



Part 5. Collecting Process

Chapter 13. Collection Quality Measurement

Section 1. Embedded Quality Administrative Guidelines

5.13.1 Embedded Quality Administrative Guidelines

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Manual Transmittal

October 28, 2014

Purpose

(1) Revisions and updates have been made throughout the section to reflect changes to Embedded Quality in Collection.

Material Changes

- (1) References to obsolete IRMs are removed.
- (2) References to P&A are removed due to changes in the organizational structure.
- (3) IRM 5.13.1.5.1 is revised to update organizational responsibilities.
- (4) IRM 5.13.1.5.3 is revised to include Advisory managers in the requirement to conduct an annual consistency review.
- (5) IRM 5.13.1.6(1) is revised to update organizational responsibilities.
- (6) IRM 5.13.1.6(2) is revised to align reviewer responsibilities with critical job elements.
- (7) IRM 5.13.1.9.1(1) is revised to clarify that Automated Insolvency System (AIS) cases require electronic notation of the NQRS review.
- (8) IRM 5.13.1.9.1(4) is revised to note that TFRP-CPM cases will be returned to the originating office.
- (9) Editorial changes have been made throughout.

Effect on Other Documents

This IRM revises IRM 5.13.1 dated July 22, 2011.

Audience

The intended audience is SB/SE Collection personnel and National Quality Review System (NQRS) reviewers.

Effective Date

(10-28-2014)

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5.13.1.1 (10-28-2014)

Overview

1. This chapter provides background information, procedures, and guidelines for Embedded Quality (EQ), the Embedded Quality Review System (EQRS), and the National Review Quality System (NQRS), and outlines the respective roles of each segment of the Collection organization as it relates to the administration of the EQRS and NQRS systems. It also contains sampling procedures to be used in preparing and providing closed Collection Field, Offer in Compromise (OIC), Advisory, and Insolvency cases for NQRS review.
2. EQ is comprised of two distinct systems (EQRS and NQRS). Collection managers use EQRS to complete all case reviews for revenue officers, advisors, bankruptcy specialists, Property Appraisal and Liquidation Specialists (PALS), tax examiners, and OIC specialists. The system provides a structured context for evaluating employee performance and creating related documentation.
3. NQRS reviewers provide independent collection review information from which management may draw inferences regarding overall case quality for a given operational segment.
4. Under EQ, Collection managers use many of the same quality attributes for employee case reviews that the NQRS staff uses to assess organizational quality. It is important that all users apply the review guidelines as consistently as possible. Additional guidance for using EQ attributes is contained in Job Aids for each Collection program. Copies can be accessed electronically on the EQ website at <http://mysbse.web.irs.gov/mgrsact/eq/default.aspx>.

5.13.1.2 (10-28-2014)

NQRS Overview

1. NQRS is part of an integrated service-wide system of balanced performance measures that includes Customer Satisfaction, Employee Satisfaction, and Business Results.
2. The NQRS process was developed as a practical method of supporting Balanced Measures objectives. Performance is evaluated using attributes that identify actions that move cases toward closure through appropriate and timely case activity. The attributes provide a link between individual performance and organizational goals and are used by both managers and NQRS reviewers to assess significant case actions.

5.13.1.3 (07-02-2011)

NQRS Reviews Are Not For Evaluation of Individual Performance

1. NQRS is not a substitute for first-line managerial review responsibilities. It is a tool for executive and senior managers to use in determining strengths and weaknesses in the quality of work performed in Collection operations.
2. NQRS is designed to monitor crucial aspects of organizational performance. The quality of completed Collection case work is an important business result contributing to a balanced system of measures. Closed Collection case files are reviewed to measure organizational performance in five key EQ categories:
 - Customer Accuracy,
 - Regulatory Accuracy,
 - Procedural Accuracy,
 - Professionalism, and
 - Timeliness
3. Quality review results are statistically valid and reliable measurements of the overall quality of casework completed by FC/OIC **only** at the National or Area level. Advisory and Insolvency results are statistically valid and reliable **only** at the National level. Results stratified to any lower organizational segment are not statistically reliable measurements of the quality of case work at those levels. Management should view such stratifications as indicators and rely on them only to the extent that they are confirmed by other reliable management measures of quality. Area, Territory, and Headquarters management should use quality review findings to help identify problems that require organizational changes in such areas as procedures, organization, and training.

