (09-13-2021)**Approximate Precision Margin Table**

Sample Size	50% Quality	60% Quality	65% Quality	70% Quality	75% Quality	80% Quality	85% Quality	90% Quality	95% Quality
85	9	9	9	8	8	7	6	5	4
100	8	8	8	8	7	7	6	5	4
110	8	8	7	7	7	6	6	5	3
125	7	7	7	7	6	6	5	4	3
150	7	7	6	6	6	5	5	4	3
175	6	6	6	5	5	5	4	4	3
200	6	6	6	5	5	5	4	3	3
225	5	5	5	5	5	4	4	3	2
250	5	5	5	5	5	4	4	3	2
275	5	5	5	5	4	4	4	3	2
300	5	5	5	4	4	4	3	3	2
325	5	4	4	4	4	4	3	3	2
350	4	4	4	4	4	4	3	3	2

Exhibit 21.10.1-2 (08-17-2023)

Permission Levels for EQRS

The table below describes the EQRS permission levels.

Level	User Category	User Definition
0	Assistor/Employee	No system login or access. A BEARS request is not required for this access level.
1	Office Assistant/Clerical	Input/Edit limited to own organizational (org) assignment plus additional orgs and applications assigned. View DCI and individual employee reports only, no cumulative employee reports. Org reports limited to own org assignment plus additional orgs assigned. Department/Territory level and above reports nationwide. Ad Hoc reports to employee level in own org and department/territory level in other orgs. No maintenance abilities.
2	Leads/Technical Leads	Input/Edit limited to own org assignment plus additional orgs and applications assigned. View DCI and individual employee reports only, no cumulative employee reports. Org reports limited to own org assignment plus additional orgs assigned. Department/Territory level and above reports nationwide. Ad Hoc reports to employee level in own org and department/territory level in other orgs. No Ad-Hoc Bucket Count Reports. No maintenance abilities. Must also be able to be reviewed as an employee.
3	Application Managers	Input/edit limited to org assignment and application plus additional orgs assigned. Reports down to individual employee level within own org plus additional orgs and applications assigned. Department/Territory level and above reports nationwide. Maintenance ability for assistors, but not users.
4	Front Line Managers	Input/edit limited to org assignment plus additional orgs and applications assigned. Reports down to individual employee level within own org plus additional orgs assigned. Department/Territory level and above reports nationwide. Maintenance ability for assistors, but not users.
5	Department Managers	Input/edit for own department plus additional orgs assigned. Reports down to individual employee level within own department plus additional orgs assigned. Department/Territory level and above reports nationwide. Maintenance ability for assistors, but not users.

Exhibit 21.10.1-2 (Cont. 1) (08-17-2023)
Permission Levels for EQRS

Level	User Category	User Definition
6	Operation/Territory Managers	Input/edit for own operation/territory plus additional orgs assigned. Reports down to individual employee level within own operation/territory. Department/Territory level and above reports nationwide. Maintenance ability for assistors, but not users.
7	Quality Manager	Input/edit limited to own team plus additional orgs assigned. Reports down to employee level for own directorship. Department/Territory level and above reports nationwide. Maintenance ability for assistors, but not users.
8	Quality Staff	No input/edit abilities. Org and ad hoc reports for all levels within directorship down to team. Department/Territory level and above reports nationwide. No maintenance abilities.
9	P&A Analysts	No input/edit abilities. Reports down to employee level for own directorship. Department/Territory level and above reports nationwide. No maintenance abilities. Note: Requires a BEARS request to the individual EQRS entitlement approval group. Exception: If access to the maintenance reports or access to more than one site is needed, send the request to the EQRS (CAMPUS)-HQ (EQRS-HQ) entitlement.
10	HQ Personnel	No input/edit abilities. Department/Territory level and above reports nationwide. No DCI Number or Employee Name on Ad Hoc Reports. No maintenance abilities. Note: Requires a BEARS request to entitlement EQRS (CAMPUS)-HQ (EQRS-HQ).
11	HQ Personnel - employee access needed	No input/edit abilities. Reports down to employee level for own BOD. Department/Territory level and above reports nationwide. No maintenance abilities. Note: Requires a BEARS request to entitlement EQRS (CAMPUS)-HQ (EQRS-HQ).
12	Site SSC	Input/edit for own directorship. All reports access for all levels of own directorship. Department/Territory level and above reports nationwide. Maintenance abilities for assistors and users in own directorship. Note: Requires a BEARS request to entitlement PROD ELEV EQRS USER (EQRS). The request must state that you will be performing Site SSC duties for (your organization.)

Exhibit 21.10.1-2 (Cont. 2) (08-17-2023)
Permission Levels for EQRS

Level	User Category	User Definition
13	OJI	Input/edit limited to own org assignment plus orgs assigned and Non-Evaluative Other and Non-Evaluative Targeted and Non-Evaluative Test Call review categories. View DCI and individual employee reports only for the non-evaluative review types. Cumulative employee reports on non-evaluative review types only. All reports limited to own plus any additional orgs assigned. No Organization or Ad-hoc reports. No maintenance abilities. Must also be able to be reviewed as an employee.
14	CER Reviewer	Input Enterprise wide for designated SPRGs. Edit only for reviews they input within 45 days of review date. Reports down to employee level for reviews input by CER. Note: Requires a BEARS request to entitlement EQRS (CAMPUS)-HQ (EQRS-HQ). The request must include the CER Reviewer Number and the SPRGs to be reviewed.
15	CER Reviewer Lead	Input Enterprise wide for designated SPRGs. Edit only for reviews input by CER Reviewer or CER Reviewer Lead levels within 120 days. Reports down to employee level for reviews input by CER. Note: Requires a BEARS request to entitlement EQRS (CAMPUS)-HQ (EQRS-HQ). The request must include the CER Reviewer Number and the SPRGs to be reviewed. Note: CER Managers must state in the remarks of their BEARS request that they are a CER Manager and list the SPRGs where access is needed. The CER Manager request should also include the CER team number, if a specific reviewer number is not available.
99	EQ Support Team	Input/edit enterprise wide. All reports for all levels of enterprise. Maintenance abilities for enterprise. Ability to grant Change Site permissions.

Exhibit 21.10.1-3 (08-17-2023)**Permission Levels for NQRS**

The table below describes the NQRS permission levels.

Note: These levels require a BEARS request to entitlement NQRS (NQRS (CAMPUS)). **Reviewer Levels 1 through 6, the submitter must provide a Reviewer Number and the SPRGs.**

Note: NQRS access for Campus Collection is limited to HQ Quality and its Directors/designees. Restriction applies to permission levels 1-8.

Level	User Category	User Definition
1	HQ Personnel/Product Line Analysts	Input/Edit reviews for designated SPRGs nationwide. Input/Edit cutoff is 90 days after end of reporting period. National and local reports nationwide (all sites, all SPRGs). No maintenance abilities. Input/Edit Volumes for designated SPRGs.
2	Centralized National Reviewer	Input of national and local reviews for designated SPRGs for sites enterprise wide. National and local SPRGs are independently assigned. Edit cutoff is ten days after the end of the reporting period. National and local reports for completed reviews (all sites, all SPRGs). No maintenance abilities.
3	Multi-site Reviewer	Input/edit of national reviews for own directorship for designated SPRGs. Input/Edit of local reviews for own directorship for designated SPRGs. National and local designated SPRGs may differ. Edit cutoff is ten days after end of reporting period for National review. Input volumes for directorship (designated SPRGs). Volume Input/Edit period begins the day after the end of the reporting period plus 10 days. National reports nationwide for completed reviews (all sites, all SPRGs). Local reports for directorship only. No maintenance abilities.
4	Site Reviewer	Input/edit of national reviews for own site for designated SPRGs. Input/edit of local reviews for own site for designated SPRGs. National and local designated SPRGs may differ. Edit cutoff is ten days after end of reporting period for National review. Input volumes for site (designated SPRGs). Volume Input/Edit period begins the day after the end of the reporting period plus 10 days. National reports nationwide for completed reviews (all sites, all SPRGs). Local reports for site only. No maintenance abilities.
5	Local Reviewer	Input/edit of local reviews for own site only. Designated SPRGs. National reports nationwide for completed reviews (all sites, all SPRGs). Local reports for own site only. No maintenance abilities.

Exhibit 21.10.1-3 (Cont. 1) (08-17-2023)
Permission Levels for NQRS

Level	User Category	User Definition
6	Centralized National Reviewer Lead	Input of national and local reviews for designated SPRGs for sites enterprise wide. National and local SPRGs are independently assigned. Edit cutoff is 90 days after the end of the reporting period. National and local reports for completed reviews (all sites, all SPRGs). No maintenance abilities.
7	HQ Data Reader	No input/edit abilities. National and local reports nationwide for completed reviews (all sites, all SPRGs). No maintenance abilities.
8	Data Reader	No input/edit abilities. National reports nationwide for completed reviews. (all sites, all SPRGs). Local reports for own directorship. No maintenance abilities.
99	NQ Support Team	NQRS ONLY. Input/edit enterprise wide. No Input/edit cutoff. National and local reports nationwide. (all sites, all SPRGs). Maintenance abilities for enterprise. Input/Edit Volumes.

Exhibit 21.10.1-4 (09-05-2024)**EQRS/NQRS Header Fields**

The table below includes all EQRS/NQRS header fields. Header Fields specific to various SPRGs can be found on the Master Attribute Job Aid (MAJA) which can be accessed from the Database or from the Embedded Quality SharePoint site, <https://irsgov.sharepoint.com/sites/eqrsc-support>.

Header	Operational Definition	Field Type	Remarks
# Clients Cases/ Questions Correct	Use this field to identify how many cases/questions were correct.	User Entry	2 characters, numeric
# Clients/Questions Discussed	Use this field to identify how many clients/questions were discussed.	User Entry	2 characters, numeric
ACS Priority Code	Use this two-digit field to identify the priority score on ACS phone calls and ACS Case Processing cases.	Drop-Down	2 characters, alpha numeric
AIMS Status	Use this field to identify the current location of the return on AIMS (2- digit numerical code).	User Entry	2 characters, numeric
Application Number	Use this field to identify the three-digit ASPECT application number for the call being reviewed.	Drop-Down	2 characters, numeric. Smart by SPRG.
Automation	Use this field to indicate if the caller attempted to use Automated Services.	Drop-Down	
Bucket Category	Use this field to identify the Bucket Category	Drop-Down	
CAIS Tracking	Use this field to indicate if the caller attempted to use Automated Services.	Drop-Down	NQRS Only
Call Disconnected	Use this field to identify if the call was disconnected.	Drop-Down	Yes or No default to No
Call/Case Length in Minutes	Calculated field based on Time Call/Case Started and Call/Case Completed.		
Case Number	Use this field to identify the case number.	User Entry	20 characters
Case Type	Use this field to identify the case type being reviewed.	Drop-Down	Smart by SPRG

Exhibit 21.10.1-4 (Cont. 1) (09-05-2024)

EQRS/NQRS Header Fields

Header	Operational Definition	Field Type	Remarks
Closing Date	Use this field to identify the date the taxpayer's inquiry or case was resolved.	User Entry	MM/DD/YYYY
Completion Date	Use this field to identify the report completion date.	User Entry	MM/DD/YYYY
Contact Recorded	Use this field to identify if the review was performed using CR.	Drop-Down	No, Yes - no screen capture, Yes - screen capture NOT utilized and Yes - screen capture utilized
Corporate Timeliness	Use this field to identify the prior Corporate Collection function's timeliness when issuing an interim contact or final response.	Drop-Down	Yes or No, Defaults to blank
Corrective Action Required	Use this field to identify if the review was marked with Corrective Action Required or FLASH.	Drop-Down	Yes or No, Defaults to No
CP Number	Use this field to identify the notice or letter the taxpayer is calling or writing about.	Drop-Down	
Contact ID/Router Call Key	Use this field to record the Contact ID on cases where CR was used.	User Entry	12 characters
CSS Review Type	Use this field if the review is for a call or ticket.	Drop-Down	
Customer Group Code	Use this field only when directed by Headquarters to capture the customers operating group code.	Drop-Down	NQRS
Customer Name	Use this field to identify the name of the IRS customer.	User Entry	100 characters
Cust Sat Survey Offered	Use this field to identify if the assistor offered the Customer Satisfaction Survey to the caller.	Drop-Down	3 characters

Exhibit 21.10.1-4 (Cont. 2) (09-05-2024)
EQRS/NQRS Header Fields

Header	Operational Definition	Field Type	Remarks
Date Controlled/Assigned to Employee	Use this field to identify when controlled/assigned to employee.	User Entry	MM/DD/YYYY
Date Forwarded For Review	Enter date caseworker forward the case for overlay review	User Entry	MM/DD/YYYY
Date Records Ordered	The date when the Form 2275 has been forwarded for processing or an email has been forwarded to	User Entry	MM/DD/YYYY
Date Records Received	The date when the case-worker has actual possession of the documents.	User Entry	MM/DD/YYYY
Date Redaction Process Began	Enter the first date the caseworker began the review and redaction process	User Entry	MM/DD/YYYY
Date Redaction Process Ended	Enter the date the case-worker completed the review/redaction process	User Entry	MM/DD/YYYY
Date Returned to Case-worker	Date the case was returned to the caseworker for corrections or closing	User Entry	MM/DD/YYYY
Discharge Determination Type	Use this field to identify the DDR issue involved with the discharged module adjustment.	Drop-Down	
Disp/Cert Code	Use this two-digit field to identify the correct disposal code for Exam Paper, TE/GE Issue Code (00-99), the certification code for EITC Certification Paper cases, or Disposition Code for COIC.	Drop-Down	Smart by SPRG
Docket/Contract Number	Use this field to identify the docket/contract number assigned to the case being reviewed.	User Entry	20 characters

Embedded Quality (EQ) Program for Accounts Management, Campus Collection, Campus Examination, Field Assistance, Tax Exempt/Government Entities, Return Integrity and Compliance Services (RICS), and Electronic Products and Services Support 21.10.1

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Exhibit 21.10.1-4 (Cont. 3) (09-05-2024)

EQRS/NQRS Header Fields

Header	Operational Definition	Field Type	Remarks
Efficiency Tools Used	Use this field to identify if an efficiency tool was or was not used or was not applicable during the call/case.	Drop-Down	Confirm, Unconfirm, N/A and default to blank
EFO Assignment Groups	Use this field to identify the assignment group.	Drop-Down	
E-Time	Use this field to enter the duration of a monitored call.	User Entry	5 characters mm:ss
Employee Name	Use this field to identify the name of employee whose work is being reviewed.	User Entry (NQRS) Drop-Down (EQRS)	100 characters
EOPS Assignment Group	Use this field to identify the assignment group.	User Entry	
ERC Ticket Number	Use this field to record the ERC Ticket Number	User Entry	
File Name	Use this field to capture the File Name.	User Entry	
File Type		Drop Down	IMF, BMF, Default to Blank
Fiscal Year	Use this field to identify the fiscal year of the report being reviewed.	User Entry	
First Contact Resolution	Reserved	Drop Down	Smart by SPRG
Format	Use this field to identify the type of contact.	Drop-Down	
Fraud	Use this field to identify if the case involves fraud.	Drop-Down	Yes or No
Good Taxpayer		Drop Down	Yes or No
GSA Building Number	Use this field to identify the building being reviewed.	User Entry	
Grade of the Employee	Use this field to identify the grade of the employee.	Drop-Down	

Exhibit 21.10.1-4 (Cont. 4) (09-05-2024)
EQRS/NQRS Header Fields

Header	Operational Definition	Field Type	Remarks
Group Code	Use this field to further identify the source/type of work being reviewed.	Drop-Down	Smart by SPRG
HQ Tracking	HQ will use this field for tracking issues for special analysis.	User Entry	50 characters
Help Request ID Case Number	Use this field to identify the Help Request ID case number.	User Entry	50 characters
ICS Ticket Deferred Date	Use this field to identify the date the IQA deferred the help request.	User Entry	MM/DD/YYYY
ICS Ticket Open Date	Use this field to identify the date the customer opened the help request.	User Entry	MM/DD/YYYY
IDRS Status	Use this field to capture the IDRS Status of the case being reviewed.	Drop Down	NQRS Only
ID Theft	Use this field to identify if the case involves ID Theft.	Drop-Down	Yes or No
Imperfect Determination Date		User Entry	MM/DD/YYYY
Inventory Time In Minutes	Use this field to identify the inventory time.	User Entry	
Innocent Spouse Tracking	Use this field to identify the ISTS stage.	Drop-Down	
Interim Contact Date	Use this field to identify the date of the first interim contact.	User Entry	MM/DD/YYYY
Invalid	Use this field to indicate if the TIN is invalid. Y or N field.	Drop-Down	Yes or No. Defaults to No
IRM Tracking Field		User Entry	
IRS Rec'd Date	Use this field to identify the date the taxpayer's inquiry or case was received by the service.	User Entry	MM/DD/YYYY
IRWorks Incident Number	Use this field to record the IRWorks Incident Number	User Entry	20 characters

Exhibit 21.10.1-4 (Cont. 5) (09-05-2024)
EQRS/NQRS Header Fields

Header	Operational Definition	Field Type	Remarks
Knowledge Article	Use this field to record the Knowledge Article number	User Entry	20 characters
Local Use	Use this field to identify that a case is for local review purposes only.	User Entry	3 characters
Masterfile	Use this field to identify the Masterfile of the case being reviewed.	Drop-Down	Select the primary Masterfile of the case being reviewed. The responses are IMF, BMF, or Other. If two or more Masterfiles are addressed, choose the Masterfile with the primary issue. If neither Masterfile is addressed or the case involves another Masterfile (NMF, EPMF) select other.
Math Error Notice Code	Use this field to identify the primary Math Error Notice Code that initiated the inquiry.	Drop-Down	
MFT Code	Use this field to identify the Master File Tax Account Code of the case being reviewed.	Drop-Down	
Monitoring Service		User Entry	

Exhibit 21.10.1-4 (Cont. 6) (09-05-2024)
EQRS/NQRS Header Fields

Header	Operational Definition	Field Type	Remarks
National Emergency	Use this field to identify a National Emergency.	Drop Down	On every case/call reviewed, select CV19 on all cases/ calls impacted with specific Coronavirus (COVID-19) account and tax related issues. Otherwise select N/A
National Use	Use this field to designate special/additional review attributes for selected cases when directed by Headquarters.	User Entry	3 characters
Number of Cases Included	Use this field to identify the number of cases included.	User Entry	
Offer/CII/Case Number	Use this field to identify the Offer/CII/Case Number of the case being reviewed.	User Entry	12 characters
OFP	Use this field to identify the appropriate function and program codes.	User Entry	9 characters XXX-XXXX
Operation/Territory Rec'd Date	Use this field to identify the date a taxpayer's inquiry or case was received by a specific Operation/Territory within a Site/Area.	User Entry	MM/DD/YYYY
Pay Period	Use this field to identify the pay period	User Entry	2 characters
Phase 1 Time Charged		User Entry	
Phase 2 Time Charged	Time to complete records search and ordering/moved to records pending.	User Entry	
Phase 3 Time Charged	Time to complete the review/redaction process	User Entry	
Phase 4 Time Charged	Total time on case	User Entry	
Phone Transfer	Use this field to indicate that the assistor ended the call segment by transferring the caller.	Drop Down	NQRS Only

