

Dealing With Revenue Officers And Field Collection: Best Practices From A Former RO

Billy L. Fauller, III, EA, CTRS, NTPI

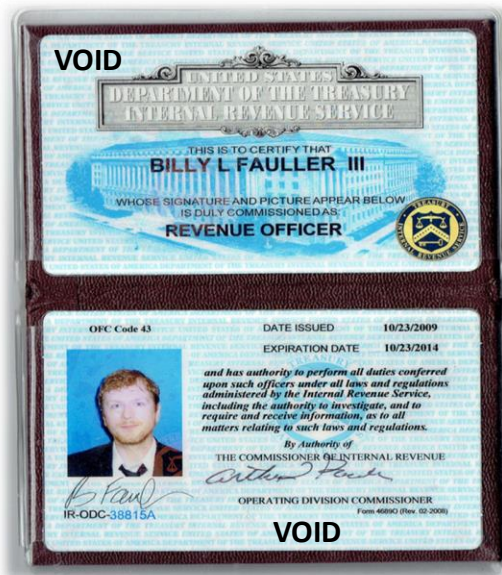
Inside Out Tax Resolution Services, LLC

*When the IRS has you feeling inside out, get
someone from the inside to help you out!*

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Who Am I?

- I used to be a Revenue Officer for close to eight years in the St. Louis Post of Duty. I was active with the IRS between 2009 and 2017. It was a miserable job, but it provided me with a wealth of experience.



2

Life Before The IRS

- My background isn't as exciting as some. I did, however, used to wear a lot of hats at the local CW affiliate in St. Louis, MO before going to work for the IRS. I was an intern, a broadcast engineer, a per diem news editor, and a per diem news photographer.



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About Me

- I started Inside Out Tax Resolution Services about a year after I left the IRS. We are located just outside of St. Louis, MO and are 100% focused on IRS representation and tax problem solving.
- I live in Imperial, MO with my wife and five kids (And two dogs and two cats and two chinchillas). When I'm not facilitating tax issues, I like to collect and play old video games.

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Oh, No. You've Got One Of Those!

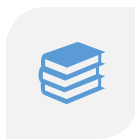
- Collection Field function (CFf) is the hands-on function of the IRS designed to make face-to-face contact with non-compliant individuals and businesses in order to enforce filing and payment requirements.
 - Revenue Officers are Civil Law Enforcement Officers (CLEO).
-

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Publications That You Or Your Client Will Typically Receive In The Field.



PUBLICATION 1
YOUR RIGHTS AS A
TAXPAYER



PUBLICATION 594
THE IRS COLLECTION
PROCESS



PUBLICATION 1660
COLLECTION APPEAL
RIGHTS



CONSIDER
REVIEWING THESE
FOR **FURTHER**
READING OR TO
SHARE WITH
CLIENTS!

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Different Types of Revenue Officers

Straightforward, honest, and knows what they are doing.

(Rare)

Friendly, but dishonest or not competent.

(Somewhat common)

Chip on their shoulder and aggressive.

(More common)



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The Revenue Officer Mentality

- Your client did something wrong and I'm here to set them straight.
- Your client has had multiple opportunities to fix this problem but hasn't.

"I'm here to help."

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Approaching Revenue Officers

- Carefully and cautiously, like a bear in the wild.
- Establish rapport, but don't mistake that for anything.
- Get as much in writing as you can.

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Revenue Officer Training (Phase 1) - The Brainwashing Begins



Whenever a case is assigned to the field, this is the last resort.



The taxpayer has had numerous attempts to resolve this themselves.



Taxpayers are apathetic. They either don't care or don't want to pay.



This is all a Revenue Officer needs before they go to on the job training.

Excited to
get started!

Let's get those
delinquent
taxpayers!

We get a bonus
on what we
collect, right?



*Revenue Officer Unit 1
Kansas City, MO*

September 23 — October 21, 2009

Standing: L to R: Jeffrey Schwan, Brett A. Henderson.

Men: Roger A. McPherson, Billy L. Faulter III, Andrew Seaver, Mark O. Hayes, Jeff Quickstad, Ryan W. Licht, David A. Eckert, John Peach, Kerry Gee, Matt Spickelmier, Steve LaCaprucia, Nathan Reineke.

Women: Holly Poteet, Allison Karwoski, Breana Effertz, Spolinsky D. Jacox, Krista Sullivan, Lori Watson, Rachel Phillips

Seated: Don Honaker, Don Stephenson, Jaikiriti Trewn, Mary Jo Hall, Sue Tucker

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The Truth Of The Matter (Let's Get Real)

- Revenue Officers are only trained in how to do the job, not in how to read or interpret the IRC, IRM, Treasury Regulations, tax court cases, et. all
- Use this! Chances are, you know more than them.

