

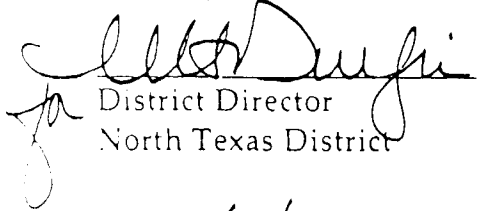
Memorandum of Agreement
Internal Revenue Service North Texas District and NTEU Chapter 46
Compliance Support to Customer Service in Fiscal Year 2000 and Beyond

This Memorandum of Agreement serves as a supplement to the Letter of Understanding (LOU) dated July 29, 1999 between the Internal Revenue Service (IRS) and National Treasury Employees Union (NTEU). The National Treasury Employees Union, Chapter 46, hereinafter "the Union", and the Internal Revenue Service, North Texas District, hereinafter "the Employer", "Management" or the "Agency" hereby agree to the following concerning Compliance Support to Customer Service in Fiscal Year 2000 and beyond.

1. In accordance with the National Office Letter of Understanding, Examination and Collection employees will be detailed to Customer Service Division (CSD) and Collection Division in Fiscal Year 2000 and beyond.
2. Management will provide training based on the tasks each employee will be required to perform (e.g., Walk-In, Return Preparation, etc.). Appropriate training will be provided to all Examination and Collection employees involved in providing support to CSD and Collection Division.
3. Management has determined that, in addition to Provision #8 of the LOU, employees who voluntarily or involuntarily participate in compliance support to CSD and Collection Division shall be considered as part of the respective divisions and will be given first choice to overtime after permanent Customer Service and Walk-In employees who perform the same work have been given consideration. Each District Director Representative, or designee, within the commuting area, will solicit volunteers who will be placed on a roster based on Enter-On-Duty (EOD) date. The employees with the most senior EOD dates will be given first choice for overtime, and whether they work the overtime or not will then be placed at the bottom of the list. The employees will rotate to ensure equitable distribution of all available overtime.
4. Management is committed to making every effort to seek assistance in support of CSD and Collection Division on a voluntary basis versus an involuntary basis. However, each division reserves the right to establish the grade level that is necessary to process the identified tasks or workload.
5. Telephone headsets will be made available at all telephone workstations for Automated Collection System backup during the filing season.

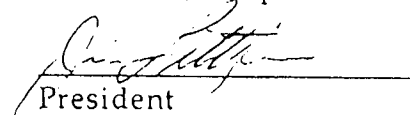
6. Management and NTEU have agreed that hardships will be based upon length of commute for details; the health/mobility of employees and child/parentcare situations that are incompatible with the employee's detail. Exceptions will be based on the relative priority of casework the employee is committed to in his/her permanent position, e.g., development of a SEP case, case development for court appearances with the Department of Justice, etc.
7. If employees are required to travel for this detail, travel expenses and parking will be paid.
8. Management has determined that the detailed employees will not be responsible for cases that are returned to management for the period of time the employees' cases are not in their inventory.
9. Disputes arising from this agreement will be discussed with appropriate NTEU officials and if no settlement is reached the negotiated grievance procedure can be used.
10. This agreement does not relinquish Management's rights as stated in Article 3, Section 1 of the NORD V agreement.
11. This agreement will be implemented upon agency head approval or within thirty-one (31) days after signing by both parties, whichever occurs first.
12. This Memorandum of Agreement will be co-terminus with the Letter of Understanding (LOU) dated July 29, 1999, between the IRS and NTEU regarding Compliance Support to Customer Service in Fiscal Year 2000 and Beyond.

For IRS, North Texas District:


District Director
North Texas District

11/9/99
Date

For NTEU, Chapter 46


President
NTEU, Chapter 46

11-9-99
Date