



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

11.53.3

APRIL 6, 2015

EFFECTIVE DATE

(04-06-2015)

PURPOSE

- (1) This transmits a revision to IRM 11.53.3, *Small Business Self-Employed (SB/SE), Communications and Stakeholder Outreach (CSO), CSO Support, Disaster Assistance and Issue Management Resolution System (formerly CSO Support and Disaster Assistance, formerly Policy and Strategic Planning)*.

MATERIAL CHANGES

- (1) IRM 11.53.3 was restructured based on CSO functional organization.
- (2) Editorial changes made throughout to improve the grammar, clarity and flow of the various instructions. Redundancies have been reduced or eliminated, except where needed for emphasis.
- (3) Organization and employee titles updated throughout the IRM.
- (4) Web sites updated throughout.
- (5) Section 11.53.3.2.2(2)o, This section has been removed
- (6) Section 11.53.3.2.2.3(1), Updated to reflect reorganization
- (7) Section 11.53.3.2.2.3(4), This section has been removed
- (8) Section 11.53.3.2.9, Title changed from Stakeholder Liaison and CSO HQ Operations to CSO
- (9) Section 11.53.3.2.9(1), SL (HQ and Field) and CSO HQ Operations changed to CSO
- (10) Section 11.53.3.2.9(2), Deleted section
- (11) Formerly Section 11.53.2.9(3), Organization/Function/Program changed to OFP
- (12) Formerly Section 11.53.2.9(4)b, Before SETR runs its report, the data is not transferred to the WP&C system deleted
- (13) Formerly Section 11.53.2.9(5), Deleted "Organization, Function, and Program" deleted" both and the WP&C"
- (14) Formerly Section 11.53.2.9(6), Codes (including regular time and disaster) along with acceptable accounting strings for ACA and FATCA activity added.
- (15) Section 11.53.3.2.10(3) & Note, Calculation reference removed
- (16) Section 11.53.3.2.11, Section updated to reference Program Handbook and ESP Training Guide
- (17) Section 11.53.3.2.12(2) f, This section has been removed
- (18) Section 11.53.3.2.15.2 & 3, Out-Service Approval Process - Completing the SF 182, updated Request Tracking System (RTS) to Integrated Procurement System (IPS)
- (19) Section 11.53.3.2.17, Project Support and Governance PS&G reference replaced with Business Program Management

- (20) Section 11.53.3.3, Issue Management Resolution System (IMRS) section added due to reorganization formerly section 11.53.4.4 now obsolete

EFFECT ON OTHER DOCUMENTS

This material supersedes IRM 11.53.3 Small Business Self-Employed (SB/SE), Communications and Stakeholder Outreach (CSO), CSO Support and Disaster Assistance dated July 11, 2013, IRM 11.53.3, *Policy & Strategic Planning*, dated November 15, 2011 and IRM 11.53.4, *GAO/TIGTA/Legislative Implementation*, dated March 3, 2010. IRM 11.53.4 is obsolete and Issue Management Resolution System content merged into IRM 11.53.3.

AUDIENCE

Employees in SB/SE.

RELATED RESOURCES

- (1) The CSO HQ Operations/CSO Support, Disaster Assistance and Issue Management Resolution System Intranet website is found at the following:
<http://mysbse.web.irs.gov/opsupport/cso/csoorg/csohqop/default.aspx>.

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11.53.3

CSO Support, Disaster Assistance and Issue Management Resolution System

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11.53.3.1
(04-06-2015)
**CSO Headquarters
Operations**

- (1) CSO Support, Disaster Assistance and Issue Management Resolution System is a function within CSO Headquarters Operations. The mission of CSO HQ Operations is to offer services and support activities to our customers.
- (2) CSO HQ Operation's responsibilities:
 - a. Serve as the operational link and support point between all SB/SE Communications and Stakeholder Outreach (CSO) components.
 - b. Coordinate the establishment of overall CSO policy and strategic objectives in conjunction with SB/SE priorities and tracking adherence.
 - c. Establish overall CSO cross-functional initiatives in coordination with SB/SE compliance priorities.
 - d. Coordinate the development and update of the CSO IRMs.
 - e. Provide centralized oversight and program coordination.

Example: Staffing, Training etc.