Exhibit 21.10.1-4 (Cont. 7) (09-05-2024)
EQRS/NQRS Header Fields

Header	Operational Definition	Field Type	Remarks
PMG Indicator	Use this field to indicate whether the inquiry is one of the following: ITLA, PMG, both, and to indicate if PMG/ITLA was required but not used.	Drop-Down	
Primary CA Driver IRM Reference	Use this field to identify the primary IRM reference or written authority cited for defects coded as Customer Accuracy Drivers. Do not enter the attribute or more than one IRM reference/ written authority in this space.	User Entry	30 characters Numbers, periods, parentheses () and hyphens
Prior Application Number	Use this field to identify the ASPECT application number if known, when the caller has been transferred in.	User Entry	3 characters
Prior Ops/Dept Code	Use this field to identify if a prior function made an error on the case.	Drop-Down	
Prior Site	Use this field to identify the call site that transferred-in the call, if known.		
Professional Decision Making	Use this field to identify if Professional Decision Making was used while working the case.	Drop-Down	
Project Code	Use this field to identify the project code.	User Entry	4 characters
Reason for Contact	Use this field to identify the reason for the taxpayer's contact.	Drop-Down	Smart by SPRG
Resolution Type	Use this field to identify how the case was resolved.	Drop-Down	Smart by SPRG

Exhibit 21.10.1-4 (Cont. 8) (09-05-2024)
EQRS/NQRS Header Fields

Header	Operational Definition	Field Type	Remarks
Review Category	Use this field to identify whether the contact is evaluative, evaluative or non-evaluative test call, non-evaluative other, or evaluative or non-evaluative targeted.	Drop-Down	EQRS only
Review Date	Use this field to identify the date of the review.	User Entry	MM/DD/YYYY
Review Process	Use this field to identify the DCI Review Process type.	Drop-Down	Single Case or Multi Case
Review Type	Use this field to identify if the review type is "in process" or "closed case."	Drop-Down	Smart by SPRG EQRS only
Reviewer Name (number)	Use this field to identify the person performing the review.	Determined by user profile.	Number can be overridden in NQRS
Reviewer Type	Use this field to identify the position of the person who performed the review.	Permission driven	EQRS only
Reviewer Type/Category	Reviewer Type/Category is either National or Local. Use this field to identify whether the review performed is part of the National or local quality sample.		NQRS only
Sampled Date	Use this field to identify the actual date the case was selected in the CII Sample.	User entry	NQRS only
Scheme Disposition	Use this field to identify the two-character disposition code of the scheme.	Drop-Down	
Scheme Number	Use this field to identify the number of the scheme.	User Entry	10 characters

Exhibit 21.10.1-4 (Cont. 9) (09-05-2024)
EQRS/NQRS Header Fields

Header	Operational Definition	Field Type	Remarks
Secondary CA Driver IRM Reference	Use this field to enter a second IRM reference or written authority cited for defects coded as Customer Accuracy Drivers. Do not enter the attribute or more than one IRM reference/ written authority in this space.	User Entry	30 characters Numbers, periods, parentheses () and hyphens
Site Type	AM/CS/FA/TE.	Drop-Down	System tables
Site/Area	Site of Employee.	Drop-Down	System tables EQRS only Note: CQRS must use the site/ area identified on the system (e.g., contact recording, etc.).
Site/Area Rec'd Date	Use this field to identify the date a taxpayer's inquiry or case was received at an individual site/area.	User Entry	MM/DD/YYYY
SPRG	Use this field to identify the basic type of work/function being reviewed.	Drop-Down	System tables

Exhibit 21.10.1-4 (Cont. 10) (09-05-2024)**EQRS/NQRS Header Fields**

Header	Operational Definition	Field Type	Remarks
Systemic Error	Use this field to identify when a defect attribute was coded due to a systemic failure. For Compliance: If a systemic defect is coded Yes, select from the list of attributes coded "No" on the DCI to determine which are systemic drivers and annotate the Feedback Summary Remarks with the system that caused the systemic failure, i.e., A500 –RGS.	Drop Down	Yes or No. Defaults to No
Tax Period	Use this field to identify the primary tax period of the case being reviewed. If reviewing a case with multiple modules, depending on the applicable SPRG, enter either the oldest or most recent module, unless otherwise instructed by the Product Line Analyst.	User Entry	YYYYMM
TE/GE Form	Use this field to identify the IRS Form pertinent to the contact (TE/GE Only).	Drop-Down	
Team/TAC	Use this field to identify the Team or the Field Assistance TAC Number.	User Entry (NQRS) Drop-Down (EQRS)	
Territory	Use this field to identify the Field Assistance and SL Territory Number.	User Entry (NQRS)	1 character
Test Question Number	Use this field to identify the test question number.	User Entry	5 characters
Time Call/Case Completed	Use this field to designate the time of day a call/case was completed.	User Entry	2:00 AM Double-click for current time
Time Call/Case Started	Use this field to designate the time of day a call/case was started.	User Entry	2:00 AM Double-click for current time

Exhibit 21.10.1-4 (Cont. 11) (09-05-2024)

EQRS/NQRS Header Fields

Header	Operational Definition	Field Type	Remarks
Taxpayer Authentication Number (TAN)	Use this field to identify the Taxpayer's Authentication Number (TAN) being reviewed.	User Entry	xxxxxxxxxx
TIN	Use this field to identify the SSN, EIN, PTIN or ITIN of the case being reviewed.	User Entry	xx-xxxxxxx, xxx-xx-xxxx, Pxxxxxxxx, or Exxxxxxxx
Transfer Date	Use this field to identify the date the case/referral was transferred.	User Entry	MM/DD/YYYY NQRS
Transfer In	Use this field to identify when the taxpayer indicates they have been transferred multiple times.	Drop-Down	Yes or NA. Defaults to NA
Transfer Point	This field is required and can only be coded when the "Phone Transfer" field has been completed. The three-character field should be used to identify the ASPECT Application number to where that call was transferred. Note: Do not input an application number unless it can be clearly determined (i.e., the assistor specified in the conversation or through an ASPECT or CR report). If unable to determine, enter "000".	User Entry	3 characters NQRS only
Type of Return Schedule (C, E, F)	Use this field to identify the primary schedule to be examined. If more than one, select the most significant.	Drop-Down	
UNS Assignment Group	Use this field to identify the assignment group.	Drop-Down	
What-Reason 1 Part 1 alpha	Use this field to identify the specific type of error made.	Drop-Down	NQRS only

Exhibit 21.10.1-4 (Cont. 12) (09-05-2024)
EQRS/NQRS Header Fields

Header	Operational Definition	Field Type	Remarks
Web Application Use	Use this field to identify if a web-based application such as Taxpayer Digital Communication (TDC), Documentation Upload Tool (DUT), Text Chat, Secure Messaging, etc. was used by the taxpayer in responding to the case.	Drop-Down	
What-Reason 1 - Part 2 num	Use this field to identify the specific type of error made.	Drop-Down	NQRS only
What-Reason 2 - Part 1 alpha	Use this field to identify the specific type of error made.	Drop-Down	NQRS only
What-Reason 2 - Part 2 num	Use this field to identify the specific type of error made.	Drop-Down	NQRS only
Who	Use this field to identify who caused the error on tax abatement cases.	Drop-Down	NQRS only

Embedded Quality (EQ) Program for Accounts Management, Campus Collection, Campus Examination, Field Assistance, Tax Exempt/Government Entities, Return Integrity and Compliance Services (RICS), and Electronic Products and Services Support 21.10.1

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Exhibit 21.10.1-5 (09-05-2024)

EQRS/NQRS Attributes

The table below includes all EQRS/NQRS attributes. Attributes specific to various SPRGs can be found on the Master Attribute Job Aid, which can be accessed from the Database or from the EQ SharePoint site, <https://irs.gov.sharepoint.com/sites/eqrsc-support>.

Att #	Tab	Attribute Name	Operational Definition	Bucket
001	Opening/Taxpayer Identification	Professional Greeting/Opening (Phone)	Use this field to identify if the employee opened the call in a professional manner.	P
002	Opening/Taxpayer Identification	Employee Identification	Use this field to identify if the employee identified themselves as required (name, ID Number).	RA
003	Opening/Taxpayer Identification	Taxpayers Issue(s) Identified/Addressed	Use this field to identify if the employee used probing, targeting, listening and paraphrasing to identify and address the taxpayer's issue(s). For paper properly identified and addressed the issue(s) stated in the taxpayer's correspondence.	PA
004	Opening/Taxpayer Identification	Appropriate Call/Contact Transfer	Use this field to identify when an employee correctly identified and transferred a call/contact following established guidelines without resolving the taxpayer/customer's issues.	PA
005	Opening/Taxpayer Identification	Phone/Contact Purpose Statement	Use this field to identify if the employee explained the process or actions to be taken when on the phone/during the contact and when appropriate.	P
006	Opening/Taxpayer Identification	Paper Purpose Statement	Use this field to identify if the employee explained the process or actions to be taken in their response when appropriate.	P
007	Opening/Taxpayer Identification	Disclosure Met	This field is a roll up of 008-014, 016, 021-025. If one of the attributes is marked "N," this attribute is "N."	RA

Exhibit 21.10.1-5 (Cont. 1) (09-05-2024)
EQRS/NQRS Attributes

Att #	Tab	Attribute Name	Operational Definition	Bucket
008	Opening/Taxpayer Identification	Verify TIN Roll-up to 007	Use this field to identify if the employee verified the taxpayer's SSN, EIN, or IRSN online or from correspondence.	
009	Opening/Taxpayer Identification	Verify Name Roll-up to 007	Use this field to identify if the employee verified the taxpayer's name online or from correspondence.	
010	Opening/Taxpayer Identification	Verify Address Roll-up to 007	Use this field to identify if the employee verified the taxpayer's address online or from correspondence.	
011	Opening/Taxpayer Identification	Verify Date of Birth Roll-up to 007	Use this field to identify if the employee verified the taxpayer's date of birth.	
012	Opening/Taxpayer Identification	Verify Filing Status Roll-up to 007	Use this field to identify if the employee verified the taxpayer's filing status.	
013	Opening/Taxpayer Identification	Verify POA/3rd Party Designee Roll-up to 007	Use this field to identify if the employee verified the Power of Attorney (POA) or 3rd Party Designee (TPD) verbally, on-line or from correspondence.	
014	Opening/Taxpayer Identification	Verify Ofc/Signatory Roll-up to 007	Use this field to identify if the employee verified the corporate officer or signatory information.	
015	Opening/Taxpayer Identification	Unauthorized Disclosure Roll-up to 007	Did the employee properly stop from disclosing sensitive information when it is determined that the information on the account appears to be suspicious.	
016	Opening/Taxpayer Identification	High Risk/Additional Authentication Roll-up to 007	Use this field to identify if the employee followed the high-risk criteria per IRM guidelines before providing confidential tax information.	
017	Opening/Taxpayer Identification	Ceasing Disclosure to Unauthorized Third Party	When an unauthorized 3rd Party identifies themselves or is discovered through research, did the employee properly stop from disclosing sensitive information.	RA

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Exhibit 21.10.1-5 (Cont. 2) (09-05-2024) EQRS/NQRS Attributes

Att #	Tab	Attribute Name	Operational Definition	Bucket
018	Opening/Taxpayer Identification	Accepted/Solicited Info from Third Party	Use this field to identify if the employee accepted/solicited information from a third party and took appropriate action when applicable.	PA
019	Opening/Taxpayer Identification	Professional Greeting/Opening (Paper)	Use this field to identify if the employee opened correspondence by selecting, writing, or providing any input into an "Opening Paragraph," that states the reason for initiating or sending a letter.	P
020	Opening/Taxpayer Identification	Potentially Abusive Non-Electing Spouse (PANES)	Use this field to identify if the employee correctly identified the case to be PANES.	PA
021	Opening/Taxpayer Identification	Additional ITIN Verification/Requirements Met Roll-up to 007	Use this field to identify if the employee covered additional ITIN verification including name at birth, country of birth and country of citizenship.	
022	Opening/Taxpayer Identification	Verify POA Scope of Authority Roll-up to 007	Use this field to identify if the employee verified the POA Scope of authority either from CAF (or other internal control system) or from correspondence documents.	
023	Opening/Taxpayer Identification	Verify Reporting Agent Roll-up to 007	Use this field to identify if the employee verified reporting agent information per the IRM.	
025	Opening/Taxpayer Identification	Verified disclosure using photo ID or other probing methods Roll-up to 007	Use this field to identify whether the employee requested a photo ID from the customer.	
026	Opening/Taxpayer Identification	Verify TP Had All Return Preparation Documents	Use this field to identify whether the employee verified that the customer brought all documents required for Tax Return Preparation.	PA

Exhibit 21.10.1-5 (Cont. 3) (09-05-2024)
EQRS/NQRS Attributes

Att #	Tab	Attribute Name	Operational Definition	Bucket
027	Opening/Taxpayer Identification	Verified TP Met FA Return Preparation Criteria	Use this field to identify whether the employee verified that the customer met the current tax year Return Preparation Criteria.	PA
028	Opening/Taxpayer Identification	Required IRC 6104 TE/GE Disclosure	Use this field to identify whether Employee properly addressed an IRC 6104 Disclosure (TE/GE ONLY).	RA
029	Opening/Taxpayer Identification	TP Rights	Use this field to determine if the employee advised the TP/POA of all rights.	RA
030	Opening/Taxpayer Identification	Disclosure to Authorized State	Use this field to identify if the employee disclosed taxpayer information to the authorized state under the Fed-State Exchange Agreement.	RA
031	Opening/Taxpayer Identification	Customer Identification (Phone)	Use this field to identify if the employee verified the customer's phone number, name and/or SEID.	PA
032	Opening/Taxpayer Identification	Security Guidelines Followed	Use this field to determine if the employee followed proper security responsibilities.	RA
034	Opening/Taxpayer Identification	PPS Clients Handled	Use this field to identify if the employee handled the appropriate number of clients during a PPS Call.	PA
035	Opening/Taxpayer Identification	Compute Account Adjustment		PA
036	Opening/Taxpayer Identification	Issue Identification	Use this field to identify if the employee correctly identified the customer's problem.	PA
037	Opening/Taxpayer Identification	Verification Completed	Use this field to determine if employee completed proper disclosure/verification using the correct/applicable online tools and systems.	PA

Exhibit 21.10.1-5 (Cont. 4) (09-05-2024)
EQRS/NQRS Attributes

Att #	Tab	Attribute Name	Operational Definition	Bucket
038	Opening/Taxpayer Identification	Documented third party contact information	Did agent document ticket with information from the third party calling for the customer? Was contact phone number included in ticket description (ex., death of an employee)?	PA
039	Opening/Taxpayer Identification	Authenticate Requester Authority	Use this field to indicate if the employee determined if requester was legally authorized to obtain the requested information and/or the employee provided the appropriate information in accordance with disclosure law, policy, procedures and the IRM.	
040	Opening/Taxpayer Identification	Was the author contacted?	Use this field to identify if the employee contacted the author, if necessary.	PA
041	Opening/Taxpayer Identification	Does the PM Record reflect accurate Categorization?	Use this field to determine if the employee updated this information to ensure accurate categorization of the Problem and Known Error Records.	PA
042	Opening/Taxpayer Identification	Mini-Miranda	Use this field to identify if the employee delivered the Mini-Miranda rights pursuant to the Fair Debt Collection Practice Act (FDCPA).	RA
043	Opening/Taxpayer Identification	Recorded Call Verification	Use this field to identify if the employee advised the possibility of the call being recorded.	PA
044	Opening/Taxpayer Identification	Is there a listing/report posted to SharePoint/Current system?	Use this field to identify if there is a current ECL posted.	PA
045	Opening/Taxpayer Identification	Does the report reflect correct GSA building number and street address?	Use this field to identify the correct building number and information are displayed.	CA

Exhibit 21.10.1-5 (Cont. 5) (09-05-2024)
EQRS/NQRS Attributes

Att #	Tab	Attribute Name	Operational Definition	Bucket
046	Opening/Taxpayer Identification	Does the report reflect the correct facility's business hours?	Use this field to identify that the correct business hours for the facility are reflected on the ECL.	CA
047	Opening/Taxpayer Identification	Does the ACR reflect the correct Points of Contact and Alarm Vendor Information?	Use this field to identify the correct POC and Vendor information is displayed.	PA
100	Research/Refer	Complete Research-Account Related Systems	Use this field to identify if the employee properly researched and interpreted account related systems such as IDRS, CFOL, AUR, ACS, AMS, RGS, CEAS, EITC, ICS, CDPTS, AOIC, ASFR, ISTS, etc., correctly.	PA
101	Research/Refer	Appropriate Referral/Case Transfer	Use this field to identify if the employee referred, routed or transferred the taxpayer's case or inquiry to the appropriate function. (Including Form 4442 and call transfers where one or more of the customer's issues were resolved).	PA
102	Research/Refer	Identified Taxpayer Advocate Service	Use this field to identify if the employee identified and took appropriate action on cases meeting Taxpayer Advocate Service (TAS) criteria.	PA
103	Research/Refer	Complete Research-Outside Agency Systems	Use this field to identify if the employee properly researched any outside government agency and/or commercial system(s).	PA
104	Research/Refer	Required Contacts Made	Use this field to identify if the employee made all appropriate contacts (internal or external) to assist in case processing.	PA
105	Research/Refer	Processability Screening	Use this field to identify if the employee determined if the Offer in Compromise or Innocent Spouse (Form 8857) or the CCP case is processable.	PA
106	Research/Refer	Verify CAF Number	Use this field to determine if the employee verified the CAF number or that the account exists on the RAF system.	PA

Exhibit 21.10.1-5 (Cont. 6) (09-05-2024)
EQRS/NQRS Attributes

Att #	Tab	Attribute Name	Operational Definition	Bucket
107	Research/Refer	Verify Appropriate Signatures and Dates	Use this field to identify if the employee verified the appropriate signatures and dates.	PA
108	Research/Refer	Verify Presence of POA Designation Code	Use this field to determine if the employee verified the presence of the POA designation code.	PA
109	Research/Refer	CAF/RAF Verified Presence of Forms and Years on POA Form	Use this field to identify if the employee verified the presence of the forms and years on the POA Form.	PA
110	Research/Refer	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.	PA
111	Research/Refer	Tax Law Research	Use this field to determine if the employee conducts proper research using code, regulations, IRS published services, and other available sources.	PA
112	Research/Refer	Policy and Procedure Research	Use this field to determine if employee conducted proper research using IRS publications and on-line research tools and determined the correct course of action.	PA
113	Research/Refer	Verification Completed	Use this field to identify if the verification has been completed.	PA
114	Research/Refer	Verification Justified	Use this field to identify if a return was correctly selected for verification.	PA
115	Research/Refer	Signature Verified	Use this field to identify if the employee properly verified that the consent form/return was signed by the taxpayer/customer.	PA