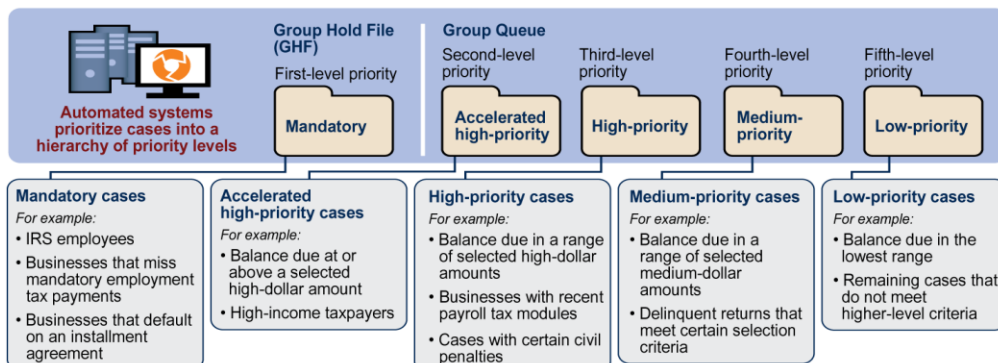
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How Are Revenue Officers Rated Anyways?

- Not based on what they collect. It's all based on how effectively they work cases.
- The faster they can close cases, the better.
- Meeting timelines, responding to managerial reports (Lien filings, initial contact deadlines, trust fund deadlines, overage, potential overage, ASED, and CSED).

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How Cases Are Assigned To The Field



Source: GAO analysis of Internal Revenue Service information. | GAO-16-787

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Important Revenue Officer Timelines

Initial Contact = 45 Days
IRM 5.1.10.3.1(1) (2-26-2016)

Lien Filing = 10 Days
IRM 5.12.2.3.2 (10-14-2013)

Levy Action = 46 Days
IRM 5.11.1.3.2(5) (7-7-2020)

Trust Fund = 120 Days
IRM 5.7.4.2(1) (06-29-2017)

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How To “Win” With A Revenue Officer

IRM

Make sure your understanding is correct. The IRM is an employee manual. Force them to use this.

Backup

Make sure your supporting documentation supports your position. Punintended.

School

That's right, school em'! Know the legal basis for your position. This can be a Revenue Procedure, IRC, et.all.

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When To Talk To The Manager

- When they're not doing what the IRM says they should be doing and it's detrimental to your resolution and/or your client's rights.
- When they won't return your contact attempts.
- When they've done a fantastic job on your case.

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General Case Processing

- This is how cases get processed in field collection. Cases are assigned to Revenue Officers through an electronic queue.
- Paper case files are accumulated and transferred for processing. These normally end up at the National archives.

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How To Use The IRM And Collection Timeframes To Your Advantage

Know the deadlines and ask well before the Revenue Officer is required to act.

Know your plan and start working on the Revenue Officer before they start working on what they feel like they need to do. Make it easy to accept.

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CAP Appeal

- Consider if your Revenue Officer is proposing to do something which is outside the IRM.
- Again, can only get the IRS on something that is outside the basis of law, regulations, policy, and/or procedures.

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Stick To What You Know

- Know what the IRS has to abide by and stick to it.
- If a Revenue Officer suggests something outside the realm of the IRM, stick to your guns.

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Manager Hierarchy

- If no traction with manager, consider contacting territory manager. If no traction with territory manager, consider contacting area director. If no traction with area director, don't hesitate to escalate all the way up to the top. Just remember what you have behind you.

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In Conclusion...

Be pleasant, but know your stuff!

If you need to escalate an issue, know your stakeholder liaison!

Don't be afraid to push back.

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That's All Folks!



If you have any questions not answered here, please refer to your supplemental materials or give me a shout by e-mail!



billy@insideouttax.com

Date of First Contact _____

Taxpayer Name _____

Taxpayer Phone Contact Phone Number _____

Person Interviewed/Title: _____

Explain Why You are There! Demand Full pay and if unable to FP ask how much they can pay today or if they can part pay?

Deliver/Verified Receipt & Explain Taxpayer Rights, Q & A

(Publication 1) _____ (Publication 594) _____ (Publication 1660) _____

(Discuss TP Advocate if Applicable) _____

Type of Business _____

LLC TYPE: SINGLE _____

MULTIPLE _____

LLC Members Names/Addresses/Phone _____

What does the business do? _____

Observations of Business Operations/assets: _____

Levy Source (s) _____

Accounts Receivables (TOP 4-5 & location, or SECURE COMPLETE LIST whenever possible)

Root Cause/Cure _____

FPLP: _____

Compliance: Verify / Demand Full Pay of All TDA Balances Due

- 1040 _____
- 1041 _____
- 941 _____
- 940 _____
- 945 _____
- 1065 _____
- 1120 _____
- Other _____