- f. Prepare reports that gauge adherence to the organizational priorities and develop appropriate implementation plans.
- g. Oversee SB/SE legislative proposals sent through Commissioner, SB/SE and Legislative Affairs for consideration in the Treasury Reports from the Electronic Legislative Analysis, Tracking, and Implementation System (E-LATIS) and the Joint Audit Management Enterprise System (JAMES).
- h. Coordinate the identification and resolution of issues that impact SB/SE stakeholders through the Issue Management Resolution System (IMRS).
- i. Provide guidance and monitor CSO's SB/SE Requests for Organizational Change (S-ROC) process.
- j. Prepare appropriate Work Request Management System (WRMS) items.
- k. Identify, develop, and represent CSO Information Technology (IT) needs for consideration and discussion with Business Systems Planning (BSP).

11.53.3.1.1
(04-06-2015)
**Key Interdependencies
of CSO HQ Operations**

- (1) The Director, CSO HQ Operations reports to the Director, CSO.
- (2) Director, CSO HQ Operations serves as the operational link between all SB/SE CSO components.
- (3) Director, CSO HQ Operations coordinates programs with all Business Operating Divisions (BODs).
- (4) The following managers report to the Director, CSO HQ Operations:
 - Chief, CSO Support, Disaster Assistance and Issue Management Resolution System
 - Chief, Stakeholder Liaison Headquarters
- (5) The website containing information on CSO HQ Operations is: <http://mysbse.web.irs.gov/opsupport/cso/csoorg/csohqop/default.aspx>.
- (6) CSO HQ Operations staff contact information and assignments is found on the IRS Intranet at: <http://mysbse.web.irs.gov/opsupport/cso/csoorg/csohqop/PSPcontact/default.aspx>.

11.53.3.2
(04-06-2015)
**CSO Support and
Disaster Assistance**

- (1) The Chief, CSO Support, Disaster Assistance and Issue Management Resolution System, is a manager in the operating division of SB/SE Communications and Stakeholder Outreach function with overall responsibility for coordinating disaster relief with the appropriate State Disaster Assistance Coordinator (SDAC). When a disaster occurs, the CSO Disaster Program Office (DPO) assumes primary responsibility for determining and/or coordinating disaster tax relief, serves as the IRS representative to Federal Emergency Management Agency (FEMA) and other federal agencies, and provides support, as needed, to the SDAC. The DPO serves as the key technical representative on the Disaster Tax Administration Policy Group (DTAPG). See IRM 25.16.1, Disaster Assistance and Emergency Relief - Program Guidelines for details.
- (2) CSO Support provides critical operational and administrative support to CSO HQ Operations in alignment with the goals and priorities of the IRS, SB/SE and CSO.

11.53.3.2.1
(04-06-2015)
**Key Interdependencies
of CSO Support**

- (1) The Chief, CSO Support, Disaster Assistance and Issue Management Resolution System reports to the Director, CSO HQ Operations.
- (2) The CSO Support staff partner with interagency counterparts within SB/SE, Wage and Investment (W&I), Large Business and International (LB&I), SMART Human Capital Office (HCO), Taxpayer Advocate Service (TAS), and Tax Exempt and Government Entities (TE/GE) developing processes and supporting the SB/SE Business Performance Review (BPR), IRS Strategic Plan, and Tax Gap initiatives.
- (3) CSO Support staff coordinate issues on behalf of the CSO Directors that concern NTEU, SB/SE SMART Human Capital Office and Labor Relations (LR).
- (4) CSO Support staff collaborate with Information Technology (IT) concerning equipment and Work Request Management System (WRMS) issues.

11.53.3.2.2
(04-06-2015)
**Mission and
Responsibilities of CSO
Support**

- (1) The mission of CSO Support is to establish and maintain critical operational and administrative support to all CSO functions, enabling CSO HQ Operations, SL Field, and Communications to achieve their respective goals and objectives. CSO Support develops programs and policies, reviews internal procedures/processes, and provides assistance. The assistance includes conducting internal workshops and preparing written resource materials for the development and implementation of local procedures. CSO Support coordinates with other internal partners who have responsibilities related to the operation of SB/SE CSO.
- (2) CSO Support provides overall governance, strategic planning, development, monitoring, and oversight of policy and process implementations to assist CSO in accomplishing their mission through the following activities:
 - a. Provide direction and leadership to the CSO Business Planning Team by coordinating the development of the CSO Business Plan, including the identification of the key strategic goals.
 - b. Provide support to Director, CSO staff. Communicate operational guidance to CSO management and their staff.
 - c. Collect performance data from all CSO components and conduct conference calls to discuss information to include in the Business Performance