5.13.1.4 (10-28-2014)

Scope of NQRS Reviews

1. NQRS reviews are performed on most types of cases closed by Field Collection (FC), Offer in Compromise (OIC), and Insolvency activities as well as certain types of work performed by the Advisory function.
2. Case types include
 - combo (bal due and del ret),
 - bal due,
 - del ret,
 - FTD alerts,
 - cases closed to Insolvency from the field,
 - Other Investigations (OI),
 - Offer-in-Compromise (OIC) cases,
 - Chapter 7, 11, 12, and 13 Bankruptcy cases worked in Insolvency,
 - Notice of Federal Tax Lien (NFTL) discharges, subordinations, and withdrawals, and
 - Trust Fund Recovery Penalty (TFRP)/Control Point Monitoring (CPM), TFRP processing and TFRP Appeal cases worked in Advisory.
3. In addition to the mandatory review items, additional operational review items may be added at the request of national, area, or territory managers to measure adherence to new procedures or other areas of concern. Findings in connection with operational, optional, ad hoc, and supplemental reviews will not be reflected in regular NQRS reports, but will be transmitted to the requesting organization in a manner defined at the time of the request.
4. Requests for additional discretionary items must be made in writing through the EQ Program Manager, who will consult with review site management to determine how the requested item(s) might be added consistent with IRM 1.5.2, *Uses of Section 1204 Statistics*, and review staffing constraints.

5.13.1.5 (09-07-2007)

Functional Responsibilities

1. This subsection outlines functional responsibilities for Headquarters and Area offices.

5.13.1.5.1 (10-28-2014)

Headquarters Office Responsibilities

1. The EQ Program Manager is primarily responsible for:
 - A. reviewing and monitoring the accuracy of manager attribute ratings relative to the EQ Job Aids,
 - B. establishing and maintaining the consistency review process,
 - C. coordinating the issues resolution process with Area coordinators and other stakeholders,
 - D. developing and delivering EQ training,
 - E. updating and maintaining the EQ web site and providing support to users,
 - F. analyzing NQRS data to drive organizational improvement,
 - G. completing annual requests to SB/SE Research for calculation of the sample size,
 - H. ensuring consistency of the EQ Job Aids and training materials with the IRM and other guidelines,

- I. coordinating with Communications Outreach Systems and Solutions (COSS) to maintain the current EQ systems as well as develop and deliver future enhancements,
 - J. coordinating with COSS to establish guidelines for access and monitoring of the system to ensure that appropriate access and security levels are maintained,
 - K. providing EQ data to internal/external stakeholders on an ad hoc basis,
 - L. maintaining EQRS system functionality, including processing of requests for process changes and system updates, and
 - M. conducting EQRS management briefings.
2. ECS Collection Policy is primarily responsible for:
- A. monitoring EQ Job Aids and training materials for consistency with the IRM and other guidelines,
 - B. resolving inconsistencies in IRM interpretation,
 - C. maintaining IRM 5.13, *Collection Quality Measurement*, and
 - D. responding to policy issues raised by field and NQRS staff.
3. COSS will provide core information technology management and support services to the Collection EQ program, including
- A. Ensuring compliance with the Federal Information Security Management Act (FISMA),
 - B. Managing unified work requests (UWR),
 - C. Leading the development of enhanced data and computer security process and controls,
 - D. Data call coordination,
 - E. Information Technology Assets Management System (ITAMS) coordination,
 - F. IT administrative duties including Online 5081,
 - G. EQ Systems matrix management, and
 - H. End user support including training materials and SB/SE Request for Organizational Change (S-ROC) activities to maintain the EQRS/NQRS programs