Verify/Demand Signed Copies of All Delinquent / No Record of Returns w/Full Pay

- 1040 _____
- 1040 _____
- 941 _____
- 940 _____
- 945 _____
- 1065 _____
- 1120 _____
- Other _____

Verify & Counsel on Current Year Individual Filing Compliance, ES, W-2/W-4

- 1040 Return _____
- 1040 ES Payments _____
- W-2 / -4 Requirement _____

Verify Current & Future FTD Compliance

- Determine paydays / frequency _____
- Number of Employees (FT) _____ (PT) _____
- Gross Payroll Amt _____ FTDS _____
- Deposit Requirements Explained / Deliver N931 or Pub 15 _____
- Issuance of Letter 903 or Monitor Future FTD Compliance by establishing Deadlines for tp to provide copy of Payroll Summary Sheets & Verification of Ftd -Receipt From the bank or copy of EFTPS Confirmation _____

Issuance of Letter 903 (YES) _____ (NO) _____

In lieu of issuance of L903 monitor future compliance by securing copy of payroll summary & deposit receipt or EFTPS confirmation # / amt: (Yes) _____ (No) _____

“Explain All Applicable Civil and Criminal Penalties (YES) _____ (NO) _____

FTP, FTF, FTD, IRC 7512 and IRC 7215, Civil Monthly Filing, TFRP.”

Explain TFRP: _____

Deliver Pg 4 of 4183 Calculation: _____

Form 4180 TFRP Interview Secured: _____

(If no F4180 secured, secure Officer /partner names, titles, SSN, addresses, and bank location for delinquency periods and note why you couldn't secure; then make appt. for face to face to take on another date) _____

CIS Form 433A Financial Statement Secured: (If unable to secure completed CIS, secure basic asset information) _____

CIS Form 433B Financial Statement Secured (when unable to secure complete CIS secure basic asset information) _____

FTL Determination / Advised Taxpayer of Lien Filing _____

Deadline Communicated (Specific Date: Use F9297) _____

Specific Action to be completed by Taxpayer (Use F9297) _____

Advised of Specific Consequences _____

- TFRP _____
- Levy on income and other assets _____
- Summons _____
- 6020(b) or SFR _____
- Other _____

Form 9297 Completed & given to TP _____

YOUR SPECIFIC PLAN OF ACTION: _____

OIC DISCUSSED (if Viable Option) _____

Billy Fauller III
Mid-Year
3/11/2016

This review covers the period from October 1, 2015 to March 11, 2016. The review is based on cases reviewed and discussions of the reviews; cases submitted for approval; responses from you on reports given to you; and my observations.

Employee Satisfaction - Contributions

1A Workplace Interaction - Exceeds

1B Workgroup Involvement - Exceeds

1C Workplace Environment - Exceeds

Workplace Interaction: You interact in a courteous and professional manner with others and you maintain and foster cooperative relationships with both internal and external stakeholders.

Workgroup Involvement: You participate in group meetings, and offer suggestions during group meetings which assist in identifying and solving work group issues. You willingly share your knowledge with others. Thank you for processing mail for an employee who is on extended leave. You were well prepared and exhibited a high level of professionalism on occasions when both the TM and I accompanied you in the field. Great job!

Workplace Environment: You support a work environment free from harassment and discrimination.

Customer Satisfaction - Knowledge

2A Taxpayer Rights- Exceeds

2B Case Analysis - Meets

2C Protection of the Public Interest - Meets

Taxpayer Rights: You educate taxpayers of their rights and ensure taxpayers' rights are observed and protected throughout the collection process. You protect the confidentiality of taxpayer return and case related information. You accurately explain the collection process throughout the case progression.

Case Analysis: You conduct initial case analysis and ensure you have determined case issues prior to contacting the taxpayer. You explain to taxpayers on first contact what is needed to resolve the case. You generally secure, verify and analyze financial information early in the case. You explain the collection process to taxpayers throughout the progression of the case. You secure CIS information and request verification of the information on first contact. You conduct court house checks and review both internal and external information to verify information submitted by taxpayers. In no contact situations, you

attempt to locate possible levy sources.

Protection of Public Interest: You generally protect the public's interest. In order to retain your current rating of "Meets" in this aspect, you must ensure the protection of the public interest by using the proper enforcement tools and taking proper enforcement actions at the proper time. Failure to improve in this aspect will result in your current rating of "Meets" being lowered to "Fail". Case reviews showed a lien determination was not made timely; returns were not 6020b'd timely; and levies were not issued timely. Timely enforcement actions include both simple and complex enforcement actions. When deadlines are missed, immediately take the proper enforcement action which will most efficiently move the case toward a timely resolution. You attempt to secure TFRP information on first contact. TF actions taken were appropriate and timely. You protect CSEDs.