Exhibit 21.10.1-5 (Cont. 7) (09-05-2024)
EQRS/NQRS Attributes

Att #	Tab	Attribute Name	Operational Definition	Bucket
116	Research/Refer	Complete Research e-help Systems	Use this field to identify if the employee properly researched e-help related systems such as Control D, EMS, EPRS, EARS, TRDB, TPDS, and EUP, etc.	PA
117	Research/Refer	SLID (Sequenced Lien Identification Number)	Use this field to identify if the employee properly researched and verified the SLID or Taxpayer's SSN or EIN when accessing through the Automated Lien System (ALS).	PA
118	Research/Refer	Management Approvals	Use this field to identify if the employee obtained the appropriate management approvals.	PA
119	Research/Refer	Complete Research - Check Related	Use this field to identify if the employee took the appropriate actions with Remittance (Checks).	PA
122	Research/Refer	Complete Research - Payroll Processing Systems	Use this field to identify if the employee properly researched and interpreted account related systems such as HR Connect, NFC, SETR/TARS.	PA
123	Research/Refer	Complete Remittance Research - Check Related	Use this field to identify if the employee took the appropriate actions with Remittance (Checks).	PA
124	Research/Refer	7 Front-End questions answered	To verify if technician asked sufficient questions to identify the customer's issue.	PA
125	Research/Refer	SD Tier 2 Support and/or UNS PM Triage Documented	Determine if technician followed SD Tier 2 Support/UNS PM triage process, including contacting their peers in their respective CSS OCS session, contacting their leads/GS-2210-11/12s and then contacting PM via OCS BEFORE escalating the ticket to PM.	PA
126	Research/Refer	Knowledge base searched and results documented	Determine if technician searched for knowledge articles and documented the findings of their research.	PA

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Exhibit 21.10.1-5 (Cont. 8) (09-05-2024)
EQRS/NQRS Attributes

Att #	Tab	Attribute Name	Operational Definition	Bucket
127	Research/Refer	Known Error Knowledgebase documented as checked	Determine if technician searched known error database for possible known error resolution.	PA
128	Research/Refer	Documented the customer was asked about other IT issues and/or that IRWorks was researched	Determine if technician used IRWorks' feature to check for other open tickets for the customer and ensured customer had no other issues.	PA
129	Research/Refer	Complete Research	Determine if the specialist re-searched Knowledgebase, utilized correct PWM tools and followed proper transfer procedures.	PA
130	Research/Refer	Required Contacts Made or Research Completed	Determine if technician followed the UNS PM triage process, including contacting their leads/ GS-2210-11/12s and then contacting PM BEFORE escalating the ticket to PM.	PA
131	Research/Refer	Policy and Procedure Research/ Determination	Use this field to determine if employee conducted proper research using on-line research tools and determined the correct course of action, seeking advice and assistance from appropriate sources when needed.	PA
132	Research/Refer	Computer/System Security	Use this field to determine if the employee adhered to proper computer system/cyber security requirements when addressing customer issues.	PA
133	Research/Refer	Following Established Policies and Guidelines	Use the field to determine if the employee followed appropriate procedures for resolving the customer's issue.	PA
134	Research/Refer	Created interaction (ticket) for each issue (or multiple issues)	Agent should create an interaction for every customer contact/ issue.	PA

Exhibit 21.10.1-5 (Cont. 9) (09-05-2024)
EQRS/NQRS Attributes

Att #	Tab	Attribute Name	Operational Definition	Bucket
135	Research/Refer	Processed ticket according to ERC Procedures	Did agent select the correct Area, Sub-Area and Auto Assignment for the issue.	PA
136	Research/Refer	Provided ticket cycle time	If applicable, did the agent provide the customer the incident number and expected time frame for resolution?	PA
137	Research/Refer	Search/Locate records	Use this field to determine if the employee performed relevant research to locate the requested information.	PA
138	Research/Refer	Promotion of Alternative Service Options	Use this field to identify if the employee offered the alternative service options applicable to the taxpayer's inquiry.	PA
139	Research/Refer	Is it documented why the ticket was reassigned to another Assignment Group?	Use this field to determine if the specialist clearly documented the reasons why they reassigned the ticket to another service provider.	PA
140	Research/Refer	Appropriate First Responder POC listed	Use this field to indicate that the appropriate First Responder POC is listed.	PA
141	Research/Refer	All POC listed on the ECL current and listed in appropriate order	Use this field to indicate that all POC is listed are current and in the appropriate order.	PA
142	Research/Refer	All POCs listed phone numbers are accurate/current	Use this field to indicate that the contact numbers listed on the ECL are current and accurate.	CA
143	Research/Refer	Does the ACR accurately reflect the SDR listing?	Use this field to identify the alarms listed on the ACR is complete.	PA
144	Research/Refer	Is each alarm point labeled correctly?	Use this field to identify each listing displays a complete location description.	CA
145	Research/Refer	Does each alarm point indicate a testing result from the vendor?	Use this field to identify that each alarm point has a pass or fail result from testing.	PA

Exhibit 21.10.1-5 (Cont. 10) (09-05-2024)
EQRS/NQRS Attributes

Att #	Tab	Attribute Name	Operational Definition	Bucket
146	Research/Refer	If an alarm point was not tested or failed, is there evidence of follow up testing?	Use this field to identify if follow up testing records are available.	PA
147	Research/Refer	If an alarm point was not tested or failed, were compensatory measures put in place?	Use this field to identify that failed alarm points have evidence of compensatory measures enacted if the alarm point could not be repaired at the time of testing.	CA
148	Research/Refer	Is the post testing alarm report attached to the ACR?	Use this field to indicate that if the post testing alarm report is attached to the ACR file.	PA
149	Research/Refer	If there is a VSS at this facility, are all four VSS equipment questions answered on the ACR?	Use this field to indicate if a VSS system is present at the facility and if so, have all four questions on the ACR have been answered.	PA
150	Research/Refer	Is there documentation of specific actions taken and an IRWorksTicket Number?	Use this field to indicate if the IRWorks ticket number is provided if question 1-4 has a 'No'.	PA
151	Research/Refer	Is the vendor signature present?	Use this field to identify that the vendor has provided the date of testing on the ACR.	PA
152	Research/Refer	Were BU Managers provided written instructions and emergency contact guidance?	Use this field to identify that the BU managers were provided written instructions and emergency contact guidance.	PA
153	Research/Refer	Were alarm annunciations reviewed for issues?	Use this field to indicate if the report was completely reviewed and all alarm point annunciations have been addressed.	CA
154	Research/Refer	If an alarm point was malfunctioning, is there notation of corrective action taken?	Use this field to indicate if the report has notations of.	PA

Exhibit 21.10.1-5 (Cont. 11) (09-05-2024)
EQRS/NQRS Attributes

Att #	Tab	Attribute Name	Operational Definition	Bucket
200	Collection	Verify Full Compliance	Use this field to identify if the employee verified full compliance through appropriate research when required. For Field Assistance, this includes using other means such as inspection, inquiry, etc., as appropriate.	PA
201	Collection	Determine the Taxpayers Ability to Pay	Use this field to identify if the employee determined/analyzed the taxpayer's eligibility for a PDC installment agreement or ability to pay. This includes full pay, partial pay, short-term extension, non-streamline, streamline, CNC and OIC.	PA
202	Collection	Telephone Contact Attempted	Use this field to identify if the required telephone contact attempts were made on a case.	PA
203	Collection	Lien Determination/Filing	Use this field to identify if the employee followed appropriate Lien Determination/Filing procedures.	PA
204	Collection	Warned of Enforcement Action	Use this field to identify if the employee appropriately informed the taxpayer/customer of the specific enforcement actions the IRS may take or the consequences if the taxpayer's commitment is not met.	PA
205	Collection	IA/Extension to Pay Input	Use this field to identify if the employee properly input all aspects of the extension to pay/installment agreement on IDRS (payment amount(s), payment date(s), ALN, OC, user fee, cross reference all indicators, etc.)	PA

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Exhibit 21.10.1-5 (Cont. 12) (09-05-2024)

EQRS/NQRS Attributes

Att #	Tab	Attribute Name	Operational Definition	Bucket
206	Collection	IA Guidance	Use this field to identify if the employee gave the taxpayer/customer all required IA guidance, verbally or through correspondence, including the terms and conditions IRS requires to grant and maintain an agreement. This also includes encouraging DDIA's and PDIA's, and sending out any necessary paperwork, such as Form 2159, required to complete the agreement. This attribute applies to all types of agreements.	PA
207	Collection	IA Regulations	Use this field to identify if the employee addressed and satisfied all legal requirements when deciding and working an installment agreement. This includes guaranteed installment agreements, properly addressing user fees, pending IAs (TC 971, AC 043), and rejected installment agreements.	RA
208	Collection	Requested/Secured Financial Information	Use this field to identify if the employee requested or secured financial information when required (i.e., IA above stream-line, CNC hardship, OIC).	PA
209	Collection	Levy(s) Issued	Use this field to identify if the issuance or non-issuance of the levy was appropriate, i.e., levy sources were exhausted before transferring a case to the queue or closing Unable to Locate/Contact (UTL/UTC).	PA
210	Collection	Levy Source(s)	Use this field to identify if the employee secured and updated levy sources as required by the IRM.	PA

Exhibit 21.10.1-5 (Cont. 13) (09-05-2024)
EQRS/NQRS Attributes

Att #	Tab	Attribute Name	Operational Definition	Bucket
211	Collection	Statutory Condition Levy Release	Use this field to identify if the employee made the appropriate decision to release a levy based upon any of the following statutory conditions: levy issued prior to the expiration of 30 day notices period, economic hardship, collection statute has expired, TP makes an IA unless the IA provides otherwise, or if a liable spouse known to reside at an address other than the one on the entity screen was not sent a due process notice. If the release was appropriate, took timely and appropriate action to issue levy release.	RA
212	Collection	ACS Case Moved to Appropriate Function	Use this field to identify if the employees input the correct ACS history code to reassign cases to another ACS function or area. This does not include follow-up dates or literals.	PA
213	Collection	Determine/Discuss Cause and Cure	Use this field to verify that the employee addressed the cause and cure of the taxpayer's delinquency when required.	PA
214	Collection	Consideration of ETA/ Special Circumstances	Use this field to determine if the employee considered special circumstances.	PA
215	Collection	Determination ETA/ Economic Hardship/ Compliance	Use this field to identify if the ETA economic hardship or compliance was substantiated.	PA
216	Collection	Financial Documentation Complete and/or Verified	Use this field to identify if the employee properly evaluated the case to determine if all necessary information was provided.	PA
217	Collection	IA Defaults/ Reinstates/Revision/ Suspensions Determination	Use this field to identify if the employee made the correct determination when working with an IA default, reinstatement/ revision or suspension.	PA

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Exhibit 21.10.1-5 (Cont. 14) (09-05-2024) EQRS/NQRS Attributes

Att #	Tab	Attribute Name	Operational Definition	Bucket
218	Collection	Release Lien	Use this field to identify whether the employee appropriately released a tax lien when the customer's account was paid in full.	PA
219	Collection	COIC Application Fee	Use this field to identify if the employee properly determined that the taxpayer was required to submit the application fee.	RA
220	Collection	CNC Terms/ Conditions/ Requirements	Use this field to identify if the employee advised the taxpayer of all CNC terms, conditions, and requirements before closing an account as uncollectible.	PA
221	Collection	Explanation of IRS Levy	Use this field to identify if the employee gave the correct instructions on how a Notice of Levy should be processed.	PA
222	Collection	Terms, Conditions, Requirements of OIC	Use this field to identify if the employee informed and advised the taxpayer/customer of the conditions of an OIC and of the submission requirements.	PA
223	Collection	Procedural Condition Levy Release	Use this field to identify if the employee made the appropriate decision to release a levy based upon any of the following procedural conditions: liability is no longer due, Final Notice sent but not to the most recent confirmed address, TP filed for bankruptcy, entity is a LLC, or a TC 780 has posted to an account. If the release was appropriate, took timely and appropriate action to issue levy release.	PA
224	Collection	Managerial Approval for Enforcement	Use this field to determine if the required approval was secured for enforcement actions.	RA

Exhibit 21.10.1-5 (Cont. 15) (09-05-2024)
EQRS/NQRS Attributes

Att #	Tab	Attribute Name	Operational Definition	Bucket
225	Collection	Appropriate Approval	Use this field to determine if appropriate approvals were secured based on the type of closure.	PA
226	Collection	Comply with TP Rights	Use this field to identify if the employee complied with the taxpayer's rights.	RA
227	Collection	Lien Fees Assessed	Use this field to identify if the employee properly determined that the taxpayer was required to submit the application fee.	RA
228	Collection	Route Billing File	Use to identify if employee correctly routed billing file for county payment of lien filing fees to Beckley Finance Center.	PA
229	Collection	Schedule Analysis	Use this field to identify if employee accurately reviewed schedules and Statement of Financial Affairs to determine equity in debtors' assets to ascertain collectability of discharged liability.	PA
230	Collection	Discharge Determination	Use this field to identify if employee properly reviewed reports and taxpayer transcripts to determine dischargeable taxes in accordance with Bankruptcy Code.	RA
231	Collection	Stay/Discharge Violation Resolution	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.	RA
233	Collection	Utilized e-ACSG Checklist	Use this field to identify if the employee accessed the e-ACSG guide/checklist.	PA
300	Exam	Form 5344-Payment Code Rolls into 304	Use this field to identify if the employee entered the correct payment collectability code on Form 5344.	

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Exhibit 21.10.1-5 (Cont. 16) (09-05-2024)
EQRS/NQRS Attributes

Att #	Tab	Attribute Name	Operational Definition	Bucket
301	Exam	Exam Techniques	Use this field to identify if the employee followed proper Exam techniques.	PA
302	Exam	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.	PA
303	Exam	Exam/EITC Certification /AUR/Innocent Spouse Required Statutory Procedures	Use this field to identify if the employee took all required statutory actions or procedures on the taxpayer's account, (e.g., secured taxpayer's signature or managerial approval when required).	RA
304	Exam	Case Administration	This field is a roll-up of attributes 300 and 314-326. If one of the attributes is coded as "N" this attribute will be "N".	PA
305	Exam	Report Writing	Use this field to identify if report writing procedures were followed. Explanations and attachments should be clear, concise, and complete.	PA
306	Exam	Complete Mail Out and/or Closing Package Procedures	Use this field to identify if the employee properly prepared all necessary documents for mail outs and/or closing packages.	PA
307	Exam	Innocent Spouse - Determine Knowledge/Belief	Use this field to identify if the employee addressed all appropriate factors to establish constructive actual knowledge/belief.	RA
308	Exam	Innocent Spouse Determine Equitable Factors	Use this field to identify if the employee applied the factors to determine equitability.	RA

Exhibit 21.10.1-5 (Cont. 17) (09-05-2024)
EQRS/NQRS Attributes

Att #	Tab	Attribute Name	Operational Definition	Bucket
309	Exam	Innocent Spouse-Prepared Allocation Worksheet	Use this field to identify if the employee correctly prepared an allocation worksheet.	PA
310	Exam	Innocent Spouse-Determine Income Attribution	Use this field to determine if the employee correctly attributed the income between the taxpayers.	PA
311	Exam	Innocent Spouse-Determine Eligibility Factors	Use this field to determine if the employee properly addressed all eligibility factors correctly.	PA
312	Exam	Innocent Spouse-Collection Suspension	Use this field to identify if the employee properly addressed suspension of collection (TC 971 / AC 065).	RA
313	Exam	Telephone Identification/Certification Procedures	Use this field to identify if the employee followed the proper IRM telephone procedures.	PA
314	Exam	Form 5344-Disposal Code	Use this field to identify if the employee entered the correct disposal code on the Form 5344.	
315	Exam	Form 5344-Technique Code	Use this field to identify if the employee entered the correct technique code on the Form 5344.	
316	Exam	Form 5344-Reference Code	Use this field to identify if the employee entered the correct reference codes on the Form 5344.	
317	Exam	Form 5344-Priority Code	Use this field to identify if the employee entered the correct priority code on the Form 5344.	
318	Exam	Form 5344-Agreement Date	Use this field to identify if the employee entered the correct agreement date on the Form 5344.	
319	Exam	Miscellaneous/Other	Use this field to identify if the employee entered all other miscellaneous entries correctly on the Form 5344 or any other forms not specifically identified under attributes 300 and 314-326.	