- Review (BPR) and Operational Review (OR) for senior management.
Ensure BPR statistical data is recorded and monitored
- d. Identify hindrances to the achievement of performance objectives. Provide support and guidance to CSO management through project teams striving to improve the quality of business processes and customer service.
 - e. Maintain CSO Employee Career Learning Plan (CLP) database
 - f. Implement CSO initiatives and coordinate activities that contribute to CSO business goals by achieving target deliverables.
 - g. Coordinate the development and update of CSO's Internal Management Documents and Internal Revenue Manuals
 - h. Participate in cross-functional processes recommending, developing, and implementing programs that produce benefits.
 - i. Develop and coordinate hiring and staffing activities within the CSO organization, including overseeing and timely preparing SB/SE Requests for Organizational Changes (S-ROC).
 - j. Collaborate with CSO Directors to develop CSO's training plans. Address critical training needs. Identify opportunities for alternative delivery methods so staff is provided with "just in time" training and procedures to meet the current rollout of operational priorities. Ensure employees receive mandatory training.
 - k. Coordinate National Treasury Employees Union (NTEU) issues with Labor Relations, SB/SE SMART Human Capital Office and CSO Directors
 - l. Ensure updates of the Business Continuity Plan.
 - m. Coordinate the Work Request Management System (WRMS) process.
 - n. Coordinate all servicewide and ad-hoc IT and equipment initiatives impacting the CSO functions
 - o. Act as administrative support and a POC for succession planning and employee engagement activities, i.e. Senior Manager Readiness Program (SMRP).
 - p. Timely meet staffing and hiring goals of CSO using resources to maximize the number of candidates for potential positions.
 - q. Ensure workspace and appropriate equipment is available to employees within the CSO organization..
 - r. Manage and timely close Employee Suggestions.

11.53.3.2.3
(04-06-2015)
CSO Business Planning Process

- (1) The office of the Director, Operations Support (DOS) provides a strategic direction to senior leadership on the priorities that DSO should pursue to meet IRS goals, contained in the IRS Strategic Plan, while effectively using limited resources.
- (2) CSO Support represents CSO and works closely with DOS in developing the CSO Business Plan.
 - a. CSO Support is responsible for ensuring CSO involvement and timely response to requests for input to the development and maintenance of the CSO portion of the DOS Plan.
- (3) CSO Support leads a cross-functional team that develops the CSO Business Plan detailing activities supporting the DOS Plan.
 - a. The cross-functional team writes a CSO Business Plan every fiscal year.

- b. CSO Support ensures all CSO functions have involvement in developing the CSO Business Plan and that the activities are strategically significant and aligned with the SB/SE Plan.
- c. CSO Support ensures timely response to requests concerning the CSO Business Plan.

11.53.3.2.4
(04-06-2015)

Business Performance Review (BPR)

- (1) The BPR is a performance management document that is prepared quarterly and presented to the Deputy Commissioner, Services and Enforcement. DOS provides general oversight for reviewing and editing CSO submissions.
- (2) Chief, CSO Support, Disaster Assistance and Issue Management Resolution System is responsible for coordinating the CSO input to the BPR. CSO Support developed a CSO Mgmt - HQ Operations Joint SharePoint site to maintain the draft BPR in-process documents. Permission to access the site is required.
- (3) Copies of the completed SB/SE BPR documents are maintained on the Strategy and Finance website.

11.53.3.2.5
(04-06-2015)

Operational Review (OR)

- (1) The OR, conducted by the Director, Operations Support is generally held bi-monthly. During the OR the Director, CSO reports on the following:
 - CSO Performance Measures and Diagnostic Indicators
 - Significant Issues/Hot Topics
 - Employee Engagement Activities
 - Functional Updates
 - Significant Budget, Training, and Hiring Issues
- (2) CSO Support is responsible for preparing the documents for the OR by consolidating the input from all CSO Functions, which they enter on the CSO Mgmt - HQ Operations Joint SharePoint site. Permission to access the site is required.

11.53.3.2.6
(04-06-2015)

Compliance Initiative Projects (CIPs)

- (1) CIPs are one method the IRS uses to identify and select compliance workload. These projects involve using either internal or external data to identify a group of taxpayers that may have a compliance problem. The IRS uses compliance resources and non-audit/collection activities to correct the compliance problems. The non-audit/collection activities also called alternative treatments, may include:
 - Outreach
 - Changes in IRS Publications and Forms
 - Legislative or regulatory changes
 - Agreements with state or local business licensing authorities, etc.

Note: For additional information on SB/SE CIP procedures refer to: IRM 4.17.1, Compliance Initiative Projects.

- (2) The Chief, CSO Support, Disaster Assistance and Issue Management Resolution System, has the following responsibilities:
 - a. Coordinate with the function/unit that originates the CIP to determine the appropriate CSO involvement.
 - b. Review all authorization requests to ensure CSO time frames are reasonable and resources can be available when needed.

