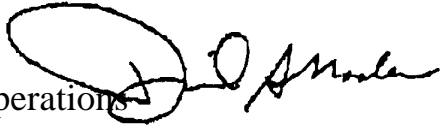





DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

February 1 2000

MEMORANDUM FOR DISTRIBUTION

FROM: Deputy Commissioner Operations 
National Taxpayer Advocate 
SUBJECT: Placement of Taxpayer Advocate Employees

We are now entering a critical time in our efforts to standup the Taxpayer Advocate Service (TAS). With TAS selections currently in progress, the following has been developed to provide instruction on issues relating to both selected and non-selected employees. We view the consistent, national implementation of these instructions as critically important to our efforts to successfully implement the TAS and to our commitment to all employees and NTEU.

The instructions were developed to promote a smooth transition for all employees currently working TAS casework, including direct reports and non-direct reports. Although not specifically discussed in these instructions, addressees should begin dialogue with respect to how TAS casework is to be assigned during this transition period.

After completion of the competitive process, direct report employees in the TAS who are not selected, or who did not apply, will be placed into a position outside the TAS for which they qualify. This includes a high concentration of caseworkers in the Southeast Region and the Fresno Service Center. It is anticipated that most of the impacted employees will be placed within the current Operations organization, and under the Restructuring Agreement, these employees will have "Section 2" status until permanently placed into a restructured Internal Revenue Service business unit.

The placement of employees will be accomplished by non-competitively placing employees into appropriate positions at their current grade. Appropriate position(s) are in the employee's post of duty for which the employee is qualified. Such positions should be identified and communicated to impacted employees.

Local Taxpayer Advocates will take the following steps once a final selection has been made:

1. Prior to announcing selections, the local NTEU Chapter President(s), the appropriate Host Site Personnel representative and the Head of Office should be contacted to provide them with advance notice of the selections and the timeframes for notification of those employees who have been non-selected.
2. Meet with functional Division Chiefs and local transition coordinators to establish timeframes and to identify reassignment opportunities and training

needs for placement of non-selected employees in an existing organization outside the TAS I their current post of duty (POD). Address issues around refresher or on the job training (OJT) that may be necessary for the employees to perform in their new positions.

3. Ensure that employees are contacted to advise them of their non-selection. Inform them that their manager of record will provide appropriate guidance and support with the assistance of the local transition coordinator.

The manager of record *within* TAS will provide impacted employees with information concerning their status within 3 workdays after the employee has been notified of non-selection. At a minimum, information contained in the following chart should be used to guide your discussion.

| Current TAS Employee | Information To Be Provided |
|----------------------|---|
| Yes | Options which may be available to Section 2 employees (See Note (1)). |
| Yes | Positions available outside TAS for which the employee is qualified at the same grade and the same POD. |
| Yes | Information on how to contact a career counselor or EAP. |
| Yes | Determine employees' preferences for reassignment if there are more reassignment opportunities than impacted employees and communicate the effective date of the reassignment (See Note (2)). |

Notes:

- 1) The Service is currently developing with NTEU a people transition strategy to assist in the placement of employees affected by the reorganization. This strategy may include the use of Voluntary Early Retirement Authority, also known as "early out" in conjunction with Voluntary Separation Incentive Payments, also known as "buyouts".
- 2) The employee will normally be given 5 workdays to determine their preference. If multiple employees express the same preference, the employee with the earliest EOD will be selected.

Upon reporting to a new position, the new manager will provide an orientation and identify the appropriate training/OJT that will be provided to the employee. Critical elements and standards will also be shared in accordance with NORD/NC V and every reasonable effort will be made to promote a smooth transition to the new duties and assignments.

The following guidelines should be followed in the transition of functional employees currently working TAS casework, but not part of the Taxpayer Advocate Service organization:

1. Prior to announcing final selections, contact the local NTEU Chapter President(s), the appropriate Host Site Personnel Specialist and the Head of Office to provide advance notice of the selections and the timeframes for notification of those employees who have been non-selected.

2. Contact non-selected employees to advise them of their non-selection. Inform them that their manager of record will provide appropriate guidance and support with the assistance of the local transition coordinator.

3. At the appointing office, provide non-selected employees and NTEU Chapter Presidents with information on the availability of local career counselors within 3 workdays after the employee has been notified of their non-selection.

| | |
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| <p>If the manager determines that there is adequate work within the employee’s current function, and the employee is qualified to assume the non-TAS work, the employee will assume the new work responsibilities. The manager will ensure all such employees receive:</p> | <p>If the manager determines that there is not adequate work within the current function or unit, the manager of record will provide employees with the following information within 2 workdays after notification of non-selection:</p> |
| <p>1. Orientation and appropriate training or OJI.</p> | <p>1. Advise employee of options for positions available for which the employee is qualified at the same grade and in the same POD.</p> |
| <p>2. Critical elements and standards in accordance with NORD/NC V.</p> | <p>2. Provide employee with information on career counselors or EAP.</p> |
| <p>3. Appropriate assistance in promoting a smooth transition to the new duties and assignments.</p> | <p>3. Determine employees’ preferences for assignment if there are more reassignment opportunities than impacted employees.</p> |
| | <p>4. Communicate effective date of new assignment.</p> |

It is vital that we work together in the process of placing affected employees, providing information with respect to career options, and ensuring a smooth transition. Each of us must pledge our personal support to every employee during this critical period. These instructions should prove helpful in counseling your employees through transition. Remember that every employee will have a job in the new IRS.

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 Regional Commissioners
 District Directors
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 Area Taxpayer Advocates

cc: Chief Operations Officer
 Chief Management & Finance
 Chief Shared Services