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Exhibit 21.10.1-5 (Cont. 18) (09-05-2024)

EQRS/NQRS Attributes

Att #	Tab	Attribute Name	Operational Definition	Bucket
320	Exam	Forms 3198/9865	Use this field to identify if employee accurately completed Form 3198/Form 9865 when appropriate for special handling instructions, address changes, etc.	
321	Exam	Form 3465/12249	Use this field to identify if the employee correctly completed the Form 3465 or Form 12249.	
322	Exam	Forms 1163/11272	Use this field to identify if the employee correctly completed the Form 1163 or Form 11272. (Form 1163 is obsolete but may still be seen).	
323	Exam	Form 2424	Use this field to identify if the employee correctly completed the Form 2424.	
324	Exam	Form 1331	Use this field to identify if the employee correctly completed the Form 1331.	
325	Exam	Form 3177	Use this field to identify if the employee correctly completed the Form 3177.	
326	Exam	Form 12810	Use this field to identify if the employee correctly completed the Form 12810.	
327	Exam	Online Tax Advisor (OTA)/Decision Support Tool (DST)	Use this field to identify if the employee used the OTA/DST to correctly determine the taxpayer's eligibility for earned income credit.	PA
328	Exam	Appropriate Use of Online Tax Advisor (OTA) Workpaper	Use this field to identify if the employee correctly printed the OTA workpaper for inclusion in paper case file or paper clipped the OTA workpaper to the electronic case file per the IRM.	PA

Exhibit 21.10.1-5 (Cont. 19) (09-05-2024)
EQRS/NQRS Attributes

Att #	Tab	Attribute Name	Operational Definition	Bucket
329	Exam	PCS Forms	Use this field to identify if the employee accurately completed all PCS forms to establish / update / close PCS.	PA
330	Exam	LUQ (other than income)	Use this field to determine if the employee properly considered large, unusual and/or questionable items (other than income) on all related returns.	PA
331	Exam	Exam Income Determination	Use this field to indicate if the employee used appropriate techniques to determine income.	RA
332	Exam	Form 5344 - State Disclosure Code	Use this field to identify if the employee entered the correct State Disclosure Code on the Form 5344.	
333	Exam	Form 5344 - Examiner's Time	Use this field to identify if the employee entered the correct time on the Form 5344.	
334	Exam	Workpapers: Neat, Legible, and Grammatically Correct	Use this field to identify if the employee prepared workpapers that are neat, legible, and grammatically correct.	PA
335	Exam	Form 5344-TSCLS Entry - Rolls into 304	Use this field to identify if the employee correctly entered the correct TSCLS notation on Form 5344.	
336	Exam	Form 6754-Exam Classification Worksheet	Use this field to identify if the employee accurately completed the Form 6754 when appropriate.	PA
337	Exam	Form 5344 Input Items	Use this field to identify if the employee entered the correct payment collectability code, disposal code, technique code, reference code, priority code, agreement date, and all other miscellaneous entries correctly on the Form 5344 or other forms not specifically identified under another attribute.	PA

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Exhibit 21.10.1-5 (Cont. 20) (09-05-2024)

EQRS/NQRS Attributes

Att #	Tab	Attribute Name	Operational Definition	Bucket
400	Tax/Bankruptcy Law	Apparent Use of the Probe and Response Guide/PMG/ITLA	Use this field to indicate if there was use of the Probe and Response Guide/Publication Method Guide (PMG)/Interactive Tax Law Assistant (ITLA) by the employee when responding to a tax law inquiry when use of the guide was appropriate.	PA
401	Tax/Bankruptcy Law	Complete Probing per Probe and Response Guide/PMG/ITLA	Use this field to identify if the employee addressed all appropriate probes according to the Probe and Response Guide/Publication Method Guide (PMG)/Interactive Tax Law Assistant (ITLA).	PA
402	Tax/Bankruptcy Law	Complete Response per Probe and Response Guide/PMG/ITLA	Use this field to identify if the employee provided the taxpayer/customer with a complete response according to IRS procedures.	PA
403	Tax/Bankruptcy Law	Interpreted/Applied Tax Law Correctly	Use this field to identify if the employee interpreted and applied the tax law correctly.	RA
404	Tax/Bankruptcy Law	Obtain/Determine Tax Law Facts	Use this field to identify if the employee obtained/determined appropriate facts on tax law issues. For AM, this attribute is used only for topics not covered by P and R Guide or ITLA.	PA
405	Tax/Bankruptcy Law	Written/Oral Tax Law Response	Use this field to identify if the employee communicated (orally for ACS) all relevant and necessary tax law facts and included any relevant and necessary assumptions to answer the taxpayer's/customer's question(s).	PA

Exhibit 21.10.1-5 (Cont. 21) (09-05-2024)
EQRS/NQRS Attributes

Att #	Tab	Attribute Name	Operational Definition	Bucket
406	Tax/Bankruptcy Law	Complete Probing per TE/GE Guidance Definition	Use this field to identify if the employee utilized appropriate probing techniques and avoided irrelevant probing (TE/GE Only).	PA
407	Tax/Bankruptcy Law	Complete Response per TE/GE Guidance	Use this field to identify if the employee used the appropriate TE/GE procedures and guidance when providing the taxpayer with a complete response.	PA
408	Tax/Bankruptcy Law	Use of Return Prep Forms, Schedules, and Worksheets	Use this field to determine if the employee used all necessary forms, schedules, and worksheets.	PA
409	Tax/Bankruptcy Law	Obtain/Determine Bankruptcy/Tax Law Facts	Use this field to identify if the employee obtained/determined appropriate facts on bankruptcy law issues and tax law issues not covered by PR Guide/PMG.	PA
411	Tax/Bankruptcy Law	Compliance with Court Local Rules/ Standing Orders	Use this field to determine if employee correctly identified and applied local court rules and Standing Orders.	RA
413	Tax/Bankruptcy Law	Access of Correct ITLA/PMG/Publication	Use this attribute to determine if the correct ITLA/ PMG TLC was accessed. For a non-ITLA/PMG topic, use this attribute to determine if the correct Publication or other reference material was accessed.	PA
414	Tax/Bankruptcy Law	Appropriately Highlighted the Publication and Offered it to the Customer	Use this attribute to determine if the employee properly used the publication method procedures by highlighting the publication and offering it to the customer.	PA
416	Tax/Bankruptcy Law	Statutory Procedures	Use this field to identify if the employee took all required statutory actions.	RA
417	Tax/Bankruptcy Law	Application of Disclosure Law	Use this field to indicate if the employee provided the appropriate information in accordance with disclosure law, policy, procedures and the IRM.	RA

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Exhibit 21.10.1-5 (Cont. 22) (09-05-2024)

EQRS/NQRS Attributes

Att #	Tab	Attribute Name	Operational Definition	Bucket
500	Compute/ Determine	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.	RA
501	Compute/ Determine	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.	RA
502	Compute/ Determine	Penalty Computation	Use this field to identify if the employee correctly determined/ computed the proposed or actual assessment(s) and/or abatement(s) of penalty as required.	RA
503	Compute/ Determine	Credits Computation	Use this field to identify if the employee correctly determined/ computed the proposed or actual adjustment of credits as required.	RA
504	Compute/ Determine	Return Delinquency/ BWH Liability Determination	Use this field to identify if the employee correctly determined the taxpayer's legal requirement for filing delinquent returns. Also use this to identify if the employee correctly determined whether the taxpayer has satisfied all backup withholding requirements.	RA
505	Compute/ Determine	Oral Statement	Use this field to identify if the employee accepted and took appropriate actions based on an oral statement from the taxpayer/customer.	PA
506	Compute/ Determine	Balance Due/Payoff Computation	Use this field to identify if the employee provided correct balance due/computed the correct payoff amount to the correct date.	PA

Exhibit 21.10.1-5 (Cont. 23) (09-05-2024)
EQRS/NQRS Attributes

Att #	Tab	Attribute Name	Operational Definition	Bucket
507	Compute/ Determine	Statute Procedures/ ASED/CSED/RSED	Use this field to identify if the employee addressed statute issues (ASED, CSED, RSED) and followed statute procedures correctly.	RA
508	Compute/ Determine	Appropriate Procedural Action/Answer	Use this field to identify if the employee took the appropriate action(s) or provided the appropriate answer in accordance with Headquarters guidelines or IRMs. This attribute should only be used when there is not a more specific procedural attribute that addresses the specific issue. In these instances, it is important to code the attribute both when the correct action(s) were taken as well as when they were not taken.	PA
509	Compute/ Determine	COIC Offer Computation	Use this field to identify if the employee correctly determined/computed the proposed COIC offer amount.	PA
510	Compute/ Determine	Civil Penalty Determination	Use this field to identify if the employee determined/computed a civil penalty.	RA
511	Compute/ Determine	CAWR/FUTA Determination	Use this field to identify if the employee correctly determined/computed the CAWR or FUTA assessment(s) and/or penalties.	RA
512	Compute/ Determine	Form Identification	Use this field to identify if the employee determined the proper forms for the taxpayer based on information provided and using the IRS Reference Guide for related products and/or key word index.	PA
513	Compute/ Determine	Determined Appropriate ADC Form Quantity	Use this field to determine if the employee determined the appropriate quantity of forms to order for customer and determined order type if needed.	PA

Exhibit 21.10.1-5 (Cont. 24) (09-05-2024)

EQRS/NQRS Attributes

Att #	Tab	Attribute Name	Operational Definition	Bucket
514	Compute/ Determine	Analyze and Compute the Injured Spouse Claim (Form 8379)	Use this attribute to identify if the employee interpreted and applied correct allocation methods using Form 8379. The CSR must consider Community Property State Laws, Non-community Property Regulations, EITC allocation methodology, and federal tax debt regulations.	RA
515	Compute/ Determine	Compute/Determine Manual Refund	Use this field to identify if the employee correctly determined that a manual refund is required to resolve the case and prepared the manual refund forms correctly.	PA
516	Compute/ Determine	Input Manual Refund	Use this field to identify if an employee correctly input all required elements when generating a manual refund using CC RFUNDR. This includes issuing the check under correct name(s) and correctly inputting any adjacent transactions as required. This field only considers the manual refund transaction; Attribute 600 is used for the tax account adjustment.	PA
517	Compute/ Determine	Trust Fund Recovery (TFRP) Determination	Trust Fund Recovery (TFRP) Determination.	RA
518	Compute/ Determine	Disposition/Disposal/ Process Code(s) Determination	Use this field to identify if the employee correctly determined the appropriate disposition/ disposal/process code(s) when closing the case module as required.	PA
519	Compute/ Determine	Underreported/Over Claimed Amount Determination	Use this field to identify if the employee correctly determined the Underreporter/Over.	PA

Exhibit 21.10.1-5 (Cont. 25) (09-05-2024)
EQRS/NQRS Attributes

Att #	Tab	Attribute Name	Operational Definition	Bucket
520	Compute/ Determine	CDP Determination	Use this field to identify if the employee determined the timeliness of the CDP request.	RA
521	Compute/ Determine	Complex Debit Interest Computation	Use this field to identify if the employee correctly determined/ computed debit interest as required.	RA
522	Compute/ Determine	Complex Credit Interest Computation	Use this field to identify if the employee correctly determined/ computed credit interest as required.	RA
523	Compute/ Determine	Interest Computation per IRC 6404	Use this field to identify if the employee correctly considered interest abatement under IRC 6404(e)(1), ministerial/ managerial errors/delays, or IRC 6404(e)(2), erroneous refunds.	RA
524	Compute/ Determine	CAWR/FUTA Miscellaneous Form(s) Determination	Use this field to identify if the employee correctly determined and correctly completed the required form(s) to be completed, per IRM guidelines, when processing a CAWR or FUTA case.	PA
525	Compute/ Determine	Fraud Determination	Use this field to determine if the employee properly pursued and developed indications of fraud.	RA
526	Compute/ Determine	Determine Correct Method of Lien Filing Payment	Use this field to identify if the employee determined the correct method of payment to the county office for lien processing fees.	PA
527	Compute/ Determine	Verify County Invoice	Use this field to identify if the employee correctly determined the accuracy of the billing invoice received from the county.	PA
528	Compute/ Determine	Determined Correct Amount for Lien Recordation Fees	Use this field to identify if the employee correctly determined the correct amount for lien filing fees per the applicable county requirements.	PA

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Exhibit 21.10.1-5 (Cont. 26) (09-05-2024)

EQRS/NQRS Attributes

Att #	Tab	Attribute Name	Operational Definition	Bucket
529	Compute/ Determine	Validated/Reviewed Information and Appropriately Processed Forms per IRM	Use this attribute to determine if the employee correctly validated/reviewed information on forms and followed the appropriate IRM processing procedures.	PA
530	Compute/ Determine	Provided Appropriate e-help Answer/Guidance	Use this field to determine if the employee provided the appropriate e-help answer.	PA
532	Compute/ Determine	Appropriate Handling of Machinery	Use this field to identify if employee took appropriate actions to ensure machinery is in operating order.	PA
533	Compute/ Determine	Waiver Determination	Use this field to determine if the employee provided all the documentation to support the waiver recommendation.	PA
534	Compute/ Determine	Debt Validity Determination	Use this field to determine if the employee substantiated the debt.	PA
535	Compute/ Determine	Settlements	Use this field to identify if the employee properly processed the settlement.	PA
536	Compute/ Determine	ERC Tickets - First Contact Closure	Use this field to determine if the employee followed guidelines for first contact closure.	PA
537	Compute/ Determine	ERC/HRC Tickets	Use this field to identify if the employee correctly verified/coded/reassigned the ERC ticket.	PA
538	Compute/ Determine	T&A Corrections Determinations	Use this field to determine if the employee determined if corrected T&A request can be processed according to T&A regulations.	PA
539	Compute/ Determine	Accessions Review	Use this field to determine if the employee did a complete review of the OPF and corrected any discrepancies.	PA

Exhibit 21.10.1-5 (Cont. 27) (09-05-2024)
EQRS/NQRS Attributes

Att #	Tab	Attribute Name	Operational Definition	Bucket
540	Compute/ Determine	Insurance Forms – Customer Requirements	Use this field to identify if the employee determined that the customer completed the required fields.	PA
541	Compute/ Determine	Insurance Forms – Employee Requirements	Use this field to identify if the employee properly completed the required fields.	PA
542	Compute/ Determine	Compute Account Adjustment	Use this field to identify if the employee correctly determined/ computed the tax, penalty, interest, and credits.	PA
543	Compute/ Determine	Documented Remote Tool(s) used (that worked; didn't work)	Determine if technician exhausted all remote tool resources in resolving customer's issue.	PA
544	Compute/ Determine	Was the interaction escalated correctly to either an incident or a request	Use this field to identify if the employee assisted customer with opening the correct type of ticket.	PA
545	Compute/ Determine	Incident Stop time entered correctly	Determine if technician input the incident stop time when resolved.	PA
546	Compute/ Determine	Project Field/ID Completed Correctly	Determine if technician closed with the correct project code.	PA
547	Compute/ Determine	Resolution SDM filled correctly	Determine if technician closed with the correct SDM resolution code.	PA
548	Compute/ Determine	Documented the customer was provided direction to use self-help resources	Determine if technician informed customer of self-help resources available to resolve their issue without IT assistance.	PA
549	Compute/ Determine	Affected Item fields completed (Service, Affected CI and Machine Name)	Determine if technician confirmed and input the customer's barcode and machine name having the issue.	PA
550	Compute/ Determine	Title/description field clearly and briefly states the issue/ request	Determine if technician clearly and concisely stated the issue.	PA

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Exhibit 21.10.1-5 (Cont. 28) (09-05-2024)

EQRS/NQRS Attributes

Att #	Tab	Attribute Name	Operational Definition	Bucket
551	Compute/ Determine	Cause Code correct	Determine if technician used the correct cause code before closing. Listing of cause codes can be found in KMPR2149.	PA
552	Compute/ Determine	Appropriate Procedural Action/Answer	Use this field to identify if the employee took the appropriate action(s) or provided the appropriate answer in accordance with the established guidelines. This attribute should only be used when there is not a more specific procedural attribute that addresses the specific issue. In these instances, it is important to code the attribute both when the correct action(s) were taken as well as when they were not taken.	PA
553	Compute/ Determine	Customer Contact Rule followed	Determine if technician followed the three-contact rule with customer.	PA
554	Compute/ Determine	Provided accurate and appropriate procedural action/answer	Did agent take appropriate action and process according to procedures, per research information available, including ERC procedures, IKNOW, and ERC Website? Did the agent complete the detail screen (if detail screen completion required)? Did the agent include complete location for building issues, where applicable? Did the agent place the call-back number in ticket description?	PA
555	Compute/ Determine	Is the article title capitalized?	Use this field to identify if the employee capitalized the article title.	PA
556	Compute/ Determine	Are all links (web and KM) working and active?	Use this field to identify if the employee confirmed that all the links (web and KM) are working and active.	PA

Exhibit 21.10.1-5 (Cont. 29) (09-05-2024)
EQRS/NQRS Attributes

Att #	Tab	Attribute Name	Operational Definition	Bucket
557	Compute/ Determine	Does the article have a project code?	Use this field to identify if the employee ensured there is a project code for the article.	PA
558	Compute/ Determine	Does the article have a key word, if applicable?	Use this field to identify if the employee ensured there is a key word, if applicable, for the article.	PA
559	Compute/ Determine	Is the author an active employee in Discovery Directory?	Use this field to identify if the employee ensured there is a key word, if applicable, for the article.	PA
560	Compute/ Determine	Is the assignment group active in the Assignment Groups under IRS Supporting Table?	Use this field to identify if the employee confirmed that the assignment group is active in the IRS Supporting Table.	PA
561	Compute/ Determine	Were the actions taken documented in the comments tab?	Use this field to identify if the employee documented their actions in the Comments tab.	PA
562	Compute/ Determine	Was the ticket number documented in the comments tab?	Use this field to identify if the employee documented the ticket number in the Comments tab.	PA
563	Compute/ Determine	Was the Document Owner Assignment Group added?	Use this field to identify if the employee put their SEID in the Comments tab for their actions taken.	PA
564	Compute/ Determine	Was the Boolean format used?	Use this field to identify if the employee used the Boolean format correctly in the article.	PA
565	Compute/ Determine	Appropriate Expected Resolution Date and Expected Root Cause Identified Date been entered?	Use this field to determine if the employee entered the appropriate target dates for identification of the Root Cause and Resolution of the Problem.	PA
566	Compute/ Determine	Is the IMR (Incident Manager of Record) field completed?	Use this field to determine if the correct Incident Manager or Record (IMR) was listed in the incident.	PA

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Exhibit 21.10.1-5 (Cont. 30) (09-05-2024)

EQRS/NQRS Attributes

Att #	Tab	Attribute Name	Operational Definition	Bucket
567	Compute/ Determine	Current Summary Statement added to Major Problem Review Tab for open Problem Record?		PA
568	Compute/ Determine	Root Cause updated? If RC is unknown, has the RC field been populated with Unknown?		PA
569	Compute/ Determine	If workaround available, has that information been posted to the PM record? Clear Writing?		PA
570	Compute/ Determine	Team member list includes representation of key technical teams and impacted organizations?		PA
571	Compute/ Determine	Is the Problem Record currently listed with the correct Status and Phase?		PA
572	Compute/ Determine	PM record updated to document Work Requests related to the Problem Record (if applicable)?		PA
573	Compute/ Determine	Has the KE record been properly linked to the Change record if applicable?		PA
574	Compute/ Determine	If P1/P2, Was the TCO field updated?	Use this field to determine if the employee followed the guidelines to update the TCO field.	PA
575	Compute/ Determine	Premium Service customer process followed	Use this field to determine if the employee followed the Premium Service customer guidelines.	PA

Exhibit 21.10.1-5 (Cont. 31) (09-05-2024)
EQRS/NQRS Attributes

Att #	Tab	Attribute Name	Operational Definition	Bucket
576	Compute/ Determine	If P1, was an Info Alert published	Use this field to determine if the employee created the Info Alert following the Info Alert guidelines AND published the Info Alert.	PA
577	Compute/ Determine	If P1, was a P1 TCO Notification e-mail sent	Use this field to determine if the employee created the P1 TCO Notification e-mail following the P1 notification guidelines AND sent the e-mail to the TCO.	PA
578	Compute/ Determine	Right Party Contact Determination	Use this field to identify if the employee determined the right party to contact on outbound calls.	PA
579	Compute/ Determine	Computations	Use this field to identify if the employee correctly determined/ computed the proposed or actual assessment(s) and/or abatement(s) as required.	RA
580	Compute/Determine	Are the Service fields correct?	Use this field to determine if the specialist verified the Primary Affected Service was correct, avoiding the generic PAS, like applications .	PA
581	Compute/Determine	Is the outage Begin time correct (if applicable)?	Use this field to determine if the outage start time was verified as correct.	PA
582	Compute/Determine	Is the outage End time correct (if applicable)?	Use this field to determine if the outage end time was verified as correct.	PA
583	Compute/Determine	Assignment Group verified?	Use this field to determine if the assignment group was verified as correct.	PA
584	Compute/Determine	Was an appropriate Category selected, if applicable?	Use this field to determine if the subcategory was verified as correct.	PA
585	Compute/Determine	Was an appropriate Subcategory selected, if applicable?	Use this field to determine if the area was verified as correct.	PA

