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Tax Regs in Plain English

IRS Restructuring and Reform Act of 1998

1204 - Basis for Evaluation of IRS Employees

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Section 1204

A. Provision(s) covered: Section 1204, Basis for Evaluation of IRS Employees

B. Background: This section repeals an earlier statute which prohibited the Service from using records of tax enforcement results to (1) evaluate employees directly involved in collection activities or their immediate supervisors; and (2) impose or suggest production quotas or goals upon employees described in (1) above. The new section keeps those prohibitions but expands them to include “employees” - not just those directly involved in collection activities. Additionally, this section expands the certification requirements by requiring “appropriate” supervisors to certify compliance with the law. The earlier law required only the District Directors to certify compliance. Finally, this section requires that the Internal Revenue Service use the fair and equitable treatment of taxpayers by employees as one of the standards for evaluating employee performance.

C. Change(s): As described above, the new law expands the prohibitions on the use of records of tax enforcement results to “employees,” no longer limiting the prohibitions to those directly involved in collection activities. Similarly, the new law imposes a certification of compliance requirement upon all “appropriate” supervisors, not just District Directors as in the earlier law. Finally, it requires that the fair and equitable treatment of taxpayers be a standard for evaluating employee performance.

D. Impact The new law alters prohibitions upon the use of records of tax enforcement

results and the certification requirements. It also imposes an employee evaluation standard.

E. Necessary Actions

1. Actions/Procedures: The Service has published a new IRM on “Managing Statistics” and has scheduled a training program to implement P-1-20. The IRM will need to be revised to ensure its contents comply with the provisions of the new law. Performance standards will need to be reviewed and revised to conform with the law.
2. 2. Things we CAN do: See E.1.
3. 3. Things we CAN’T do: See E.1.

F. Other Special Comments: None.

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