Customer Satisfaction -Application

3A Responsive, Courteous Service - Exceeds

3B Communication - Exceeds

3C Compliance - Meets

Responsive, Courteous Service: You respond to customer requests or concerns while balancing a workload with competing priorities. You provide responsive, professional and courteous service to external stakeholders.

Communication: You have excellent communication skills. You ensure you communicate to taxpayers their legal obligations, responsibilities and consequences for failure to comply. You explain the collection process to taxpayers throughout the progression of the case and you prepare written products which are accurate and understandable.

Compliance: You educate taxpayers on their filing and paying responsibility. Ensure you address compliance and cross compliance upon initial contact with taxpayers; throughout the progression of the case; and at case closing. This includes but is not limited to documenting FTD compliance via ICS pic list; monitoring ES payments; addressing filing compliance; addressing cross compliance; and periodically checking IDRS to ensure full compliance.

Business Results- Quality

4A Investigation - Meets

4B Problem Solving Techniques - Meets

4C Documentation - Fail

Investigation: You generally secure CIS information and request verification of the information on first contact. You complete the CIS at the TP's home or business or when appropriate, you make an

appointment with the TP to come into the office to complete the CIS. You take simultaneous case actions as appropriate. You use tools available to you to locate taxpayers and assets. Examples of locator sources you use are Accurant, IRP, tax return information, and credit bureau checks.

Problem Solving Techniques: You identify problems by utilizing appropriate analytical techniques. You use a conflict management approach that considers the taxpayer's point of view to successfully resolve issues and promote voluntary compliance.

Documentation: You are currently failing this aspect. In order to improve in this aspect, you must document case histories in a complete, accurate and understandable manner and in sufficient detail to support the outcome of the case; and histories must be documented timely. Timely means the same day or no later than the next business day. Several case reviews showed histories were not documented timely. Also, correspondence was mailed but the results of the inquiries were not documented. Ensure if you apply time to a case there is a timely corresponding history for the actions taken. You maintain case files in a complete, neat and orderly manner within established guidelines.

Business Results-Efficiency

5A Timely Actions - Meets

5B Inventory Management - Meets

5C Planning and Scheduling - Meets

Timely Actions: You make timely initial contact. You need to ensure you are taking timely employee follow-up and closing actions in accordance with established guidelines in order to meet the needs of all customers. You use a calendar system for follow ups and you generally are following up on case actions in a timely manner. You timely work requested reports and you are well prepared for consultations.

Inventory Management: You resolve inventory management issues in accordance with established guidelines. If you have inventory problems, you make me aware of the problems. Ensure automated inventory information as required by ICS is current and accurate. A time utilization review showed no case histories as having been recorded although ICS had time applied to cases. If you record time on a case, a corresponding history entry should always be recorded on the case to which time is being applied.

Planning and Scheduling: You make field visits when appropriate. You set priorities as competing and varied work assignments arise. You submit relevant documents for case processing. You submit reports on a timely basis. You make records checks at the court house during field calls and taking as many actions as necessary to move cases forward before working on other cases. You display a strategic approach when working cases.

Bargaining Unit Performance Appraisal and Recognition Election

(Review instructions before completing this form)

| | | |
|---|--|---|
| 1. Name of employee (Last, first, middle initial) Fauller III, Billy Lewis | 2. Last 4 Digits of SSN ***-**- | 3. Reason for Appraisal <input checked="" type="checkbox"/> Annual Rating <input type="checkbox"/> Other Reason for other: |
| 4. Office symbols/Organization 935021212004030300/COL MW ST. LOUIS GRP 23 | 5. Pay plan, series and grade GS-1169-09 | |
| 6. Position title Rev Ofcr | 7. Period covered From: 01-OCT-2014 To: 30-SEP-2015 | 8. Mandatory progress review was conducted on 26-MAR-2015 |

9. Fair and Equitable Treatment of Taxpayers Retention Standard Rating ☐ Not Applicable ☒ Met ☐ Not Met

| 10. Critical Job Elements (CJEs) | 11. Performance Aspects | 12. Performance Aspects Rating | | | | 13. CJE Ratings |
|--|----------------------------------|--------------------------------|-------|-------|-----|--------------------------|
| | | Exceeds | Meets | Fails | N/A | |
| I. Employee Satisfaction - Employee Contribution | A. Workplace Interaction | | X | | | Exceeds Fully Successful |
| | B. Workgroup Involvement | X | | | | |
| | C. Workplace Environment | X | | | | |
| II. Customer Satisfaction - Knowledge | A. Taxpayer Rights | | X | | | Fully Successful |
| | B. Case Analysis | | X | | | |
| | C. Protection of Public Interest | | X | | | |
| | | | | | | |
| III. Customer Satisfaction - Application | A. Responsive, Courteous Service | X | | | | Fully Successful |
| | B. Communication | | X | | | |
| | C. Compliance | | X | | | |
| | | | | | | |
| IV. Business Results - Quality | A. Investigation | | X | | | Fully Successful |
| | B. Problem Solving Techniques | | X | | | |
| | C. Documentation | | X | | | |
| | | | | | | |
| | | | | | | |
| V. Business Results - Efficiency | A. Timely Actions | | X | | | Fully Successful |
| | B. Inventory Management | | X | | | |
| | C. Planning and Scheduling | | X | | | |
| | | | | | | |