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Exhibit 21.10.1-5 (Cont. 32) (09-05-2024)

EQRS/NQRS Attributes

Att #	Tab	Attribute Name	Operational Definition	Bucket
586	Compute/Determine	Were the Parent and Child Incidents linked (if applicable)?	Use this field to determine; If a parent incident, was the parent box checked? If a child/related incident, was it associated with the parent incident.	PA
587	Compute/Determine	Appropriate detailed notes are provided on SDR	Use this field to indicate that the appropriate detailed notes are displayed on the ECL.	PA
588	Compute/Determine	Correct actions selected in the ACR Alarm System and VSS Certification Affirmation Metadata?	Use this field to identify each listing displays a complete location description.	PA
589	Compute/Determine	Correct Compensatory measure enacted, if required	Use this field to identify that the correct metadata selections were made for the ACR report.	PA
590	Compute/Determine	Correct BU managers provided with written instructions and emergency contact guidance?	Use this field to identify that the appropriate BU managers were provided written instructions and emergency contact guidance.	CA
591	Compute/Determine	Appropriate Compensatory measures monitored and documented until completion	Use this field to identify if the appropriate compensatory measures were enacted for any alarm announcements.	CA
592	Compute/Determine	Was an SRT held for an unresolved Premium Service application (if applicable)?	Use this field if the incident was reported for a system documented on the Premium Service List (PSL) that the Premium Service Process is followed.	PA
600	Input/Resolution	Input Tax Adjustment	Use this field to identify if the employee correctly input all required elements (i.e., transactions, hold, source, reference, priority and reason codes, amount and date fields) when adjusting the tax on the account.	PA

Exhibit 21.10.1-5 (Cont. 33) (09-05-2024)
EQRS/NQRS Attributes

Att #	Tab	Attribute Name	Operational Definition	Bucket
601	Input/Resolution	Input Penalty Adjustment	Use this field to identify if the employee correctly input all required elements (i.e., transaction, hold, source, reference, priority and reason codes, amount and date fields) when adjusting the penalty on the account.	PA
602	Input/Resolution	Input Interest Adjustment	Use this field to identify if the employee correctly input all required elements (i.e., transaction, hold, source, reference, priority and reason codes, amount and date fields) when adjusting the interest on the account.	PA
603	Input/Resolution	Input Credit Adjustment	Use this field to identify if the employee correctly input all required elements (i.e., transaction, hold, source, reference, priority and reason codes, amount and date fields) when adjusting a tax credit on the account.	PA
604	Input/Resolution	Closing/Action Code(s)	Use this field to identify if the employee included all appropriate closing code(s) and action code(s) when completing the transaction as required.	PA
605	Input/Resolution	Input Disposition/Disposal/Process Code(s)	Use this field to identify if the employee input the appropriate disposition/disposal/process code(s) when closing the case module as required.	PA
606	Input/Resolution	Transaction Code	Use this field to identify if the employee included the appropriate transaction code(s) when completing the transaction(s) on the taxpayer's account as required. Do not code this attribute if the transaction code is part of a tax, penalty, interest, or tax credit adjustment.	PA

Exhibit 21.10.1-5 (Cont. 34) (09-05-2024)

EQRS/NQRS Attributes

Att #	Tab	Attribute Name	Operational Definition	Bucket
607	Input/Resolution	Payment/Credit Transfers	Use this field to identify if the employee took the steps to locate the payment(s), apply the payment(s) and /or transfer the credit(s) as appropriate.	PA
608	Input/Resolution	Freeze Release	Use this field to identify if the employee released freezes on the taxpayer's account when applicable.	PA
609	Input/Resolution	Credit Elect	Use this field to identify if the employee determined how to apply credit elect amounts as required.	RA
610	Input/Resolution	Input/Update TIN	Use this field to identify if the employee correctly input/updated the taxpayer's TIN.	PA
611	Input/Resolution	Input/Update Name	Use this field to identify if the employee correctly input/updated the taxpayer's name line(s).	PA
612	Input/Resolution	Input/Update Address	Use this field to identify if the employee correctly input/updated the taxpayer's address.	PA
613	Input/Resolution	Input/Update Filing Status	Use this field to identify if the employee correctly adjusted/updated the taxpayer's Filing Status.	PA
614	Input/Resolution	Input/Update Filing Requirements	Use this field to identify if the employee correctly input/updated the taxpayer's filing requirements.	PA
615	Input/Resolution	Input/Update POA Information	Use this field to identify if the employee input/updated (i.e., name, year, correspondence codes, etc.) the POA information when appropriate.	PA
616	Input/Resolution	Input/Update Location Code	Use this field to identify if the employee input/updated the location code when appropriate.	PA

Exhibit 21.10.1-5 (Cont. 35) (09-05-2024)
EQRS/NQRS Attributes

Att #	Tab	Attribute Name	Operational Definition	Bucket
617	Input/Resolution	Input/Update to Specialized Systems	Use this field to identify if the employees input or updated specialized systems per IRM guidelines. This does not include IDRS.	PA
618	Input/Resolution	Return Delinquency Input	Use this field to identify if the employee correctly input all required return delinquency transactions and closing codes when resolving open return delinquency modules.	PA
619	Input/Resolution	Determination of Offer Pending/Waiver Date	Use this field to identify if the employee determined and input the correct offer pending waiver date.	PA
620	Input/Resolution	Civil Penalty Input	Use this field to identify if the employee correctly input all required elements when inputting a civil penalty.	PA
621	Input/Resolution	CAWR/FUTA Input	Use this field to identify if the employee correctly input all required elements when resolving a CAWR or FUTA case/module.	PA
622	Input/Resolution	Edit Return/Reinput Return	Use this field to identify if the employee correctly edited or cleared a return for processing/reprocessing/reinput as required by IRM procedures.	PA
623	Input/Resolution	Refund Trace Procedures	Use this field to identify if the employee took the correct and necessary steps to initiate a refund trace and took appropriate follow-up actions.	PA
624	Input/Resolution	Provide Forms	Use this field to identify if the employee provided the taxpayer with the appropriate forms. This includes inputting a correct form order, inputting an FTD order and providing the self-help methods for obtaining forms.	PA

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Exhibit 21.10.1-5 (Cont. 36) (09-05-2024)

EQRS/NQRS Attributes

Att #	Tab	Attribute Name	Operational Definition	Bucket
625	Input/Resolution	Perfect/Resolve Form Order	Use this field to determine if the employee took the necessary steps to perfect or resolve the form order.	PA
626	Input/Resolution	Input of Business Requirements	Use this field to identify if the employee input the appropriate business requirements (i.e., BOD, WPD, FYM, EC, NIC, RIC, Employees).	PA
627	Input/Resolution	Assign/Update CAF Number	Use this field to determine if the employee assigned/corrected/updated the CAF number when appropriate.	PA
628	Input/Resolution	Update/Input CAF Secondary Information	Use this field to identify if the employee input/updated secondary spouse information as required.	PA
629	Input/Resolution	Input/Update CAF/RAF Forms and Years	Use this field to determine if the employee input/updated the appropriate forms and tax years.	PA
630	Input/Resolution	Input CAF Designation Code	Use this field to determine if the employee input the correct CAF designation code.	PA
631	Input/Resolution	Revoke POA CAF/RAF	Use this field to identify if the employee revoked the POA in the CAF/RAF System appropriately.	PA
632	Input/Resolution	CAF Modify/Indicator Codes	Use this field to identify if the employee correctly input the proper power codes.	PA
633	Input/Resolution	Input CAF Suppression Indicator Code	Use this field to determine if the employee input the appropriate suppression indicator code on the CAF file for closed/retention years to prevent an unpostable condition.	PA
634	Input/Resolution	Input of EIN Reason for Applying	Use this field to indicate if the employee input the reason the taxpayer is applying for an EIN.	PA

Exhibit 21.10.1-5 (Cont. 37) (09-05-2024)
EQRS/NQRS Attributes

Att #	Tab	Attribute Name	Operational Definition	Bucket
635	Input/Resolution	Trust Fund Recovery (TFRP) Inputs	Use this field to identify if the employee correctly input all required TFRP elements when resolving a TFRP case.	PA
636	Input/Resolution	AOIC/AIS Screen Inputs	Use this field to identify if the employee correctly input/updated all applicable AOIC/AIS screens. If applicable, use to show the employee recouped the appropriate tax refunds and applied them to the appropriate tax periods.	PA
637	Input/Resolution	Input / Update to EICPC Database	Use this field to identify if the employee correctly input the required information into EICPC.	PA
643	Input/Resolution	TE/GE Input/Update EO Submodule	Use this field to identify if the employee input/updated the organization's EO Submodule information when appropriate.	PA
644	Input/Resolution	Correct Input into Return Prep Software	Use this field to determine if the employee correctly input into the Return Prep Software.	PA
645	Input/Resolution	Levy Perfection	Use to indicate if the employee correctly resolved the ELS levy condition.	PA
646	Input/Resolution	Input/Update CAWR/ FUTA Miscellaneous Forms	Use this field to identify if the employee correctly completed/ input all forms required in the completion of a CAWR or FUTA case.	PA
647	Input/Resolution	Write Imprest Check	Use this field to identify if the employee properly prepared the Imprest check.	PA
648	Input/Resolution	Automated Lien System Input	Use this field to identify if the employee input correct history and account information onto the ALS screens as required.	PA
649	Input/Resolution	Preparation of Forms	Use this field to identify if employee correctly completed all forms required for case administration.	PA

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Exhibit 21.10.1-5 (Cont. 38) (09-05-2024)

EQRS/NQRS Attributes

Att #	Tab	Attribute Name	Operational Definition	Bucket
650	Input/Resolution	Resolution of AIS Errors	Use this field to identify if employee resolved errors generated when using various AIS systems including IIP, ADS, ENS, APOC and EPOC.	PA
651	Input/Resolution	Correctly Input/Updated Entity	Use this field when any part of the entity on the customer's account needs to be input or updated. This includes input/update TIN, input/update address, input/update filing status, input/update filing requirements, input/update location code.	PA
652	Input/Resolution	Freeze Input	Use this field to identify if the employee followed the appropriate guidelines to input a freeze code.	PA
653	Input/Resolution	Offsets Verified	Use this field to identify if employee reversed the offset to the account where the false return was filed.	PA
654	Input/Resolution	Selected Correct Product and Problem Type	Use this field to identify if the employee correctly selected the correct product and problem type.	PA
655	Input/Resolution	Select Correct e-help Solution ID	Use this field to identify if the employee selected the correct e-help Solution ID.	PA
656	Input/Resolution	Select Correct e-case Status	Use this field to identify if the employee correctly closed the e-case per IRM guidance.	PA
657	Input/Resolution	Selected Resolved by First Contact Box	Use this field to identify if the employee selected the Resolved by 1st box as appropriate.	PA
658	Input/Resolution	Document Contact Information Appropriately	Use this field to identify if the employee created a registered/unregistered e-case as required.	PA

Exhibit 21.10.1-5 (Cont. 39) (09-05-2024)
EQRS/NQRS Attributes

Att #	Tab	Attribute Name	Operational Definition	Bucket
659	Input/Resolution	Selected Appropriate e-Help Business Unit	Use this field to identify if the employee selected the Appropriate e-help Business Unit when creating an e-case.	PA
660	Input/Resolution	Entered Appropriate Notations in Log Books	Use this field to identify if the employee properly completed notations in the log books.	PA
661	Input/Resolution	Appropriate Handling of Incoming Mail	Use this field to identify if the employee followed appropriate procedures for handling of incoming mail.	PA
662	Input/Resolution	Appropriate Stamping Completed	Use this field to identify if employee completed the appropriate established stamping guidelines.	PA
663	Input/Resolution	Disposition of Documents	Use this field to identify if employee took appropriate actions in the disposition of documents.	PA
667*	Input/Resolution	Scanning/Reimaging Completed	Use this field to identify if employee correctly completed scanning or re-imaging process (RS-PCC, PCC, CII)	
668	Input/Resolution	Input Payroll/ Personnel Adjustments	Use this field to determine if the employee properly entered the requested adjustment/ information into NFC and HRC	PA
669	Input/Resolution	T&A Corrections and Adjustments	Use this field to determine if the employee correctly processed a T&A request or adjustment according to T&A regulations/ procedures.	PA
670	Input/Resolution	Correct Processing of Payroll Documents	Use this field to determine if the employee correctly processed payroll documents.	PA
671	Input/Resolution	Correct Processing of HCUPs	Use this field to determine if the employee correctly processed the HCUP.	PA
672	Input/Resolution	Correct SINQ Processing	Use this field to determine if the employee followed SINQ correction procedures.	PA

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Exhibit 21.10.1-5 (Cont. 40) (09-05-2024)

EQRS/NQRS Attributes

Att #	Tab	Attribute Name	Operational Definition	Bucket
673	Input/Resolution	Input TINC Adjust-ment	Use this field to determine if the employee correctly input the TINC adjustment.	PA
674	Input/Resolution	Transmit T&A Records	Use this field to determine if the employee correctly transmitted T&A Records.	PA
675	Input/Resolution	Restoration of Forfeited Annual Leave	Use this field to determine if the employee correctly restored forfeited annual leave.	PA
676	Input/Resolution	Service Now/ Resolution	Use this field to determine if the employee properly input the required information into Service Now.	PA
677	Input/Resolution	Insurance Forms - Processing	Use this field to identify if the employee properly processed insurance forms.	PA
678	Input/Resolution	Federal Employee Group Life Insurance Processing (FEGLI)	Use this field to determine if the employee properly processed Federal Employee Group Life Insurance.	PA
679	Input/Resolution	Forgive (Liquidation of) Advanced Leave	Use this field to determine if the employee properly liquidated advanced leave according to regulations and procedures.	PA
680	Input/Resolution	Leave Buy Back	Use this field to determine if the employee resolved the request for Leave Buy Back.	PA
681	Input/Resolution	Leave Bank/Leave Share	Use this field to determine if the employee resolved the Leave Bank/Leave Share request.	PA
682	Input/Resolution	Lump Sum Separation	Use this field to determine if the employee correctly processed lump sum separation.	PA
683	Input/Resolution	Resolve Timekeeping Issues for Overseas Employees	Use this field to determine if the employee correctly resolved the timekeeping issues for overseas employees.	PA

Exhibit 21.10.1-5 (Cont. 41) (09-05-2024)
EQRS/NQRS Attributes

Att #	Tab	Attribute Name	Operational Definition	Bucket
684	Input/Resolution	Leave Audit	Use this field to determine if the employee correctly completed the leave audit.	PA
685	Input/Resolution	HRC – Resolution of Issue	Use this field to identify if the employee took the appropriate steps to resolve the issue.	PA
686	Input/Resolution	Input Account Adjustments	Use this field to identify if the employee correctly input the tax adjustment, penalty adjustment, interest adjustment, credit adjustment, and all required elements (i.e., transactions, hold, source, reference, priority and reason codes, amount and date fields) when adjusting the account.	PA
687	Input/Resolution	Input Entity Updates	Use this field to identify if the employee correctly input/updated the taxpayer's TIN, name lines(s), address, Filing Status	PA
688	Input/Resolution	Input DDBCK	Use this field to identify if the employee Input DDBCK.	PA
689	Input/Resolution	Input of Forms W-12, 8945/8946 and/or 8498	Use this field to identify if the employee correctly input all required fields when entering the Forms W-12, 8945/8946 or 8498.	PA
690	Input/Resolution	Input /Update Telephone/e-mail address	Use this field to identify if the input/update of the Telephone/e-mail address was completed correctly.	PA
691	Input/Resolution	Resolution/closure code correct	Determine if technician used the correct closure/resolution code when closing.	PA
692	Input/Resolution	KEYWORD identified, if applicable	Determine if the correct keyword was used, if applicable.	PA
693	Input/Resolution	Disclosure Fees	Use this field to determine if the employee completed all fee related research and completed any fee actions as required.	PA

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Exhibit 21.10.1-5 (Cont. 42) (09-05-2024)
EQRS/NQRS Attributes

Att #	Tab	Attribute Name	Operational Definition	Bucket
700	Closing: Final Input/Explanation	History Item	Use this field to identify if the employee input history item(s) as required by the IRM(s).	PA
701	Closing: Final Input/Explanation	Notice Suppression/Release/ASGNI	Use this field to identify if the employee suppressed the issuance of the notice or released the notice when appropriate. Also use this field if the employee appropriately input CC STAUP or ASGNI.	PA
702	Closing: Final Input/Explanation	Identified/Provided Appeal Rights or Statutory Letters	Use this field to identify if the employee appropriately identified, addressed and/or provided appeal rights or statutory letters.	RA
703	Closing: Final Input/Explanation	POA Contacted	Use this field to identify if the employee verified the existence of a valid Power of Attorney (POA) and that the employee contacted the POA when appropriate.	RA
704	Closing: Final Input/Explanation	Telephone/Fax Number Secured/Verified	Use this field to identify if the employee secured and/or verified the taxpayer's/representative's fax and/or telephone number and input/updated on the appropriate system.	PA
705	Closing: Final Input/Explanation	Check Annotation/Payment Requirements and Options	Use this field to identify if the employee properly explained the requirements for submitting payments, including check annotation, mailing addresses, and credit card/electronic options.	PA
706	Closing: Final Input/Explanation	Explain IRS Time Frames	Use this field to identify if the employee explained the expected IRS timeframes and/or deadlines, and their relation to the taxpayer's/customer's inquiry.	PA

Exhibit 21.10.1-5 (Cont. 43) (09-05-2024)
EQRS/NQRS Attributes

Att #	Tab	Attribute Name	Operational Definition	Bucket
707	Closing: Final Input/Explanation	Required Correspondence (Non-Statutory)	Use this field to identify if the employee initiated any required correspondence (non-statutory) including appropriately selected paragraphs, attachments, and enclosures when applicable.	PA
708	Closing: Final Input/Explanation	Addressed Full Scope of IRS Issues	Use this field to identify if the employee addressed all applicable open IRS issues when considering the full scope of the call/case. This attribute is appropriate for use in the following Operations: Exam, EITC Certification, Innocent Spouse, AUR, Excise, TE/GE, CCP Collections, and CCP Exam.	PA
709	Closing: Final Input/Explanation	Original Documents/Classified Waste	Use this field to identify if the employee returned all original documents to the customer and/or properly disposed of any correspondence and attachments, including, but not limited to, Classified Waste. Refer to IRM 21.5.1, <i>General Adjustments</i> for guidance on handling classified waste to prevent inadvertent/unlawful destruction of records.	PA
710	Closing: Final Input/Explanation	Employee Case Documentation	Use this field to identify if the employee completed the required case documentation per IRM guidelines including accurate, clear, and concise preparation of internal documents. For TE/GE, this includes case history documentation.	PA
711	Closing: Final Input/Explanation	Refund/TOP Offset Explanation	Use this field to identify if the employee explained a refund offset including a TOP offset.	PA
712	Closing: Final Input/Explanation	Refund Resolution	Use this field to identify if an employee appropriately resolved a refund inquiry.	PA