5.13.1.5.2 (09-07-2007)
Area Office Responsibility

1. The Area office is responsible for:
- A. assuring that NQRS data are used as measures of organizational quality and not to evaluate individual employees,
 - B. analyzing NQRS results, determining the factors that influence them, and providing a consistent means of addressing quality improvement goals (e.g., periodic training on problem areas or renewed emphasis on the use of correct procedural guidelines), and
 - C. ensuring that Territory Managers correctly use the consistency review process outlined in IRM 5.13.1.5.3 and required in IRM 1.4.50.2.2(3), *Collection Group Manager, Territory Manager and Area Director Operational Aid*.

5.13.1.5.3 (10-28-2014)
Territory Office Responsibility

1. Field, Advisory, and Offer-in-Compromise territory managers will conduct EQ consistency reviews at least annually. The primary purpose of these reviews is to promote consistent application of the EQ attributes.
2. The territory manager will provide group managers with a sanitized case for review. Each manager will then independently rate the revenue officer performance for each of the applicable EQ attributes and enter the ratings in the EQ training database. EQ will provide detailed instructions on the use of the training data base to avoid corruption of production data by cases selected for consistency reviews.
3. The territory manager will compile the ratings using the EQ reports function and meet with the group managers to discuss any areas of inconsistency in the attribute ratings. See IRM 1.4.50.2.2(3).

5.13.1.6 (10-28-2014)
NQRS Review Site Responsibilities

1. Management of the NQRS review site is responsible for:
- A. providing input during the attribute development process,
 - B. adhering to the annual NQRS sample plan,
 - C. ensuring that a system is followed for selecting a representative number of cases from each area or territory where appropriate
 - D. ensuring that NQRS reviewers understand and adhere to NQRS program changes,
 - E. coordinating with Headquarters Office on the development of attributes and requirements for specialty reviews,
 - F. providing a quarterly report of all specialty reviews completed with an accounting of time and resources expended,
 - G. monitoring volumes of cases provided for NQRS review and identifying shortages,
 - H. contacting the responsible function to determine the reason for any shortages and assisting in resolution,
 - I. providing a regular systemic approach to measurement and monitoring of review consistency,
 - J. ensuring the accuracy of all information input during NQRS reviews and correcting header information as necessary,
 - K. utilizing the EQ Issues Log to submit all concerns regarding attribute interpretation, and
 - L. securing approval/concurrence from Collection Policy and the EQ Program Office via the Issues Log prior to implementing any changes in attribute interpretation.
2. NQRS reviewers are responsible for:

- A. reviewing cases using the appropriate EQ Job Aid,
- B. reviewing cases using the appropriate IRM revision,
- C. correct usage of reason codes,
- D. clear narrative comments with IRM references as appropriate,
- E. timely and accurate input of header and review data, and
- F. elevation of potential conflicts in the IRM and the Job Aid to their manager.

5.13.1.7 (09-07-2007)

NQRS Case Reviews

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

5.13.1.8 (09-07-2007)

Reporting NQRS Results

1. Information from completed NQRS reviews will be compiled electronically and available on the EQ web site. This will comprise the official record of NQRS results.
2. The design and format of NQRS reports will be determined by the EQ Program Manager. Levels of access to NQRS reports and data will be defined by headquarters based on established guidelines.

5.13.1.9 (10-28-2014)

NQRS Audit Trail

1. The review site(s) will maintain an inventory control system. This will facilitate an orderly flow of case files and supporting documents between Collection Case Processing (CCP), the review site, and the reviewer.
2. After review, each paper case subjected to review will be annotated or stamped "QR" (Quality Reviewed) at the upper right hand corner of the case. Following the annotation or stamp the reviewer will enter the date of review. Closed Integrated Collection System (ICS) and Automated Insolvency System (AIS) cases will contain an electronic notation that the case was accessed for NQRS review.
3. All closed paper Field Collection case files and associated ICS paper files that have been reviewed will be returned weekly with a transmittal slip to CCP for appropriate disposition.
4. All closed TFRP-CPM cases will be returned to the Advisory group that transmitted the closed case for review.
Caution: Closed Collection/OIC case files should remain intact after they leave the revenue officer's possession. Dismantling, purging, or discarding documents from closed cases could negatively affect an individual employee's case if legal actions are brought against them.