| | | | | |
|--------------------|---|--|---------------------------------------|----------------------------|
| 14. Overall rating | <input type="checkbox"/> Outstanding <input type="checkbox"/> Exceeds Fully Successful <input type="checkbox"/> Not Ratable | <input checked="" type="checkbox"/> Fully Successful <input type="checkbox"/> Minimally Successful Reason for Not Ratable: | <input type="checkbox"/> Unacceptable | 15. Average CJE Score 3.20 |
|--------------------|---|--|---------------------------------------|----------------------------|

A. Certification of Rating - By signing below, each Rater and Reviewer certifies that records of tax enforcement results (ROTERRs) were not used to prepare this appraisal.

16a. Rater name/title/signature/date
Sitzes, Mary Ann / Group Mgr / /s/ Mary Ann Sitzes / October 01, 2015

16b. Reviewing Official name/title/signature/date
Morris, Beverly I / Prgm Mgr / /s/ Beverly I Morris / October 01, 2015

16c. Employee signature/date (Signature only indicates copy has been received, not agreement)
/s/ Billy Lewis Fauller III / October 01, 2015

| | | | |
|---|---|---|---|
| 17a. Revalidation of Rating of Record (Period covered) From: To: | 17b. Mandatory progress review conducted on | 18a. Revalidation of Rating of record (Period covered) From: To: | 18b. Mandatory progress review conducted on |
|---|---|---|---|

17c. Rater name/title/signature/date

18c. Rater name/title/signature/date

17d. Reviewing Official name/title/signature/date

18d. Reviewing Official name/title/signature/date

17e. Employee signature/date (Signature only indicates copy has been received, not agreement)

18e. Employee signature/date (Signature only indicates copy has been received, not agreement)

| | |
|---|---|
| B. Management Determination and Employee Election Regarding Performance Recognition <i>Review instructions and information for each determination or election before completing this form.</i> | Name of employee (Last, first, middle initial) Fauller III,Billy Lewis |
|---|---|

Management Determinations

- a. A **QSI** has been approved for this employee.
- b. **Tenth step of the grade - 3% of salary award in lieu of a QSI** - This employee is paid at the tenth step of the grade and is not eligible for a QSI; therefore, a 3% of salary award or a performance award, whichever amount is greater, has been approved for this employee.
- c. **Time-Off** - This employee may elect time-off if granted a performance award or if he or she elects a 3% of salary award in lieu of an approved QSI. (A combination of monetary payment and time-off is not authorized for this election.)

Employee Elections

- d. **QSI** - I accepted the approved QSI. I understand I am not eligible for a performance award under the National Performance Awards Agreement (NPAA) for the covered period.
- e. **3% of salary award in lieu of a QSI** - I elect a 3% of salary award in lieu of an approved QSI. I understand I will receive either the 3% of salary award or a performance award for which I am eligible under the NPAA, whichever amount is greater.
- f. **Tenth step of the grade - 3% of salary award in lieu of a QSI** I understand I am paid at the tenth step of the grade and ineligible for a QSI. Therefore, I understand I will receive either a 3% salary award, or a performance award for which I am eligible under the National Performance Awards Agreement, whichever amount is greater
- g. **Time-Off** - I elect to receive time-off in lieu of a monetary award described above. I understand if the calculated time-off hours exceed the 40 or 80 hour limitation, the value of the excess hours will be paid as a supplemental monetary award.
- h. **Monetary Award**- If granted a performance award, I elect to receive a single monetary payment.

Period covered indicated in block 7

From: To:

19. Supervisor checks the box(es) applicable to recognition determination.

| | |
|--|--------------------------------------|
| <input type="checkbox"/> a <input type="checkbox"/> b <input type="checkbox"/> c | Supervisor name/title/signature/date |
|--|--------------------------------------|

20. Employee checks one box applicable to the supervisor determination indicated above.

| | |
|--|-------------------------|
| <input type="checkbox"/> d <input type="checkbox"/> e <input type="checkbox"/> f <input type="checkbox"/> g <input type="checkbox"/> h | Employee signature/date |
|--|-------------------------|

Period covered indicated in block 17A (Revalidation)

From: To:

21. Supervisor checks the box(es) applicable to recognition determination.

| | |
|--|--------------------------------------|
| <input type="checkbox"/> a <input type="checkbox"/> b <input type="checkbox"/> c | Supervisor name/title/signature/date |
|--|--------------------------------------|