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Exhibit 21.10.1-5 (Cont. 44) (09-05-2024)

EQRS/NQRS Attributes

Att #	Tab	Attribute Name	Operational Definition	Bucket
713	Closing: Final Input/Explanation	Appropriate Close or Control Case (National Review Staff Only)	Use this field to indicate if the case was closed or controlled (opened, updated, or closed) per IRM guidelines.	PA
714	Closing: Final Input/Explanation	Employee Appropriate Close or Control (EQRS Only)	Use this field to indicate if the employee closed or controlled (opened, updated, and/or closed) their case following IRM guidelines.	PA
715	Closing: Final Input/Explanation	Correct/Complete Response/Resolution	Use this field to identify if the employee provided the taxpayer with the correct response or resolution to their case or issue, and if appropriate, took the necessary case actions or case disposition to provide this response or resolution. To code this attribute, do not take into consideration any additional IRS issues or procedures that do not directly impact the taxpayer's issue or case.	CA
716	Closing: Final Input/Explanation	Professional Closing (Phones)	Use this field to identify if the employee appropriately closed the contact with the taxpayer. (Phones)	P
718	Closing: Final Input/Explanation	Met Internal Customer Requirements (Alternative to 715)	Use this field to identify if the employee properly completed all case actions where final work product does not directly impact the taxpayer. This field should be coded if an employee completed a work step that does not affect customer accuracy, in lieu of attribute 715 (if attribute 715 applies, do not use this attribute).	PA
719	Closing: Final Input/Explanation	Provided Rmail Case Number	Use this field to identify if the employee provided the Rmail case number.	PA

Exhibit 21.10.1-5 (Cont. 45) (09-05-2024)
EQRS/NQRS Attributes

Att #	Tab	Attribute Name	Operational Definition	Bucket
720	Closing: Final Input/ Explanation	Required Batch Actions	Use this field to identify if the employee took all required batch actions per IRM.	PA
721	Closing: Final Input/ Explanation	ETLA/IEAR Response Requirements	Use this field to identify if the ETLA/IEAR response provided by the employee followed the requirements in the IRM including citing a reference that supports the written answer provided to the taxpayer.	PA
722	Closing: Final Input/ Explanation	COIC/CCP Inventory Management	Use this field to identify if the employee took actions based on first in/first out IRS received date.	PA
723	Closing: Final Input/ Explanation	Case File Folder	Use this field to determine if the employee properly prepared and assembled the case file.	PA
724	Closing: Final Input/ Explanation	EIN Name and Address Spellback	Use this field to identify if the employee spelled back all name and address information. (Exception: When major city codes are used).	PA
725	Closing: Final Input/ Explanation	Verified/Secured Prior EIN	Use this field to identify if the employee secured and/or verified the taxpayer's prior EIN and input the appropriate code/indicator on the system.	PA
726	Closing: Final Input/ Explanation	Explanation of IRS Notice/Letter	Use this field to identify if the employee provided a correct and complete explanation to a notice/letter inquiry when no other action/input is necessary on the taxpayer's account. This attribute should only be used when a more specific procedural attribute that addresses the specific issue is not available.	PA

Exhibit 21.10.1-5 (Cont. 46) (09-05-2024)

EQRS/NQRS Attributes

Att #	Tab	Attribute Name	Operational Definition	Bucket
727	Closing: Final Input/Explanation	EITC Certification - Administrative Rights	Use this field to identify if the employee explained to the taxpayer their administrative rights when appropriate. Also use this field to identify if the employee recognized the taxpayer's request for administrative review and correctly forwarded case for administrative review.	PA
728	Closing: Final Input/Explanation	Offered Survey Participation	Use this field to identify whether the employee offered to transfer the taxpayer to the Customer Satisfaction Survey line (phones) or ensured the customer was offered a customer satisfaction survey card (in person).	PA
729	Closing: Final Input/Explanation	Appropriate Use of Disclaimer Stamp	Use this field to identify whether the employee stamped (for paper returns), or manually entered (for e-filed returns) the appropriate disclaimer stamp.	PA
730	Closing: Final Input/Explanation	Provide Copy of Return to Taxpayer	Use this field to identify whether the employee provided a copy of an IRS prepared return to the taxpayer/customer.	PA
731	Closing: Final Input/Explanation	Explain Completed Return to Taxpayer	Use this field to identify whether the employee explained the completed return to the taxpayer/customer and explained why a deduction or credit can/cannot be included on their tax return as necessary.	PA
732	Closing: Final Input/Explanation	Input the Correct Qmatic Closing Code	Use this field to identify whether the employee input the correct Qmatic Closing Code for the contact.	PA

Exhibit 21.10.1-5 (Cont. 47) (09-05-2024)
EQRS/NQRS Attributes

Att #	Tab	Attribute Name	Operational Definition	Bucket
733	Closing: Final Input/ Explanation	TE/GE Form Completion Assistance	Use this field to identify whether employee provided appropriate guidance and assistance in completing a TE/GE Determination Application, Tax Return, or Information Return. (TE/GE ONLY).	PA
734	Closing: Final Input/ Explanation	TE/GE Status Inquiry Response	Use this field to identify whether employee provided an appropriate answer/explanation for a TE/GE Application status inquiry or verification of Tax-Exempt status. (TE/GE ONLY)	PA
735	Closing: Final Input/ Explanation	Provide Record of Account/Transcript/ Copy of Return	Use this field to identify if the employee took the proper steps to provide the taxpayer/customer with a correct record of account, account transcript, copy of return, or copy of TE/GE Determination application documents.	PA
736	Closing: Final Input/ Explanation	Publication Method Procedures	Use this field to identify whether the employee followed the procedural steps in the publication method.	PA
737	Closing: Final Input/ Explanation	Confidentiality	Use this field to determine if the employee protected the confidentiality of the taxpayer and/or taxpayer information.	RA
738	Closing: Final Input/ Explanation	Provided Mailing Address/Fax Number	Use this field to identify if the employee appropriately provided the customer with the correct address/fax number for submitting returns, return information, or other documents.	PA
739	Closing: Final Input/ Explanation	Payment Processing Procedures	Use this field to identify whether the employee correctly followed all payment processing procedures, such as completion of from 809 or other posting document, completion of from 795, and immediately placing the payment in a locked container.	PA
740	Closing: Final Input/ Explanation	Prepared Billing File for Certification	Use this field to identify if the employee correctly prepared the invoice billing file for certification.	PA

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Exhibit 21.10.1-5 (Cont. 48) (09-05-2024)

EQRS/NQRS Attributes

Att #	Tab	Attribute Name	Operational Definition	Bucket
741	Closing: Final Input/Explanation	Filing POC with Court	Use this field to identify if employee filed Proofs of Claim (POCs) within established guidelines to protect the government's interest.	RA
742	Closing: Final Input/Explanation	Sorting	Use this field to identify if employee accurately sorted mail/transcripts/reports as appropriate by assigned employee, unit or database, etc.	PA
743	Closing: Final Input/Explanation	Telephone State/Status Procedures	Use this field to identify if the employee used appropriate "talk," "hold," or "mute" telephone state/status procedures. EQRS will also code for "wrap" in this attribute.	PA
744	Closing: Final Input/Explanation	IRS Web Questions/Issues	Use this field to identify whether the employee appropriately responded to IRS web questions/issues, including E-filing problems, explanation on how to find information, and EO on-line Publication 78 and/or on-line EOMF issues.	PA
745	Closing: Final Input/Explanation	TE/GE Informant/Plan Participant Issues	Use this field to identify whether the employee provided customer with an appropriate response to TE/GE related Informant issues and/or Plan Participant issues.	PA
746	Closing: Final Input/Explanation	EIN Issues	Use this field to identify whether the employee appropriately responded to the customer's EIN inquiry, including providing an explanation how to obtain an EIN and resolving EIN discrepancies (such as duplicates).	PA

Exhibit 21.10.1-5 (Cont. 49) (09-05-2024)
EQRS/NQRS Attributes

Att #	Tab	Attribute Name	Operational Definition	Bucket
747	Closing: Final Input/Explanation	Confirmation of Receipt	Use this field to identify whether the employee provided an appropriate response to the customer's request for confirmation of receipt of a return, correspondence, or notice response.	PA
749	Closing: Final Input/Explanation	Appropriate Closing for Forms and Reconciliation	Use this field to identify if employee correctly completed closing and reconciliation of all forms.	PA
750	Closing: Final Input/Explanation	Appropriate Balancing Process Completed	Use this field to identify if employee completed correct updating/balancing process.	PA
751	Closing: Final Input/Explanation	Debt Letter Sent	Use this field to determine if the employee sent letter properly explaining debt to the customer.	PA
752	Closing: Final Input/Explanation	Call Summarization	Use this field to identify if the employee correctly summarized the call.	PA
753	Closing: Final Input/Explanation	Identity Theft Documentation	Use this field to identify if the employee requested/verified Identity Theft Documentation	PA
754	Closing: Final Input/Explanation	Return Information	Use this field to identify if the employee provided the customer with any necessary information to file a return.	PA
755	Closing: Final Input/Explanation	Was ticket issue resolved	Determine if issue/request was resolved.	PA
756	Closing: Final Input/Explanation	Knowledge Candidate box checked, if applicable	Candidate for Knowledge DB box checked, if applicable?	PA
757	Closing: Final Input/Explanation	Problem Candidate box checked, if applicable	Determine if technician checked the Problem Management Candidate box, if applicable.	PA
758	Closing: Final Input/Explanation	Customer Concurrence obtained	Determine if technician obtained customer concurrence before closing ticket.	PA

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Exhibit 21.10.1-5 (Cont. 50) (09-05-2024)

EQRS/NQRS Attributes

Att #	Tab	Attribute Name	Operational Definition	Bucket
759	Closing: Final Input/Explanation	Document Prepared	Use this field to identify if employee took appropriate actions to prepare incident interaction/KISAM ticket and document properly.	PA
760	Closing: Final Input/Explanation	Document Prepared Accurately	Use this field to identify if employee accurately and clearly prepared an incident interaction/KISAM ticket and document properly.	PA
761	Closing: Final Input/Explanation	Resolution entry is written in a clear and concise sentence structure	Determine if resolution is clear and easy to understand.	PA
762	Closing: Final Input/Explanation	Application of Routine Agency Procedure	Use this field to identify if the employee provided instructions to the requester on routine agency procedures when copies of a record of account, account transcript, copy of return, or copy of TE/GE Determination application documents were requested.	PA
763	Closing: Final Input/Explanation	Workaround removed from KE Record and replaced with NA prior to closing?	Use this field to determine if the employee removed the work-around from the Known Error record prior to closing the Known Error.	PA
764	Closing: Final Input/Explanation	Did the specialist attach the live chat exchange to the interaction?	Use this field to determine if the employee attached the live chat exchange to the interaction.	PA
765	Closing: Final Input/Explanation	Do the Root Cause notes clearly explain why the issue occurred?	Use this field to determine if the root cause was clearly and accurately documented.	PA

Exhibit 21.10.1-5 (Cont. 51) (09-05-2024)
EQRS/NQRS Attributes

Att #	Tab	Attribute Name	Operational Definition	Bucket
766	Closing: Final Input/Explanation	Are the IMR Updates completed?	Use this field to determine if the IMR review details/summary includes a non-technical summary that has captured the key events, actions taken during the incident resolution, and any lessons learned during the system or application restoration process.	PA
767	Closing: Final Input/Explanation	Identify/Offer Follow-up Appointment	Use this field when the employee identifies the need for and offers to schedule a follow-up appointment for the taxpayer.	PA
800	Professionalism	Clear/Professional Communication (Phone/Face to Face)	Use this field to identify if the employee used clear and appropriate language with no jargon to ensure that communication is complete. Required on all calls.	P
801	Professionalism	Clear/Professional Written Communication	Use this field to identify if all correspondence/documentation is professional. This includes the use of clear and appropriate language with no jargon to ensure that written communication is complete. This also includes correct selection of canned paragraphs to ensure the taxpayer's/customer's level of understanding.	
804	Professionalism	Courteous (Phones)	Use this field to identify if the employee provided courteous service to the taxpayer (Phones).	P
805	Professionalism	Courteous (Paper)	Use this field to identify if the employee provided courteous service to the taxpayer/customer (Paper).	P
806	Professionalism	Effective Listening	Use this field to identify if the employee listened to the taxpayer/customer in an effective manner to maximize employee understanding.	P

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Exhibit 21.10.1-5 (Cont. 52) (09-05-2024)

EQRS/NQRS Attributes

Att #	Tab	Attribute Name	Operational Definition	Bucket
807	Professionalism	Apologized (Phones/Face to Face)	Use this field to identify if the employee apologized to the taxpayer for IRS errors when appropriate (Phones).	P
808	Professionalism	Apologized (Paper)	Use this field to identify if the employee apologized to the taxpayer/customer for IRS errors when appropriate (Paper).	P
809	Professionalism	Correspondence Format	Use this field to identify if the employee used the correct format, grammar, spelling, punctuation, and letter type in correspondence with the taxpayer.	P
810	Professionalism	Referral Memo	Use this field to identify whether the referral memorandum is complete, written in a professional manner, contains all pertinent information, and uses clear and appropriate language and grammar.	P
811	Professionalism	Resolution entry is written in a clear and concise sentence structure	Determine if resolution is clear and easy to understand.	P
812	Professionalism	Effective Listening and Probing	Use this field to identify if the employee listened to the customer in an effective manner and asked probing questions to maximize employee understanding of the customer's issue.	P
813	Professionalism	Professional Closing	Did the agent correctly finalize the conversation by explaining next steps and use appropriate closing statements, such as, "Is there anything else I can help you with?"	P

Exhibit 21.10.1-5 (Cont. 53) (09-05-2024)
EQRS/NQRS Attributes

Att #	Tab	Attribute Name	Operational Definition	Bucket
814	Professionalism	Coordinator hosted calls/meetings? Coordinator was prepared, professional, and organized?	Use this field to determine if the employee was prepared, professional, and organized when hosting any calls/meetings.	P
815	Professionalism	Coordinator distributed timely meeting notes to the team? Uploaded timely to SharePoint?	Use this field to determine if the employee timely distributed meeting notes to the team and timely uploaded the meeting notes to the EOps PM Share-Point.	P
900	Timeliness	Employee Interim Contact Requirements Met (EQRS Only)	Use this field to indicate if the employee took action(s) to meet all interim contact requirements from the time the employee received the case.	T
901	Timeliness	Interim Contacts (National Quality Review Staffs Only)	Use this field to indicate if appropriate interim contacts were met (corporate).	T
902	Timeliness	Case Management Follow-Up Timeframes Met (EQRS Only)	Use this field to indicate if all applicable "Case Management" follow-up timeframes were met to take appropriate action(s) on the earliest possible date when working a case or call. Follow-up timeframes consist of the following types of steps: re-ordering information (i.e., docs, printouts), suspended cases (waiting for a reply from either a taxpayer or another area within IRS).	T
903	Timeliness	Appropriate Timely Actions (EQRS ONLY)	Use this field to determine if the employee took appropriate timely actions to resolve the case or issue. To code for this attribute, do not take into consideration whether the case or issue was worked accurately.	T

Embedded Quality (EQ) Program for Accounts Management, Campus Collection, Campus Examination, Field Assistance, Tax Exempt/Government Entities, Return Integrity and Compliance Services (RICS), and Electronic Products and Services Support 21.10.1 page 217

Exhibit 21.10.1-5 (Cont. 54) (09-05-2024)
EQRS/NQRS Attributes

Att #	Tab	Attribute Name	Operational Definition	Bucket
904	Timeliness	Appropriate Timely Actions (National Review Staff ONLY)	Use this field to determine if appropriate timely actions were taken to resolve the case or issue. To code for this attribute, do not take into consideration whether the case or issue was worked accurately.	T
906	Timeliness	Appropriate Use of Talk Time	Use this field to identify if the employee efficiently handled the call (talk time) including extraneous dialog, controlling the conversation. Required on all calls.	T
907	Timeliness	Conversation Control	Use this field to identify if the employee controlled the conversation with the taxpayer to keep it on track.	
908	Timeliness	Appropriate Use of Hold Time	Use this field to identify if the employee used the appropriate length of hold time for the complexity of the issue.	T
909	Timeliness	Appropriate Use of Wrap Time (EQRS Only)	Use this field to identify if the employee used the appropriate length of wrap time for the complexity of the issue.	T
910	Timeliness	Interim Contacts Met By a Prior Functional Area (National Review Staff Only)	Use this field to indicate if appropriate interim contacts were met by a prior functional area (only areas that have the same interim contact requirements) for cases transferred to your functional area (corporate). Do not use this attribute if the case/ correspondence was received in your area before the appropriate interim contacts date expired; use attribute 901.	T

Exhibit 21.10.1-5 (Cont. 55) (09-05-2024)
EQRS/NQRS Attributes

Att #	Tab	Attribute Name	Operational Definition	Bucket
912	Timeliness	Appropriate Use of Research Time	Use this field to identify if the employee used the appropriate length of research time for the complexity of the issue.	T
913	Timeliness	Applicable Time-frames Met	Use this field to indicate if all applicable IRM timeframes were met.	T
914	Timeliness	Timely Employee 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.	T
915	Timeliness	Timely Initial Contact	Use this field to identify if the employee attempted initial contact timely.	T
916	Timeliness	Workload Management	Use this field to identify whether the employee utilized effective workload management techniques to timely complete the case or issue with no unnecessary step causing delay in the final resolution.	T
917	Timeliness	Timely actions taken within MSLA guidelines	Determine if technicians took timely actions once ticket was assigned to them per the MSLA.	T
918	Timeliness	Timely Resolved within MSLA guidelines	Determine if technicians timely resolved once ticket was assigned to them per the MSLA.	T
919	Timeliness	Initial Contact Date and Method completed correctly	Determine if technician documented initial contact date and method.	T
920	Timeliness	Maintained reference material and case files	Use this field to identify whether the employee maintains organized case files and reference materials to ensure ready access and ensures automated inventory information is current.	T
921	Timeliness	Timely Initial Case Actions	Use this field to identify whether the employee took appropriate initial action on first touch.	T

Exhibit 21.10.1-5 (Cont. 56) (09-05-2024)
EQRS/NQRS Attributes

Att #	Tab	Attribute Name	Operational Definition	Bucket
922	Timeliness	Time spent commensurate with complexity and training level	Use this field to identify whether the employee efficiently used time to complete inventory or case(s) without unnecessary delays consistent with employee's training level and complexity of case(s).	T
923	Timeliness	Appropriate use of inventory time	Use this field to identify whether the employee, when assigned to work inventory, uses time appropriately to minimize case time.	T
924	Timeliness	Managed inventory effectively according to established priorities	Use this field to identify whether the employee uses established priorities to work their inventory.	T
925	Timeliness	TASK tickets created/assigned where appropriate? Are they timely assigned, updated and worked?	Use this field to determine if the employee created and assigned Task tickets, when appropriate, and determine if Tasks are timely updated, worked and closed by the Problem Analyst.	T
926	Timeliness	If a workaround is available, has the Known Error been timely created/published/Updated?	Use this field to determine if the employee timely created, published, and/or updated the Known Error with workaround guidance when identified.	T
927	Timeliness	Activities section includes timely updates reflecting significant events or important info?	Use this field to determine if the employee documented significant events and/or important information and milestones within the Journal Updates of the Activities tab in the PM record.	T
928	Timeliness	If P1/P2, timely actions taken to provide incident number to the caller?	Use this field to determine if the employee provided the incident number within 20 minutes to the customer.	T
929	Timeliness	Procedure Timeframes Met	Use this field to identify procedure timeframes have been met.	T

Exhibit 21.10.1-5 (Cont. 57) (09-05-2024)**EQRS/NQRS Attributes**

Att #	Tab	Attribute Name	Operational Definition	Bucket
930	Timeliness	Timely Actions	Use this field to determine if timely action(s)/lack of action caused a delay in the resolution of the call, case or issue. Delays include the taxpayer having to recontact the IRS, securing additional information from the taxpayer, and updating/correcting the account later.	T

Note: Asterisk (*) indicates attribute is no longer in use.

