



January 21, 2000

## MEMORANDUM

TO: IRS Chapter Presidents

RE: Taxpayer Advocate Memorandum of Understanding

In recognition of the IRS's need to get the new Taxpayer Advocate Service (TAS) up and running, NTEU has agreed to several exceptions to the Restructuring Agreement in the attached MOU to facilitate the stand up of TAS. The MOU has been sent to the Treasury Department for agency head review. Highlights of the MOU include:

- ◆ **Space and Equipment**
  - Employees who are selected into the TAS organization will be moved into work units/groups with their managers.
  - Employees will have an 8 X 8 workstation.
  - NTEU was successful in getting the IRS to commit to dates by which the workstations will be delivered. All TAS sites have been categorized depending on the date that workstations will be delivered, and are listed in an attachment to the MOU. Depending on the site, workstations were delivered as early as January 1, 2000. All sites will have workstations by December 30, 2000.
  - Local parties are authorized to bargain over space and equipment issues not covered in the MOU. Local bargaining must be completed before any moves begin. Issues not resolved within 30 days of the MOU will be forwarded to the JTPT for resolution.
- ◆ **Direct Report Personnel** - These are only employees who report directly to the Taxpayer Advocate organization.
  - **Support positions:** Several groups of support positions will be realigned/reassigned noncompetitively: Positions where employees have the same series, grade, and commuting area; positions where current employees are in a different series, but at the same grade and commuting area; positions where current employees are in the same

location in a higher grade than the new position, but may be in a different series. All other support vacancies will be filled according to the competitive process set out in NORD V, Article 13.

- Non-Support Positions: The Restructuring Agreement provides for these positions to be filled competitively. Direct report employees who are not selected will be placed into a position in Operations and will become "Section 2" employees under the Restructuring Agreement. Section 2 employees may be detailed or temporarily promoted consistent with NORD V, Article 16 and still maintain their Section 2 status. Details will be done according to local agreements.

- ◆ Movement/Transition of Work

All Taxpayer Advocate casework at each site will become the responsibility of the new TAS organization within 15 days of filling the TAS positions. If TAS decides to detail employees from Operations to assist with the caseload, details will be consistent with Article 16 of NORD (including the provisions on temporary promotions) and local agreements.

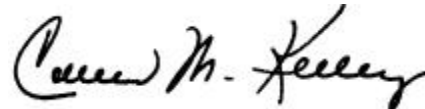
- ◆ Grievance Process

Placement grievances will be processed in accordance with the Restructuring Agreement. All other grievances will be processed according to NORD/NC V Article 41, with step 1 being the local Taxpayer Advocate, step 2 being the Area Taxpayer Advocate, and step 3 being the National Taxpayer Advocate.

- ◆ Status Quo

All conditions of employment not addressed in the MOU remain status quo pursuant to Article 7, Section 2 of the Restructuring Agreement.

The parties are working on additional guidance that will address the placement of non direct report employees doing PRP casework who are not selected for the new TAS organization into Operations. I will send that information to you as soon as it has been finalized.



Colleen M. Kelley  
National President

**Attachment**