22. Employee checks one box applicable to the supervisor determination indicated above.

| | |
|--|-------------------------|
| <input type="checkbox"/> d <input type="checkbox"/> e <input type="checkbox"/> f <input type="checkbox"/> g <input type="checkbox"/> h | Employee signature/date |
|--|-------------------------|

Period covered indicated in block 18A (Revalidation)

From: To:

23. Supervisor checks the box(es) applicable to recognition determination.

| | |
|--|--------------------------------------|
| <input type="checkbox"/> a <input type="checkbox"/> b <input type="checkbox"/> c | Supervisor name/title/signature/date |
|--|--------------------------------------|

24. Employee checks one box applicable to the supervisor determination indicated above.

| | |
|--|-------------------------|
| <input type="checkbox"/> d <input type="checkbox"/> e <input type="checkbox"/> f <input type="checkbox"/> g <input type="checkbox"/> h | Employee signature/date |
|--|-------------------------|

From: To:

25. Supervisor checks the box(es) applicable to recognition determination.

| | |
|--|--------------------------------------|
| <input type="checkbox"/> a <input type="checkbox"/> b <input type="checkbox"/> c | Supervisor name/title/signature/date |
|--|--------------------------------------|

26. Employee checks one box applicable to the supervisor determination indicated above.

| | |
|--|-------------------------|
| <input type="checkbox"/> d <input type="checkbox"/> e <input type="checkbox"/> f <input type="checkbox"/> g <input type="checkbox"/> h | Employee signature/date |
|--|-------------------------|

C. Instructions to complete Form 6850-BU

All information requested on page one must be completed for processing.

Detailed information on administering the Performance Management System for Bargaining Unit employees is available at: <http://shr.web.irs.gov/pers/pm/NonmgrIndex.htm> and <http://shr.web.irs.gov/cje/index.htm>

Blocks 1, 2, 5 and 6. Self-explanatory.

Block 3. Reason for Appraisal: If "Other" is checked, provide a reason (e.g. Within-Grade Increase determination).

Block 4. Office symbols/Organization: State office symbols and business unit (to include section down to the immediate office (e.g. W:CAR:MP:M)).

Block 7. Period covered: State the actual dates of the appraisal period. The period covered is normally twelve months, however, there are situations when the period covered will be either longer or shorter than a twelve-month period (e.g. 90 Day Appraisal, Interim Rating).

Block 8. Mandatory progress review was conducted on: Supervisor annotates the date mandatory progress review was conducted with the employee.

Block 9. Retention Standard Rating: Narrative is mandatory if assigned rating is "Not Met".

Block 10. Critical Job Elements (CJEs): The five (5) critical job elements for all positions are listed.

Block 11. Performance Aspects: List performance aspects for each CJE, which are identified in the performance plan. Each critical job element consists of 3 - 5 aspects.

Block 12. Performance Aspects Rating: Rate each aspect as Exceeds, Meets, Fails or Not Applicable (N/A) by checking the appropriate block.

Block 13. CJE Ratings: Appraise the employee against the CJEs of his/her position for the rating period. In rare situations, if performance of the duties/responsibilities reflected by a CJE has not been observed for the mandatory minimum time required, rate the CJE as "Not Applicable" (N/A). Reasons for not appraising CJE(s) must be documented as part of the appraisal.

The rating for each CJE will be based upon a review and consideration of all aspects of the CJE, using the following scale:

- OUTSTANDING - "5" - Exceeds all performance aspects of the CJE.
- EXCEEDS FULLY SUCCESSFUL - "4" - Exceeds more than half of the performance aspects of the CJE and meets the remaining performance aspects.
- FULLY SUCCESSFUL - "3" - Meets all performance aspects of the CJE.
- MINIMALLY SUCCESSFUL - "2" - Fails one performance aspect of the CJE.
- UNACCEPTABLE - "1" - Fails two or more performance aspects of the CJE.

Block 14. Overall Rating: After rating the individual critical job elements (Column 13) and the Retention Standard (Block 9), assign an overall rating using the following scale:

- OUTSTANDING - Employee is rated "Outstanding" in more than half of the CJEs and "Exceeds Fully Successful" in the remainder of the CJEs, and receives a "Met" on the Retention Standard.
- EXCEEDS FULLY SUCCESSFUL - Employee is rated "Exceeds Fully Successful" or above in more than half of the CJEs and "Fully Successful" in the remainder of the CJEs, and receives a "Met" on the Retention Standard.
- FULLY SUCCESSFUL - Employee is rated "Fully Successful" or above in all of the CJEs, and receives a "Met" on the Retention Standard.
- MINIMALLY SUCCESSFUL - Employee is rated "Minimally Successful" in one or more CJEs but not "Unacceptable" in any CJE, and receives a "Met" on the Retention Standard.
- UNACCEPTABLE - Employee is rated "Unacceptable" in one or more CJEs or receives a "Not Met" on the Retention Standard.

