



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

Small Business/Self-Employed Division

April 11, 2017

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MEMORANDUM FOR DIRECTOR, FIELD COLLECTION

FROM: Kristen E. Bailey */s/ Kristen E. Bailey*
 SB/SE Director, Collection Policy

SUBJECT: Maintaining Targeted Inventories

The purpose of this memorandum is to provide new guidance to Field Collection group managers for the maintenance of targeted inventories for revenue officers. In December 2016, the journey level of the revenue officer position and default case grade for Field Collection inventory was changed from grade 9 to grade 11. Effective February 13, 2017, all grade 9 cases were mapped to grade 11 in ENTITY and ICS.

IRM 1.4.50.10.2 provides guidance on the standard inventory ranges of taxpayer cases to be assigned to revenue officers based on the grade of the revenue officer. The default case grade of Field Collection cases from grade 9 to grade 11 necessitated a revision to these ranges. Effective immediately, the inventory ranges for revenue officers are:

Employee Grade	Case Range
GS-5/7	49-59
GS-09	59-69
GS-11	53-79
GS-12	34-50
GS-13	34-50

This guidance is effective immediately and will be incorporated in the next revision of IRM 1.4.50, *Collection Group Manager, Territory Manager and Area Director Operational Aid*. Please ensure this information is distributed to all affected employees within your organization.

You or a member of your staff may direct any questions to Jana McDaniel, Global Strategic Compliance or members of your staff may contact Scott Pryde, Program Analyst.

cc: Director, Headquarters Collection
National Taxpayer Advocate
[irs.gov](https://www.irs.gov)