Exhibit 21.10.1-6 (08-17-2023)

715 Flow Chart for Account Management, Campus Collection, Campus Examination, Field Assistance, e-help, Return Integrity and Compliance Services (RICS) – Integrity and Verification Operations and TE/GE

Exhibit 21.10.1-6 (Cont. 1) (08-17-2023)

715 Flow Chart for Account Management, Campus Collection, Campus Examination, Field Assistance, e-help, Return Integrity and Compliance Services (RICS) – Integrity and Verification Operations and TE/GE

Attribute 715 Coding Flow Chart

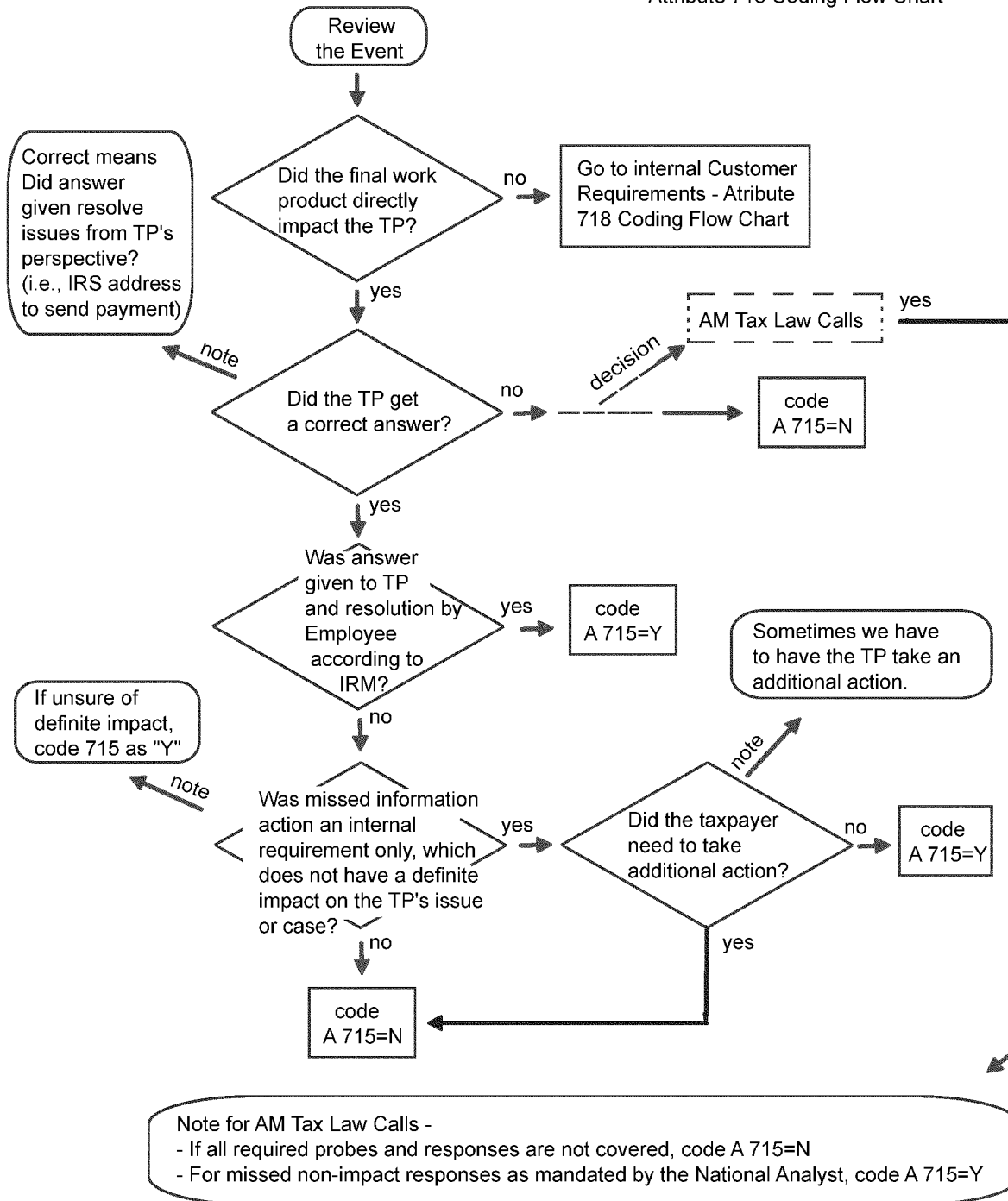


Exhibit 21.10.1-7 (10-01-2010)
718 Flow Chart

Exhibit 21.10.1-7 (Cont. 1) (10-01-2010)
718 Flow Chart

Attribute 718 Coding Flow Chart

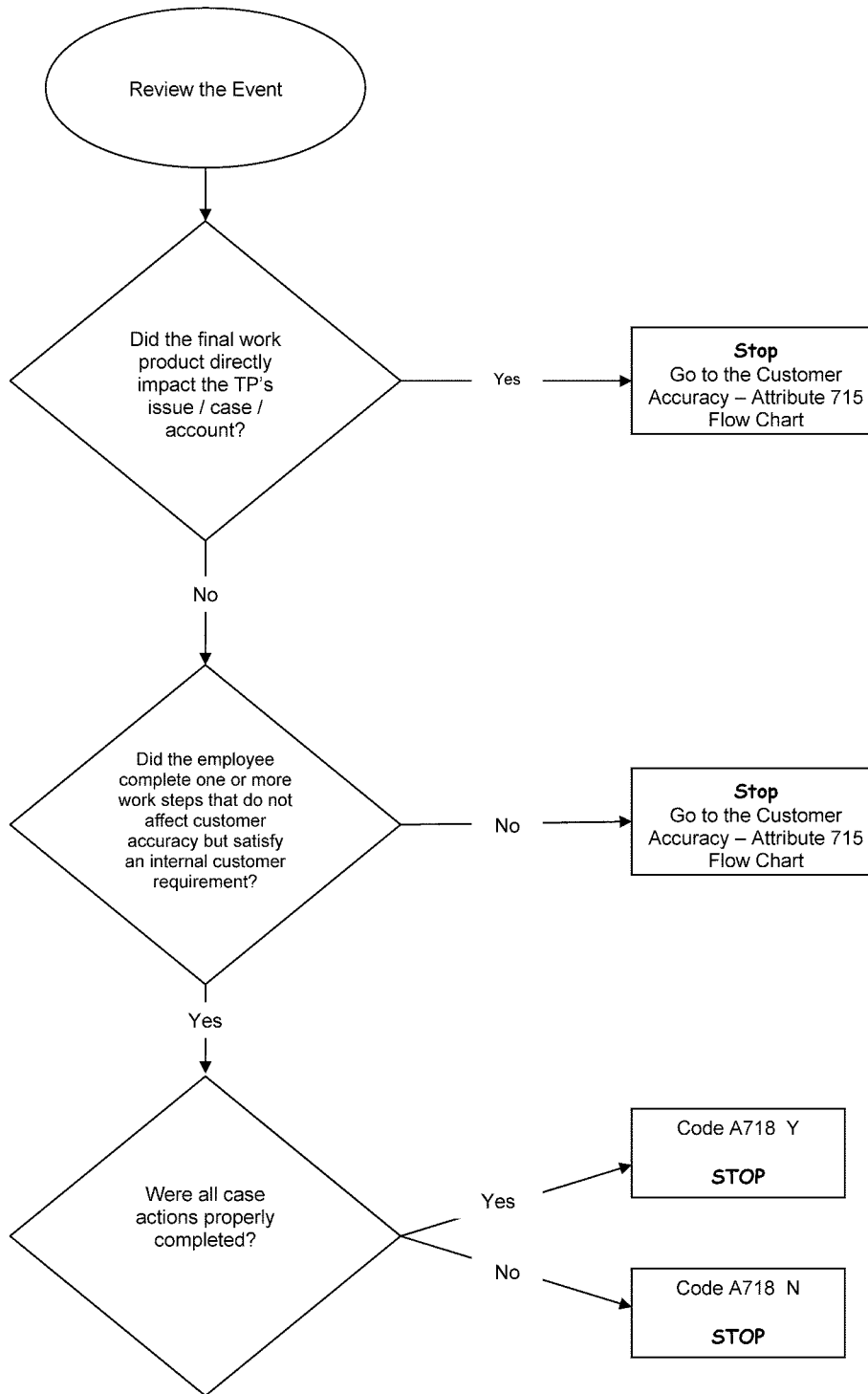


Exhibit 21.10.1-8 (08-17-2023)

909 Flow Chart for Centralized Evaluative Review

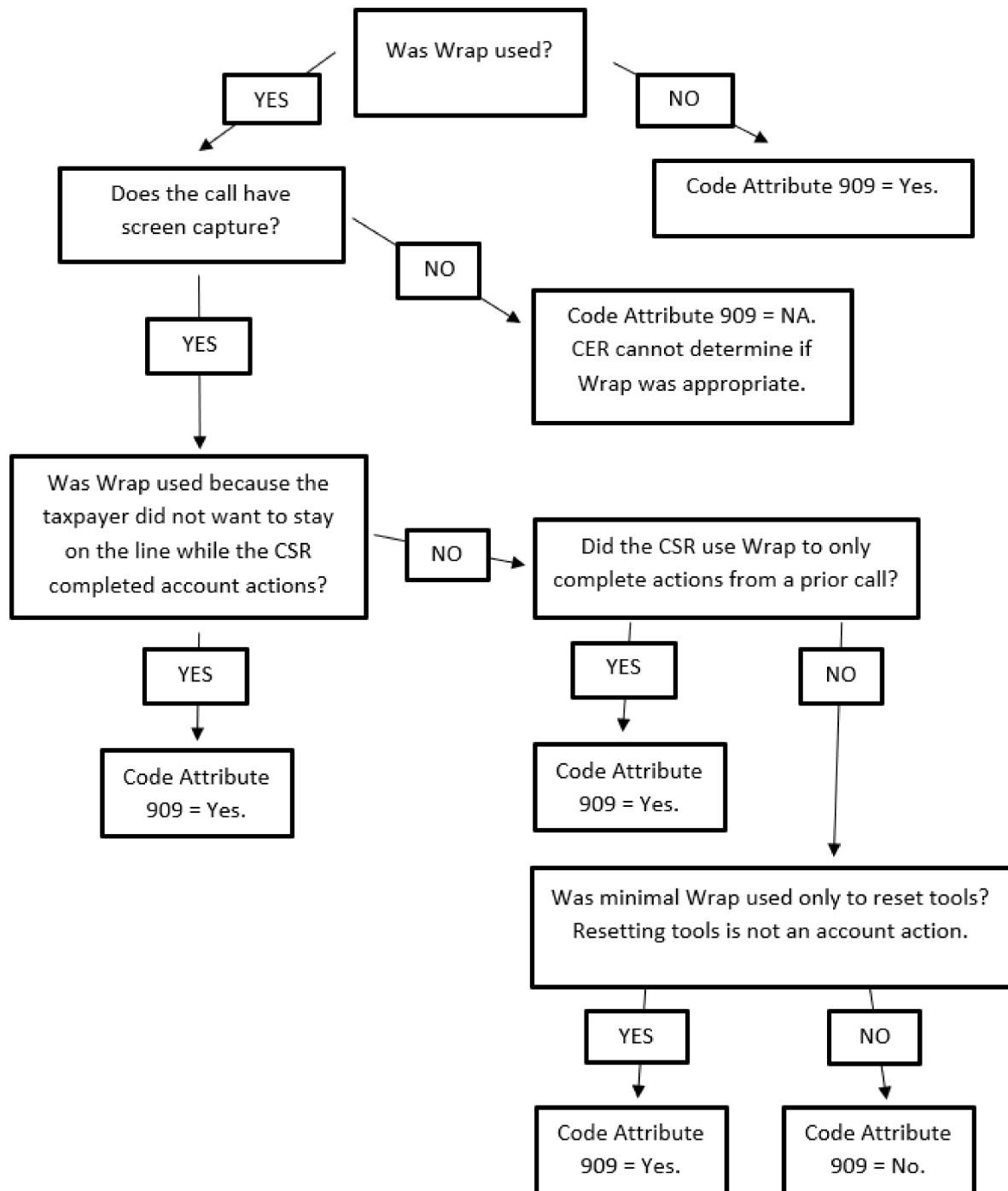


Exhibit 21.10.1-9 (09-05-2024)**NQRS Month Ending Cutoff Dates - Cycle SPRGs**

The chart below displays the NQRS cutoff Dates for Cycle SPRGs for FY21 through FY25.

Month	Start Date	End Date	DCI Input and Edit Cutoff (End Date + 10 days)	Volume Input Cutoff (End Date + 10 days)	FY Month	Planning Period	FY
20-Oct	9/27/2020	10/31/2020	11/10/2020	11/10/2020	1	1	21
20-Nov	11/1/2020	11/28/2020	12/8/2020	12/8/2020	2	1	21
20-Dec	11/29/2020	12/26/2020	1/5/2021	1/5/2021	3	1	21
21-Jan	12/27/2020	1/30/2021	2/9/2021	2/9/2021	4	2	21
21-Feb	1/31/2021	2/27/2021	3/9/2021	3/9/2021	5	2	21
21-Mar	2/28/2021	3/27/2021	4/6/2021	4/6/2021	6	2	21
21-Apr	3/28/2021	4/24/2021	5/4/2021	5/4/2021	7	2	21
21-May	4/25/2021	5/29/2021	6/8/2021	6/8/2021	8	2	21
21-Jun	5/30/2021	6/26/2021	7/6/2021	7/6/2021	9	2	21
21-Jul	6/27/2021	7/31/2021	8/10/2021	8/10/2021	10	3	21
21-Aug	8/1/2021	8/28/2021	9/7/2021	9/7/2021	11	3	21
21-Sep	8/29/2021	9/25/2021	10/5/2021	10/5/2021	12	3	21
21-Oct	9/26/2021	10/30/2021	11/9/2021	11/9/2021	1	1	22
21-Nov	10/31/2021	11/27/2021	12/7/2021	12/7/2021	2	1	22
21-Dec	11/28/2021	12/25/2021	1/4/2022	1/4/2022	3	1	22
22-Jan	12/26/2021	1/29/2022	2/8/2022	2/8/2022	4	2	22
22-Feb	1/30/2022	2/26/2022	3/8/2022	3/8/2022	5	2	22
22-Mar	2/27/2022	3/26/2022	4/5/2022	4/5/2022	6	2	22
22-Apr	3/27/2022	4/30/2022	5/10/2022	5/10/2022	7	2	22
22-May	5/1/2022	5/28/2022	6/7/2022	6/7/2022	8	2	22
22-Jun	5/29/2022	6/25/2022	7/5/2022	7/5/2022	9	2	22
22-Jul	6/26/2022	7/30/2022	8/9/2022	8/9/2022	10	3	22
22-Aug	7/31/2022	8/27/2022	9/6/2022	9/6/2022	11	3	22
22-Sep	8/28/2022	9/24/2022	10/4/2022	10/4/2022	12	3	22
22-Oct	9/25/2022	10/29/2022	11/8/2022	11/8/2022	1	1	23
22-Nov	10/30/2022	11/26/2022	12/6/2022	12/6/2022	2	1	23

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Exhibit 21.10.1-9 (Cont. 1) (09-05-2024)

NQRS Month Ending Cutoff Dates - Cycle SPRGs

Month	Start Date	End Date	DCI Input and Edit Cutoff (End Date + 10 days)	Volume Input Cutoff (End Date + 10 days)	FY Month	Planning Period	FY
22-Dec	11/27/2022	12/31/2022	1/10/2023	1/10/2023	3	1	23
23-Jan	1/1/2023	1/28/2023	2/7/2023	2/7/2023	4	2	23
23-Feb	1/29/2023	2/25/2023	3/7/2023	3/7/2023	5	2	23
23-Mar	2/26/2023	3/25/2023	4/4/2023	4/4/2023	6	2	23
23-Apr	3/26/2023	4/29/2023	5/9/2023	5/9/2023	7	2	23
23-May	4/30/2023	5/27/2023	6/6/2023	6/6/2023	8	2	23
23-Jun	5/28/2023	6/24/2023	7/4/2023	7/4/2023	9	2	23
23-Jul	6/25/2023	7/29/2023	8/8/2023	8/8/2023	10	3	23
23-Aug	7/30/2023	8/26/2023	9/5/2023	9/5/2023	11	3	23
23-Sep	8/27/2023	9/30/2023	10/10/2023	10/10/2023	12	3	23
23-Oct	10/1/2023	10/28/2023	11/7/2023	11/7/2023	1	1	24
23-Nov	10/29/2023	11/25/2023	12/5/2023	12/5/2023	2	1	24
23-Dec	11/26/2023	12/30/2023	1/9/2024	1/9/2024	3	1	24
24-Jan	12/31/2023	1/27/2024	2/6/2024	2/6/2024	4	2	24
24-Feb	1/28/2024	2/24/2024	3/5/2024	3/5/2024	5	2	24
24-Mar	2/25/2024	3/30/2024	4/9/2024	4/9/2024	6	2	24
24-Apr	3/31/2024	4/27/2024	5/7/2024	5/7/2024	7	2	24
24-May	4/28/2024	5/25/2024	6/4/2024	6/4/2024	8	2	24
24-Jun	5/26/2024	6/29/2024	7/9/2024	7/9/2024	9	2	24
24-Jul	6/30/2024	7/27/2024	8/6/2024	8/6/2024	10	3	24
24-Aug	7/28/2024	8/31/2024	9/10/2024	9/10/2024	11	3	24
24-Sep	9/1/2024	9/28/2024	10/8/2024	10/8/2024	12	3	24
24-Oct	9/29/2024	10/26/2024	11/5/2024	11/5/2024	1	1	25
24-Nov	10/27/2024	11/30/2024	12/10/2024	12/10/2024	2	1	25
24-Dec	12/1/2024	12/28/2024	1/7/2025	1/7/2025	3	1	25

Exhibit 21.10.1-9 (Cont. 2) (09-05-2024)**NQRS Month Ending Cutoff Dates - Cycle SPRGs**

Month	Start Date	End Date	DCI Input and Edit Cutoff (End Date + 10 days)	Volume Input Cutoff (End Date + 10 days)	FY Month	Planning Period	FY
25-Jan	12/29/2024	1/25/2025	2/4/2025	2/4/2025	4	2	25
25-Feb	1/26/2025	2/22/2025	3/4/2025	3/4/2025	5	2	25
25-Mar	2/23/2025	3/29/2025	4/8/2025	4/8/2025	6	2	25
25-Apr	3/30/2025	4/26/2025	5/6/2025	5/6/2025	7	2	25
25-May	4/27/2025	5/31/2025	6/10/2025	6/10/2025	8	2	25
25-Jun	6/1/2025	6/28/2025	7/8/2025	7/8/2025	9	2	25
25-Jul	6/29/2025	7/26/2025	8/5/2025	8/5/2025	10	3	25
25-Jun	7/27/2025	8/30/2025	9/9/2025	9/9/2025	11	3	25
25-Jul	8/31/2025	9/27/2025	10/7/2025	10/7/2025	12	3	25

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Exhibit 21.10.1-10 (09-05-2024)

NQRS Month Ending Cutoff Dates - Calendar SPRGs

The chart below displays the NQRS cutoff Dates for Calendar SPRGs for FY21 through FY25.