C. Instructions to complete Form 6850-BU continued

Block 15. Average CJE Score: Is determined by dividing the sum of the ratings assigned in column 13 by the total number of CJE's. Supervisor annotates the numerical score to include two decimal places (e.g. 4.50).

Block 16. Certification: Required signatures.

Blocks 17 and 18. Revalidation of Rating of Record: If a supervisor determines that a journey level or above employee, in at least the second year of their position, would receive a Rating of Record for the current appraisal period identical to the Rating of Record for the previous period, the supervisor may certify that the most recent Rating of Record is valid for performance in the current appraisal period. When revalidating an appraisal, supervisors are also revalidating the Retention Standard Rating from the previous rating of record. Appraisals may be revalidated indefinitely.

Instructions for Part B - Management Determination and Employee Election

Detailed information on administering the Performance Awards Program for Bargaining Unit employees is available at: <http://shr.web.irs.gov/pers/pm/NPAindex.htm> and <http://shr.web.irs.gov/pers/pm/AwardIndex.htm>.

Period Covered. The period covered for this section must correspond to the periods indicated in Blocks 7 or 17A or 18A.

Quality Step Increase (QSI) Determination. A management level higher than the initiator of the QSI recommendation, as determined by the operating, functional, or support unit, must approve a QSI.

Time-Off Determination. The employee's immediate supervisor has approved a time-off option in lieu of a monetary performance award or a 3% of salary award.

Blocks 19, 21 and 23. Supervisor reviews options and checks the appropriate box(es), signing and dating the form.

Blocks 20, 22 and 24. The employee documents election by checking the appropriate box that corresponds to management's determination, signing and dating the form.

Privacy Act Notice

The Privacy Act of 1974 requires that when we ask you to provide information about yourself, we must tell you: our legal right to ask for the information; the principal purpose(s) for which the information is intended to be used, what could happen if we do not receive any or all of the information, and whether your response is voluntary or mandatory. Our legal right to ask you to acknowledge receipt of the performance appraisal is derived from 5 USC 9508, General Workforce Performance Management System and 26 CFR Part 801, Balanced System for Measuring Organizational and Employee Performance within the Internal Revenue Service. The authority to solicit this information is also derived from 5 USC 2301, 5301, 5336, and 5338 and the Code of Federal Regulations (Title 5, Part 531, Subpart D, "Within-Grade Increases" and Subpart E, "Quality Step Increases").

Management is requesting this information in order to record the employee's election. The QSI or award will be processed in accordance with the information you furnish. Failure to furnish any or all of this information may result in your QSI or award possibly being processed other than you would have elected, or may negate the employee's opportunity to elect time-off. The legal authority to request this information is the United States Code, Title 5, Chapters 43 and 45 and the Code of Federal Regulations (Title 5, Part 451, Subpart A, "Agency Awards").

The information contained in this form may be disclosed to IRS employees who need it to conduct official duties. Disclosures may also be made when appropriate, under routine uses published in the Federal Register for Privacy Act Systems of Records, Treasury/IRS 36.003, General Personnel and Payroll Records. Under the appropriate circumstances, disclosure may be made to the Office of Personnel Management, the Equal Employment Opportunity Commission, the General Accounting Office and others.

Overall Summary

Billy Fauller III Attachment to Form 6850 2015 This review covers the period from October 1, 2014 to September 30,

2015. The review is based on cases reviewed and discussions of the reviews; cases submitted for approval; responses from you on reports given to you; and my observations. Employee Satisfaction - Contributions 1A Workplace Interaction $\hat{=}$ Meets 1B Workgroup Involvement $\hat{=}$ Exceeds 1C Workplace Environment $\hat{=}$ Exceeds Workplace Interaction: You interact in a courteous and professional manner with others and you maintain and foster cooperative relationships with both internal and external stakeholders. Workgroup Involvement: You consistently participate in group meetings, and offer suggestions during group meetings which assist in identifying and solving work group issues. You willingly share your knowledge with others. Workplace Environment: You consistently support a work environment free from harassment and discrimination. Customer Satisfaction $\hat{=}$ Knowledge 2A Taxpayer Rights- Meets 2B Case Analysis - Meets 2C Protection of the Public Interest $\hat{=}$ Meets Taxpayer Rights: Reviews show there was an occurrence in which the Publication 1 was not discussed with the POA on initial contact and another instance when an L 1058 was issued when the TP had a pending IA. In order to "exceed" in this aspect, you must always ensure that taxpayer's rights are observed and protected throughout the collection process. Case Analysis: You conduct initial case analysis and ensure you have determined case issues prior to contacting the taxpayer. You explain to taxpayers on first contact what is needed to resolve the case. You generally secure, verify and analyze financial information early in the case. You explain the collection process to taxpayers, throughout the progression of the case. You secure CIS information and request verification of the information on first contact. You conduct court house checks and review both internal and external information to verify information submitted by taxpayers. In no contact situations, you attempt to locate possible levy sources.