5.13.1.10 (09-07-2007)

NQRS Sampling

1. For the NQRS review to provide statistically reliable measurements, case samples must be consistently provided to the NQRS site on a regular schedule. The number of cases selected will be determined annually by the EQ Program Manager in consultation with SBSE Research.

5.13.1.10.1 (07-02-2011)

Field Case Sample Selection

1. ICS provides a systemic program to electronically select cases for review.
2. The ICS system generates the sampling list on a weekly basis for each Area. The list is reviewed at the NQRS site to determine which cases can be reviewed without the case file. These cases are identified as "ICS Case History Only" reviews. A list of the remaining cases is sent to CCP for retrieval of the paper case file.
3. ICS will randomly select closed FC cases from each Area. These may be selected from any of the disposition types below. No specific number of cases is required from any category:
 - A. Full Pay (Status 12)
 - B. Adjustment - Form 3870 (status 12 or 53)
 - C. Installment Agreement - Form 433D or 2159 (status 60)
 - D. Currently Not Collectible - Form 53 (status 53)
 - E. Federal Tax Deposit (FTD) Alerts
 - F. Delinquent Return (del ret) cases
 - G. Field cases closed to Insolvency
4. Do not choose cases that are considered "non-reviewable " for NQRS purposes. These are:
 - A. files with no case history or the history reflects no case actions,
 - B. a bal due case that is in status 26,
 - C. cases in which the revenue officer took no action to resolve the case (for example, a case closed as CNC based on a prior CNC),
 - D. the later of the date of approval or last history entry is six months or more from the review date, or
 - E. the case was paid in full via a manually monitored installment agreement that concluded more than twelve months prior to the review date.

5.13.1.10.1.1 (07-02-2011)

OIC Case Selection

1. The Automated Offer-in-Compromise system (AOIC) randomly selects closed OIC cases weekly. Each offer group should access AOIC each Monday and forward all closed cases reflected on the sampling list to the NQRS site. The closed cases may be selected from any of the disposition types below. No specific number of cases is required from any category:
 - A. Acceptance (01)
 - B. Rejection (05)
 - C. Withdrawal (06)
 - D. Return (10)
2. Do not choose cases that are considered "non-reviewable " for NQRS purposes. These are:
 - A. any case resolved by Appeals,
 - B. cases closed over ninety days prior,
 - C. open cases,
 - D. offers returned to taxpayers prior to assignment to an offer specialist,
 - E. offers terminated due to taxpayer demise, or
 - F. offers on an existing offer.

Note:

If such a case is selected as part of the weekly sample, substitute a randomly selected case from the remaining population of that week's closed cases.

3. The AOIC system electronically generates a weekly list of closed cases for review from each Area. The list is accessible by both the Area liaison and the responsible NQRS site. The Area liaison will ensure that the associated paper documents are sent to the applicable NQRS site by overnight traceable mail.

5.13.1.10.1.2 (07-02-2011)

Advisory Case Selection

1. ICS generates a sample listing at the end of each reporting month. Through ICS each group must select its Territory NQRS sample monthly. Any deviation from the established selection process must be approved by the EQ Program Manager in advance.