Month	Start Date	End Date	DCI Input and Edit Cutoff (End Date + 10 days)	Volume Input Cutoff (End Date + 10 days)	FY Month	Planning Period	FY
20-Oct	10/1/2020	10/31/2020	11/10/2020	11/10/2020	1	1	21
20-Nov	11/1/2020	11/30/2020	12/10/2020	12/10/2020	2	1	21
20-Dec	12/1/2020	12/31/2020	1/10/2021	1/10/2021	3	1	21
21-Jan	1/1/2021	1/31/2021	2/10/2021	2/10/2021	4	2	21
21-Feb	2/1/2021	2/28/2021	3/10/2021	3/10/2021	5	2	21
21-Mar	3/1/2021	3/31/2021	4/10/2021	4/10/2021	6	2	21
21-Apr	4/1/2021	4/30/2021	5/10/2021	5/10/2021	7	2	21
21-May	5/1/2021	5/31/2021	6/10/2021	6/10/2021	8	2	21
21-Jun	6/1/2021	6/30/2021	7/10/2021	7/10/2021	9	2	21
21-Jul	7/1/2021	7/31/2021	8/10/2021	8/10/2021	10	3	21
21-Aug	8/1/2021	8/31/2021	9/10/2021	9/10/2021	11	3	21
21-Sep	9/1/2021	9/30/2021	10/10/2021	10/10/2021	12	3	21
21-Oct	10/1/2021	10/31/2021	11/10/2021	11/10/2021	1	1	22
21-Nov	11/1/2021	11/30/2021	12/10/2021	12/10/2021	2	1	22
21-Dec	12/1/2021	12/31/2021	1/10/2022	1/10/2022	3	1	22
22-Jan	1/1/2022	1/31/2022	2/10/2022	2/10/2022	4	2	22
22-Feb	2/1/2022	2/28/2022	3/10/2022	3/10/2022	5	2	22
22-Mar	3/1/2022	3/31/2022	4/10/2022	4/10/2022	6	2	22
22-Apr	4/1/2022	4/30/2022	5/10/2022	5/10/2022	7	2	22
22-May	5/1/2022	5/31/2022	6/10/2022	6/10/2022	8	2	22
22-Jun	6/1/2022	6/30/2022	7/10/2022	7/10/2022	9	2	22
22-Jul	7/1/2022	7/31/2022	8/10/2022	8/10/2022	10	3	22
22-Aug	8/1/2022	8/31/2022	9/10/2022	9/10/2022	11	3	22
22-Sep	9/1/2022	9/30/2022	10/10/2022	10/10/2022	12	3	22

Exhibit 21.10.1-10 (Cont. 1) (09-05-2024)**NQRS Month Ending Cutoff Dates - Calendar SPRGs**

Month	Start Date	End Date	DCI Input and Edit Cutoff (End Date + 10 days)	Volume Input Cutoff (End Date + 10 days)	FY Month	Planning Period	FY
22-Oct	10/1/2022	10/31/2022	11/10/2022	11/10/2022	1	1	23
22-Nov	11/1/2022	11/30/2022	12/10/2022	12/10/2022	2	1	23
22-Dec	12/1/2022	12/31/2022	1/10/2023	1/10/2023	3	1	23
23-Jan	1/1/2023	1/31/2023	2/10/2023	2/10/2023	4	2	23
23-Feb	2/1/2023	2/28/2023	3/10/2023	3/10/2023	5	2	23
23-Mar	3/1/2023	3/31/2023	4/10/2023	4/10/2023	6	2	23
23-Apr	4/1/2023	4/30/2023	5/10/2023	5/10/2023	7	2	23
23-May	5/1/2023	5/31/2023	6/10/2023	6/10/2023	8	2	23
23-Jun	6/1/2023	6/30/2023	7/10/2023	7/10/2023	9	2	23
23-Jul	7/1/2023	7/31/2023	8/10/2023	8/10/2023	10	3	23
23-Aug	8/1/2023	8/31/2023	9/10/2023	9/10/2023	11	3	23
23-Sep	9/1/2023	9/30/2023	10/10/2023	10/10/2023	12	3	23
23-Oct	10/1/2023	10/31/2023	11/10/2023	11/10/2023	1	1	24
23-Nov	11/1/2023	11/30/2023	12/10/2023	12/10/2023	2	1	24
23-Dec	12/1/2023	12/31/2023	1/10/2024	1/10/2024	3	1	24
24-Jan	1/1/2024	1/31/2024	2/10/2024	2/10/2024	4	2	24
24-Feb	2/1/2024	2/29/2024	3/10/2024	3/10/2024	5	2	24
24-Mar	3/1/2024	3/31/2024	4/10/2024	4/10/2024	6	2	24
24-Apr	4/1/2024	4/30/2024	5/10/2024	5/10/2024	7	2	24
24-May	5/1/2024	5/31/2024	6/10/2024	6/10/2024	8	2	24
24-Jun	6/1/2024	6/30/2024	7/10/2024	7/10/2024	9	2	24
24-Jul	7/1/2024	7/31/2024	8/10/2024	8/10/2024	10	3	24
24-Aug	8/1/2024	8/31/2024	9/10/2024	9/10/2024	11	3	24
24-Sep	9/1/2024	9/30/2024	10/10/2024	10/10/2024	12	3	24
24-Oct	10/1/2024	10/31/2024	11/10/2024	11/10/2024	1	1	25
24-Nov	11/1/2024	11/30/2024	12/10/2024	12/10/2024	2	2	25
24-Dec	12/1/2024	12/31/2024	1/10/2025	1/10/2025	3	3	25
25-Jan	1/1/2025	1/31/2025	2/10/2025	2/10/2025	4	4	25

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Exhibit 21.10.1-10 (Cont. 2) (09-05-2024)

NQRS Month Ending Cutoff Dates - Calendar SPRGs

Month	Start Date	End Date	DCI Input and Edit Cutoff (End Date + 10 days)	Volume Input Cutoff (End Date + 10 days)	FY Month	Planning Period	FY
25-Feb	2/1/2025	2/28/2025	3/10/2025	3/10/2025	5	5	25
25-Mar	3/1/2025	3/31/2025	4/10/2025	4/10/2025	6	6	25
25-Apr	4/1/2025	4/30/2025	5/10/2025	5/10/2025	7	7	25
25-May	5/1/2025	5/31/2025	6/10/2025	6/10/2025	8	8	25
25-Jun	6/1/2025	6/30/2025	7/10/2025	7/10/2025	9	9	25
25-Jul	7/1/2025	7/31/2025	8/10/2025	8/10/2025	10	10	25
25-Aug	8/1/2025	8/31/2025	9/10/2025	9/10/2025	11	11	25
25-Sep	9/1/2025	9/30/2025	10/10/2025	10/10/2025	12	12	25

Exhibit 21.10.1-11 (09-05-2024)
NQRS Reporting Periods

The table below displays the report date type, report month type and weighting frequency of each SPRG. Input/ Edit and Volume Cut off Dates and Reporting Months are determined based on how the reporting month is defined in the chart below.

Product Line	SPRG	Report Date	Report Month	Weighting Method
Account Paper	Acct Paper Adjustments	Sampled	Calendar	Daily
Account Paper	Acct Paper IEAR	Closing	Cycle	Monthly
Account Paper	RPM Paper	Sampled	Calendar	Daily
Account Phones	Acct Phones General	Closing	Calendar	Daily
Account Phones	Acct Phones International	Closing	Calendar	Daily
Account Phones	Acct Phones NTA	Closing	Calendar	None
Account Phones	Acct Phones PPS	Closing	Calendar	Daily
Account Phones	Acct Phones Spanish	Closing	Calendar	Daily
Account Phones	AM Identity Theft Phones	Closing	Calendar	Daily
ACS Paper	ACS Case Processing	Closing	Cycle	Monthly
ACS Paper	ACS Support	Review	Cycle	Daily
ACS Phones	ACS Phones	Closing	Calendar	Daily
ACS Phones	ACS Text Chat Phones	Closing	Calendar	Daily
AM Clerical	Campus Support	Review	Calendar	None
AM Identity Theft Paper	IDT Paper-AM	Sampled	Calendar	Daily
AM Identity Theft Paper	IDT Fraudulent Return	Sampled	Calendar	Daily
AM Identity Theft Paper	IDT IPSU	Sampled	Calendar	Daily
AM Identity Theft Paper	IDT Paper - Specialty	Sampled	Calendar	Daily
AM Routing	AM Routing Default Screener	Closing	Calendar	Daily
AM Specialized Services	AMSS CAF/POA	Closing	Cycle	Monthly
AM Specialized Services	AMSS EIN	Closing	Cycle	Monthly
AM Specialized Services	AMSS International Special-ized	Closing	Cycle	Monthly

Embedded Quality (EQ) Program for Accounts Management, Campus Collection, Campus Examination, Field Assistance, Tax Exempt/Government Entities, Return Integrity and Compliance Services (RICS), and Electronic Products and Services Support 21.10.1

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Exhibit 21.10.1-11 (Cont. 1) (09-05-2024)

NQRS Reporting Periods

Product Line	SPRG	Report Date	Report Month	Weighting Method
AM Specialized Services	AMSS Support Services	Closing	Cycle	Monthly
AM Specialized Services	AMSS Technical Services	Closing	Cycle	Monthly
ASFR Paper	ASFR Paper	Review	Cycle	Daily
ASFR Phones	ASFR Phones	Closing	Calendar	Daily
AUR Paper	AUR Paper	Review	Cycle	Daily
AUR Paper	AUR Paper CAWR	Review	Cycle	Daily
AUR Paper	AUR Paper FUTA	Review	Cycle	Daily
AUR Paper	AUR Paper PMF	Review	Cycle	Daily
AUR Paper	BMF AUR Paper	Review	Cycle	Daily
AUR Phones	AUR Phones	Closing	Calendar	Daily
AUR Phones	BMF AUR Phones	Closing	Calendar	Daily
CCP Collection Paper	CCP Manually Monitored I/A (MMIA)	Review	Cycle	Daily
CCP Collection Paper	CCP General Case Processing (GCP)	Review	Cycle	Daily
Centralized Lien Paper	CLO Lien Paper	Review	Cycle	Daily
Centralized Lien Paper	CLO Lien Paper CRD	Review	Cycle	Daily
CCP Collection Phones	CCP Manually Monitored I/A (MMIA) Phones	Closing	Calendar	Daily
Centralized Lien Phones	CLO Lien Phones	Closing	Calendar	Daily
CCP Exam Paper	CCP Exam Paper	Review	Cycle	Daily
CIO Paper	CIO Paper	Review	Cycle	Daily
CIO Phones	CIO Phones	Closing	Calendar	Daily
OIC Paper	COIC Paper	Review	Cycle	Daily
OIC Paper	COIC Paper Process Examination	Review	Cycle	Monthly

Exhibit 21.10.1-11 (Cont. 2) (09-05-2024)
NQRS Reporting Periods

Product Line	SPRG	Report Date	Report Month	Weighting Method
OIC Paper	MOIC	Review	Cycle	Daily
OIC Phones	COIC Phones Process Examination	Closing	Calendar	Monthly
Collection Paper	CSCO Paper	Review	Cycle	Daily
Collection Paper	CSCO Paper IAAL Transcripts	Review	Cycle	Daily
Collection Paper	CSCO Paper Misc	Review	Cycle	Daily
Collection Phones	WHC Phones	Closing	Calendar	Daily
Collection Phones	Collection Phones - Combat Zone	Closing	Calendar	Daily
CS Identity Theft	CS Identity Theft Paper	Review	Cycle	Monthly
CS Specialized Paper Services	Centralized Estate/Gift Tax Paper	Review	Cycle	Daily
CS Specialized Paper Services	Centralized Excise Tax Paper	Review	Cycle	Daily
CS Specialized Paper Services	Centralized Transfer Tax Technician Paper	Review	Cycle	Daily
CS Specialized Phone Services	Centralized Estate/Gift Tax Phones	Closing	Calendar	Daily
CS Specialized Phone Services	Centralized Excise Tax Phones	Closing	Calendar	Daily
e-help Phones	e-help Phones	Closing	Calendar	Daily
Exam Paper	Backup Withholding (BWH) Paper	Review	Cycle	Daily
Exam Paper	Exam Paper Area Office Support	Review	Cycle	None
Exam Paper	Exam Paper Classification	Review	Cycle	None
Exam Paper	Exam Paper Discretionary Programs	Review	Cycle	Daily
Exam Paper	Exam Paper EIC Programs	Review	Cycle	Daily
Exam Paper	Exam Paper Flow Through Entities	Review	Cycle	Daily
Exam Phones	Backup Withholding (BWH) Phones	Closing	Calendar	Daily
Exam Phones	Exam Phones	Closing	Calendar	Daily

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Exhibit 21.10.1-11 (Cont. 3) (09-05-2024)

NQRS Reporting Periods

Product Line	SPRG	Report Date	Report Month	Weighting Method
Field Assistance	FA Procedural	Closing	Cycle	Weekly
Field Assistance	FA Contacts	Closing	Cycle	Weekly
Forms Order	Forms Order NDC	Closing	Cycle	Daily
Independent Administrative Review	IIAR Paper	Review	Cycle	Daily
Innocent Spouse Paper	IS Paper	Review	Cycle	Daily
Innocent Spouse Phones	IS Phones	Closing	Calendar	Daily
Return Integrity Verification Operations	RIVO AQC	Closing	Cycle	None
Return Integrity Verification Operations	RIVO Friv Filer Phones	Closing	Calendar	None
Return Integrity Verification Operations	RIVO Friv Filer Paper	Review	Cycle	None
Return Integrity Verification Operations	RIVO Accounts Resolution	Closing	Cycle	None
Return Integrity Verification Operations	RIVO Referrals	Closing	Cycle	None
Return Integrity Verification Operations	RIVO Screening and Verification	Closing	Cycle	None
Return Integrity Verification Operations	RIVO Identification	Closing	Cycle	None
Return Integrity Verification Operations	RIVO BMF IDT	Closing	Cycle	None
Return Preparer Misconduct	Return Preparer Misconduct - AM	Sampled	Calendar	Daily

Exhibit 21.10.1-11 (Cont. 4) (09-05-2024)**NQRS Reporting Periods**

Product Line	SPRG	Report Date	Report Month	Weighting Method
Private Debt Collection Phones	PDC Phones PCA Calls	Closing	Calendar	Daily
Tax Law Phones	Tax Law General	Closing	Calendar	Daily
Tax Law Phones	Tax Law International	Closing	Calendar	Daily
Tax Law Phones	Tax Law Spanish	Closing	Calendar	Daily
TE/GE Correspondence	TE/GE Correspondence	Review	Calendar	None
TE/GE Phones	TE/GE Telephone	Closing	Calendar	Daily
TSO Phones	TSO Phones	Closing	Calendar	Daily

Exhibit 21.10.1-12 (09-05-2024)

Acronyms

Acronym	Definition
ACS	Automated Collection System
ADP	Automated Data Processing
ASFR	Automated Substitute for Return
AUR	Automated Underreporter
BEARS	Business Entitlement Access Request System
BOD	Business Operating Division
BPRS	Business Performance Review System
BUR	Business Underreporter
CCP	Centralized Case Processing
CER	Centralized Evaluative Review
CIO	Centralized Insolvency Operation
CII	Correspondence Imaging Inventory
CLO	Centralized Lien Operation
CQ&TS	Collection Quality and Technical Support
CQRS	Centralized Quality Review System
CQRSS	Campus Quality Review SharePoint Site
CR	Contact Recording
CTCP	Customer Technical Communication Program
DCI	Data Collection Instrument
DITA	Designated Identity Theft Adjustments
DMAIC	Define, Measure, Analyze, Improve and Control
EACSG	Electronic ACS Guide
EQ	Embedded Quality
EQ&TS	Examination Quality and Technical Support
EQRS	Embedded Quality Review System
FA	Field Assistance
HQA	Headquarters Quality Analyst

Exhibit 21.10.1-12 (Cont. 1) (09-05-2024)**Acronyms**

Acronym	Definition
IDRS	Integrated Data Retrieval System
IDTVA	Identity Theft Victim Assistance
IPSO	Identify Protection Strategy and Oversight
IPSU	Identity Protection Specialized Unit
IPU	IRM Procedural Update
IAAL	Installment Agreement Accounts List
IAR	Independent Administrative Review
ITLA	Interactive Tax Law Assistant
ITM	Integrated Talent Management
JOC	Joint Operations Center
LQA	Lead Quality Analyst
MAJA	Master Attribute Job Aid
NDC	National Distribution Center
NQRS	National Quality Review System
NTA	National Taxpayer Advocate
OFP	Organization, Function and Program
OIC	Offer in Compromise
OUO	Official Use Only
PAS	Program Analysis System
PII	Personally Identifiable Information
PICA	Process Improvement and Customer Accuracy
PLA	Product Line Analyst
POC	Point of Contact
PPB	Policy and Procedures BMF
PPI	Policy and Procedures IMF
PPM	Process and Program Management
PPS	Practitioner Priority Services
QAM	Quality Assurance Manager
QR	Quality Review
RICS	Return Integrity and Compliance Services
RIVO	Return Integrity and Verification Operations

Exhibit 21.10.1-12 (Cont. 2) (09-05-2024)

Acronyms

Acronym	Definition
SBU	Sensitive But Unclassified (Data)
SERP	Servicewide Electronic Research Program
SOI	Statistics of Income
SPRG	Specialized Product Review Group
TPP	Taxpayer Protection Program
TSO	Technical Services Operation
TTG	Telephone Transfer Guide