Protection of Public Interest: You generally protect the public's interest. You must ensure the protection of the public interest by using the proper enforcement tools and taking proper enforcement actions at the proper time. Timely enforcement actions include both simple and complex enforcement actions. When deadlines are missed immediately take the proper enforcement action which will best move the case toward a timely resolution. You attempt to secure TFRP information on first contact. TF actions are generally timely. A good practice is running TF reports every Monday and determining which cases have 10 or few days left for the required action to be timely. Then, if issues arise, there should be ample time to resolve the issues. You protect CSEDs. You make appropriate and timely NFTL determinations. Customer Satisfaction $\hat{=}$ Application 3A Responsive, Courteous Service - Exceeds 3B Communication - Meets 3C Compliance - Meets Responsive, Courteous Service: You consistently respond to customer requests or concerns while balancing a workload with competing priorities. You provide responsive, professional and courteous service to external stakeholders. Communication: You generally ensure you communicate taxpayers their legal obligations, responsibilities and consequences for failure to comply. A required action to improve in this aspect is to document a plan of action on cases and advise the taxpayer of the plan of action. The plan of action includes an action, a date and a consequence. A best practice to document the plan of action is to use the ICS pic list. Using the ICS pic list, will aid you in ensuring an action, a date, and a consequence are documented. You explain the collection process to taxpayers throughout the progression of the case and you prepare written products which are accurate and understandable. Compliance: You generally educate taxpayers on their filing and paying responsibility. As mentioned earlier, you must take appropriate enforcement action to prevent further delinquencies after initial contact. Ensure you address compliance and cross compliance upon initial contact with taxpayers; throughout the progression of the case; and at case closing. This includes but is not limited to documenting FTD compliance via ICS pic list; monitoring ES payments; addressing filing compliance; addressing cross compliance; and periodically checking IDRS to ensure full compliance. Business Results- Quality 4A Investigation - Meets 4B Problem Solving Techniques - Meets 4C Documentation $\hat{=}$ Meets Investigation: You generally secure CIS information and request verification of the information on first contact. You complete the CIS at the TPs $\hat{=}$ home or business or when appropriate, you make an appointment with the TP to come into the office to complete the CIS. You take simultaneous case actions as appropriate. You use tools available to you to locate taxpayers and assets. Examples of locator sources you use are Accurant, IRP, tax return information, and credit bureau checks. Problem Solving Techniques: You generally identify problems by utilizing appropriate analytical techniques. You use a conflict management approach that considers the taxpayer's point of view to successfully resolve issues and promote voluntary compliance. Documentation: You generally document case histories in a complete, accurate and understandable manner and in sufficient detail to support the outcome of the case. You maintain case files in a complete, neat and orderly manner within established guidelines. Reviews revealed some histories were recorded late. Generally histories should be recorded the same day as the action or no later than the next business day, to retain credibility. Business Results-Efficiency 5A Timely Actions - Meets 5B Inventory Management - Meets 5C Planning and Scheduling $\hat{=}$ Meets Timely Actions: You make timely initial contact. You need to ensure you are taking timely follow-up and closing actions in accordance with established guidelines in order to meet the needs of all customers. You use a calendar system for follow ups and you generally are following up on case actions in a timely manner. You timely work requested reports and you are always prepared for consultations. Inventory Management: You resolve inventory management issues in accordance with established guidelines. If you have inventory problems, you make me aware of the problems. Ensure automated inventory information as required by ICS is current and accurate. A time utilization review showed no case histories as having been recorded although ICS

Continued on Next Page

had time applied to cases. If you record time on a case, a corresponding history entry should always be recorded on the case to which time is being applied. Planning and Scheduling: You make field visits when appropriate. You set priorities as competing and varied work assignments arise. You submit relevant documents for case processing. You submit reports on a timely basis. You make records checks at the court house during field calls and taking as many actions as necessary to move cases forward before working on other cases. You display a strategic approach when working cases.

Award Determinations

Fauller III,Billy Lewis Rev Ofcr GS-1169-09 Step 05
Performance Year: 2016 Period Begin: Oct 01, 2014 Period End: Sep 30, 2015
Overall Rating: Fully Successful

Rating Official Sitzes,Mary Ann approved the option of Time Off in lieu of a monetary award.

Rating Official Name / Title / Signature / Date

Sitzes,Mary Ann / Group Mgr / /s/ Mary Ann Sitzes // October 01, 2015

Employee requested a Monetary Award.

Employee Name / Title / Signature / Date

Fauller III,Billy Lewis / Rev Ofcr / /s/ Billy Lewis Fauller III // October 01, 2015