5.13.1.10.1.3 (07-02-2011)

Insolvency Case Selection

1. The Automated Insolvency System (AIS) generates three reports for the NQRS manager to identify cases for the sample. These are
 - A. "NQRS Chap 13 Confirmed" for Chapter 13 Confirmed cases,
 - B. "NQRS Closed" for Chapter 7, 11, 12, and 13 cases, and
 - C. "Ch 7 over 25K" for Chapter 7 No-Asset cases.Each report requires a distinct sampling process.
2. For Chapter 13 cases, select cases from the population no more than three months prior, using the skip rate from the current sampling plan. If this method generates an insufficient sample, use a skip rate of 1.
3. For Chapter 11 cases, select cases from the population no more than three months prior, using the skip rate from the current sampling plan. If this method generates an insufficient sample, use a skip rate of 1.
4. For Chapter 7 asset cases, select cases from the population no more than three months prior, using the skip rate from the current sampling plan. If this method generates an insufficient sample, use a skip rate of 1.
5. For Chapter 7 no-asset cases, select cases from the population no more than twelve months prior, using the skip rate from the current sampling plan. Review potential case samples to ensure that Field insolvency has completed work on the case. Select a case for review if Insolvency has made a determination (whether prior or subsequent to discharge) to close the case.
6. For all reports, choose a sample that represents a fair distribution among the Insolvency territories. Any deviation from the established selection process must be approved by the EQ Program Manager in advance.

5.13.1.10.2 (07-02-2011)

Case Transmittal

1. Cases selected for review should be transmitted to their respective review site, except for Insolvency cases which are reviewed online and FC cases identified as "ICS Case History Only" reviews.

Note:

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

2. CCP selects the weekly FC sample. They prepare and ship the cases directly to NQRS. See IRM 5.4.13.9.5, *CCP General Procedures*.
3. OIC groups will forward all closed cases on the sampling list to the appropriate NQRS site. Prepare a separate Form 3210 (Document Transmittal) to attach to the closed cases for each review site. Include the full paper case file, a copy of the case history, back-up documents, and the original OIC administrative file. See IRM 5.8, *Offer in Compromise*, for a description of required documentation on accepted OICs.
4. Advisory territories will forward all TFRP-CPM closed cases on the sampling list to the appropriate NQRS site. Prepare a separate Form 3210 to attach to the closed cases for each review site. Include the full paper case file, a copy of the case history, back-up documents, and any taxpayer correspondence.



Part 5. Collecting Process

Chapter 13. Collection Quality Measurement

Section 6. Field Insolvency/Embedded Quality Attribute Definitions

5.13.6 Field Insolvency/Embedded Quality Attribute Definitions

- 5.13.6.1 [Introduction](#)
- 5.13.6.2 [Header Fields](#)
- 5.13.6.3 [Accuracy](#)
- 5.13.6.4 [Category One: Timeliness](#)
- 5.13.6.5 [Category Two: Professionalism](#)
- 5.13.6.6 [Category Three: Customer Accuracy](#)
- 5.13.6.7 [Category Four: Regulatory/Statutory Accuracy](#)
- 5.13.6.8 [Category Five: Procedural Accuracy](#)

5.13.6.1 (10-30-2009)

Introduction

1. This section describes Embedded Quality Review System (EQRS) and National Quality Review System (NQRS) documentation guidelines for Field Insolvency. Insolvency personnel must carefully and thoroughly document all activities undertaken and decisions made throughout the course of their investigations. Many parties access case files to obtain a clear picture of case issues and actions that have been taken or planned. NQRS reviewers are among these parties. These reviewers rely almost exclusively upon the case file and history documentation to determine adherence to NQRS attributes.
2. The EQRS/NQRS review guidelines are based on the Internal Revenue Manual, handbooks, and other published procedural guidelines. Developers relied heavily on the same published procedures in drafting specific EQRS/NQRS documentation guidance for Field Insolvency employees.

5.13.6.2 (10-30-2009)

Header Fields

1. The Header Fields are arranged into four Header Screens:
 - Review Information Header Screen
 - Case Information Header Screen
 - Process Measures Header Screen
 - Special Use Header Screen
2. Review Information Header Screen will identify who, what, and when of the review. These fields will differ depending on the type of review (EQRS/NQRS).
 - Specialized product Review Group (SPRG)
 - Reviewer Name (**EQRS Only**)
 - Reviewer Number (**NQRS Only**)
 - Employee Name (**EQRS Only**)
 - Review Category (**EQRS Only**)
 - Reviewer Type
 - Review Type (**EQRS Only**)
 - Review Date
 - 1st Follow Up Date (**EQRS Only**)
 - Shared with Employee Date (**EQRS Only**)
 - Review Site
 - Received in National Review
 - Reviewer Assignment Date (**NQRS Only**)
 - Reviewer Received Date (**NQRS Only**)
 - Review Time (**NQRS Only**)
3. The Case Information Header Screen is designed to capture specific information about the case being reviewed.
 - Taxpayer Name (**EQRS Only**)
 - TIN
 - Area (**NQRS Only**)
 - Territory (**NQRS**)

- Group Number (**EQRS Only**)
- Employee SEID (**EQRS Only**)
- Case Grade (**EQRS Only**)
- Employee Grade (**EQRS Only**)
- Method of Closure
- Closing Date
- Docket/Case Number

4. The Process Measures Header Screen is designed to capture information about processing times(s) for cases being reviewed.

- Referral Basis (**EQRS only**)
- Referral Date
- Employee Assigned Date
- Petition Date
- POC prep Date
- 341 Date
- 341 Determination Date
- Open on AIS Date
- Initial Review Completed Date
- Exempt/Abandoned /Excluded (EAE) Demand Sent Date
- Request Distribution Date
- Lien Release Request Date
- CIO Transfer Date
- Use Case Collateral/Adequate Protection Notice Sent Date
- Conversion Date
- Bar Date
- Plan Filed Date
- Confirmed Date
- Court Dismissal Date
- Begin Close Date
- Closing Notice
- Discharge Date
- In-Business Entity

5. The Special Use Header Screen contains three fields which will only be used during special reviews required by either local or headquarters management.

- National Use
- Local Use
- HQ Tracking

5.13.6.3 (10-30-2009)

Accuracy

1. The attributes along with their operational definitions are listed in this document. The latest revision of the Field Insolvency Embedded Quality Job Aid (document 12656) is the companion document to be used by reviewers. The Job Aid is structured to provide the essential information needed to rate each attribute during a case review. Each attribute in the Job Aid includes Critical Job Element (CJE) linkage, the operational definition, the job aid definition, points to consider, a rating guide explanation, reason codes, IRM references, and examples.
2. This handbook is intended only as an aid to effective case documentation as it relates to EQRS/NQRS attributes. It is not a substitute for Collection IRMs and Handbooks which outline the required actions that are tracked by EQRS/NQRS case reviews. It must not be cited as an authority for taking specific collection actions; those can be based only on the official procedural guidelines.
3. There are five categories of attributes that are used by both NQRS reviewers and field insolvency managers in the EQRS process; these are Timeliness, Professionalism, Customer Accuracy, Regulatory/Statutory Accuracy, and Procedural Accuracy. The aspects are grouped, in order to produce summary reports that focus on these specific areas of performance. There are twenty-four attributes used by NQ reviewers and eight additional attributes used by Managers. Those used by managers only will be identified in the following sections as **Manager's Review Only**

5.13.6.4 (10-30-2009)

Category One: Timeliness

1. Five attributes fall within the Timeliness category. One is used by managers only.

5.13.6.4.1 (10-30-2009)

Attribute 504: Timely Follow-up Actions

1. **Operational Definition** – Use this field to identify if the employee took timely follow-up actions when the taxpayer failed to meet established deadlines.

5.13.6.4.2 (10-30-2009)

Attribute 505: Timely Employee Actions

1. **Operational Definition** - Use this field to identify whether the employee took timely actions.

5.13.6.4.3 (10-30-2009)

Attribute 506: Timely Closing Actions

1. **Operational Definition** - Use this field to identify if the case was closed timely after all necessary actions were taken and case information secured.

5.13.6.4.4 (10-30-2009)

Attribute 507: Planning and Scheduling (Manager's Review Only)

1. **Operational Definition** - Use this field to identify if the employee effectively planned and scheduled work with the focus on moving the case toward resolution.

5.13.6.4.5 (10-30-2009)

Attribute 508: Stay/Discharge Actions

1. **Operational Definition** - Use this field to identify if the employee took timely action to resolve any violations of the automatic stay or discharge injunction including levy releases and the inappropriate filing of Notice of Federal Tax Lien.

5.13.6.5 (10-30-2009)

Category Two: Professionalism

1. Six attributes fall within the Professionalism category. Two are used by managers only.

5.13.6.5.1 (10-30-2009)

Attribute 600: Clear Action Dates

1. **Operational Definition** - Use this field to determine if the employee clearly communicated to the taxpayer a specific date for required action(s).
- 2.

5.13.6.5.2 (10-30-2009)

Attribute 601: Clear Taxpayer Expectations

1. **Operational Definition** - Use this field to determine if the employee clearly communicated expectations to the taxpayer.

5.13.6.5.3 (10-30-2009)

Attribute 602: Advised of Consequences

1. **Operational Definition** - Use this field to determine if the employee clearly communicated the possible consequences if the taxpayer fails to comply with the employee request.

5.13.6.5.4 (10-30-2009)

Attribute 603: Problem Solving and Analytical Skills

1. **Operational Definition** - Use this field to determine if problem solving and analytical skills were used, taking into consideration the customer's point of view when attempting to reach successful resolution to issues/case.

5.13.6.5.5 (10-30-2009)

Attribute 604: Meet and Deal (Manager's Review Only)

1. **Operational Definition** - Use this field to determine if oral communication with customers was firm, businesslike and professional.

5.13.6.5.6 (10-30-2009)

Attribute 605: Clear/Professional Written Communication (Manager's Review Only)

1. **Operational Definition** - Use this field to identify if all correspondence/documentation is businesslike and professional in tone, appearance and content.

5.13.6.6 (10-30-2009)

Category Three: Customer Accuracy

1. One attribute falls within the Customer Accuracy category.

5.13.6.6.1 (10-30-2009)

Attribute 800: Customer Impact

1.) **Operational Definition** - Use this field to identify if the employee took the appropriate action to arrive at a correct and complete tax/case resolution with **no material adverse impact on the customer**.

5.13.6.7 (10-30-2009)

Category Four: Regulatory/Statutory Accuracy

1. Six attributes fall within the Customer Accuracy category. Two are used by managers only.

5.13.6.7.1 (10-30-2009)

Attribute 609: Confidentiality

1. **Operational Definition** - Use this field to determine if the employee protected the confidentiality of the taxpayer and/or taxpayer information.

5.13.6.7.2 (10-30-2009)

Attribute 610: Identified/Provided Taxpayer Rights or Statutory Letters

1. **Operational Definition** - Use this field to identify if the employee appropriately identified, addressed, and/or provided appeal rights or statutory letters.

5.13.6.7.3 (10-30-2009)

Attribute 611: Statute Procedures/ASED CSED (Manager's Review Only)

1. **Operational Definition** - Use this field to identify if the employee addressed statute issues (ASED/CSED) and followed statute procedures.

5.13.6.7.4 (10-30-2009)

Attribute 711: Interest Computation

1. **Operational Definition** - Use this field to determine if the employee correctly determined/computed the proposed or actual assessment(s) and/or abatement(s) of interest as required.

5.13.6.7.5 (10-30-2009)

Attribute 713: Proof of Claim Preparation

1. **Operational Definition** - Use this field to identify if the employee reviewed tax account information, correctly determined the taxpayer's legal requirement for filing delinquent returns, secured the necessary information to compute the tax liability for any unfiled returns and accurately classified tax, penalty and interest in order to submit claims to collect taxes and returns in bankruptcy litigation.

5.13.6.7.6 (10-30-2009)

Attribute 714: Request for Litigation Support (Manager's Review Only)

1. **Operational Definition** - Use this field to identify if the employee communicated all relevant and necessary facts and assumptions relating to bankruptcy litigation to Area Counsel and/or the US Attorney.

5.13.6.8 (10-30-2009)

Category Five: Procedural Accuracy

1. Fourteen attributes fall within the Procedural accuracy category. Four are used by managers only.

5.13.6.8.1 (10-30-2009)

Attribute 105: Pre-Contact/Initial Case Analysis

1. **Operational Definition** - Use this field to identify if the employee reviewed the case file information, prior case history if available, and other sources, prior to initial contact, to determine the next step or plan of action.

5.13.6.8.2 (10-30-2009)

Attribute 109: Complete Research - Appropriate Locator Source (Manager's Review Only)

1. **Operational Definition** - Use this field to identify if the employee properly researched internal/external and/or third party sources.

5.13.6.8.3 (10-30-2009)

Attribute 202: Compliance on Initial Contact

1. **Operational Definition** - Use this field to determine if the employee addressed all filing and/or paying requirements during initial face to face or telephonic contact as established by IRM guidelines.

5.13.6.8.4 (10-30-2009)

Attribute 204: Trust Fund Recovery Penalty (TFRP) Process

1. **Operational Definition** - Use this field to determine if the employee began the TFRP investigative process, during initial contact, within established IRM guidelines.

5.13.6.8.5 (10-30-2009)

Attribute 401: Field Visitation (Manager's Review Only)

1. **Operational Definition** - Use this field to identify if the employee conducted work at the appropriate location.

5.13.6.8.6 (10-30-2009)

Attribute 410: Lien Determination/Filing

1. **Operational Definition** - Use this field to identify if the employee followed appropriate Lien Determination/Filing procedures.

5.13.6.8.7 (10-30-2009)

Attribute 412: Determine/Discuss Cause and Cure

1. **Operational Definition** - Use this field to verify that the employee addressed the cause and cure of the taxpayer's delinquency.

5.13.6.8.8 (10-30-2009)

Attribute 416: Appropriate Enforcement Tools (Manager's Review Only)

1. **Operational Definition** - Use this field to determine if the employee considered and when applicable, used the appropriate enforcement tools, e.g. levy, suits, alter ego.

5.13.6.8.9 (10-30-2009)

Attribute 422: On-going Compliance

1. **Operational Definition** - Use this field to identify if the employee, after initial contact, monitored the taxpayer's full compliance with all filing and paying obligations.

5.13.6.8.10 (10-30-2009)

Attribute 423: Financial Analysis Use of Cash Collateral, Adequate Protection and Plan Review

1. **Operational Definition** - Use this field to identify if employee reviewed debtor's pleadings, plans or disclosure statements to ensure that the government is receiving equitable treatment under the Bankruptcy Code and determine if use of cash collateral or need for adequate protection is appropriate.

5.13.6.8.11 (10-30-2009)

Attribute 424: Compliance with Court Local Rules (Manager's Review Only)

1. **Operational Definition** - Use this field to determine if the employee correctly identified and applied local court rules.

5.13.6.8.12 (10-30-2009)

Attribute 702: Employee Case/History Documentation

1. **Operational Definition** - Use this field to identify if the employee completed the required case history/case documentation per IRM guidelines including accurate, clear and concise preparation of internal documents.

5.13.6.8.13 (10-30-2009)

Attribute 715: AIS Systems Management

1. **Operational Definition** - Use this field to identify if the employee resolved errors generated when using the various automated sub-systems of AIS which include Automated Discharge System (ADS), Plan Monitoring, and Electronic Proof of Claim (EPOC).

5.13.6.8.14 (10-30-2009)

Attribute 716: Case Closing Actions

1. **Operational Definition** - Use this field to identify if the actions taken to dispose of the case were consistent with the facts and circumstances of the case as reflected in the case file.

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