- c. Provide guidance and suggestions on alternative treatments.
 - d. Sign all SB/SE Part 2 CIPs for CSO.
 - e. Report on the alternative treatments implemented by the CSO Functions.
- (3) The CSO cross-functional team will assist in the development, implementation, and reporting on all CSO alternative treatments
 - (4) The CSO Support analyst coordinating the SB/SE CIP Program is responsible for maintaining records on all SB/SE CIPs, as well as monitoring, and reporting CSO activities taken on all SB/SE CIPs
 - (5) Detailed procedures for coordinating this program are available in a desk guide located on the CSO Support & Disaster Assistance SharePoint site. Permission to access the site is required.

11.53.3.2.7
(04-06-2015)
Requesting Research Projects

- (1) CSO has established procedures for submitting research projects that supplement the SB/SE Research Procedures. Step-by-step procedures are in place for requesting, approving, controlling, and monitoring research projects. The procedures and forms are available on the Research website: <http://mysbse.web.irs.gov/opsupport/financeresearchstrategy/research/reqresrch/default.aspx>
- (2) CSO Support analyst who coordinates the CSO Research requests is responsible for coordinating, centrally controlling, and monitoring all CSO research requests.
- (3) CSO Support serves as the liaison between CSO and SB/SE Research and assists with formulating, expediting, requesting, and processing all research requests.
- (4) Each CSO functional office is responsible for generating and developing its own research projects or ideas and for submitting their research requests through CSO Support.

11.53.3.2.8
(04-06-2015)
Internal Management Document Coordination

- (1) The Internal Management Document (IMD) coordinator for CSO is located in CSO Support and has responsibility to oversee and coordinate the development, delivery, and maintenance of the following CSO documents:
 - Delegation Orders
 - Interim Guidance Memos
 - IRM Procedures and Updates
 - Policy Statements
- (2) CSO Support's IMD coordinator is also responsible for coordinating the review and concurrence of cross-functional IRMs, Interim Guidance Memorandums, Delegation Orders, Policy Statements, and Memorandums of Understanding owned or requested by other operations. The analyst ensures Form 2061, *Document Clearance Record*, is forwarded to the appropriate CSO group(s) performing the review and monitors due dates, comments, and concurrences.

11.53.3.2.8.1
(04-06-2015)
Internal Revenue Manual (IRM) Coordination

- (1) CSO Support coordinates the updating and publishing of all CSO IRMs.
- (2) Requests for reviews and comments/concurrences for *other* SB/SE IRMs are directed through CSO Support.

- (3) Each CSO component identifies a liaison to work with the CSO Support IRM coordinator who provides assistance with IRM publishing.
- (4) CSO authors annually review all IRMs to identify procedures needing update. Updates are done to a working copy throughout the year, but publishing generally only occurs once a year. If releasing an IRM to Publishing Services during filing season IRM processing, they may encounter a conflict in workload priorities and this could delay the processing of the CSO IRM.
- (5) When IRM updates are completed, Form 2061, *Document Clearance Record*, is used to gather simultaneous clearance requests. After all requested changes are recorded (or discussed to the submitters satisfaction), Form 1767, *Publishing Services Requisition* and the final Arbortext XML file is bundled into a zip file and submitted to the National IRM coordinator on the Servicewide Policy Directives and Electronic Research (SPDER) staff. Electronic upload is the transmitting tool.
- (6) Before the IRMs are published, the functions must decide the media for the distribution (paper, electronic, or both) and record this information on the Form 1767, *Publishing Services Requisition*.
- (7) Samples are available, for the CSO Support IRM coordinator, in a desk guide located on the CSO Support & Disaster SharePoint site. Permission to access the site is required.

11.53.3.2.8.2
(04-06-2015)
**Interim Guidance (IG)
Memorandum
Coordination**

- (1) Issue interim guidance when there is a need for an immediate procedure change and the IRM is not scheduled for revision and/or updating. The CSO function needing the procedure change is responsible for developing the interim guidance document and coordinating the approval. Numbering and posting to the Internet and Intranet is coordinated by the CSO Support IMD coordinator.
- (2) Interim Guidance Memorandums (IG) are assigned an expiration date, *not to exceed 1 year*. Within that year, the function initiating the guidance memorandum must update the impacted IRM(s) to include the revised procedures.
- (3) The SB/SE and CSO Support IMD coordinator reviews the published interim guidance memorandums monthly to verify inclusion in the appropriate IRM. If not updated, a follow-up contact with the guidance initiator is done to stress the importance of timely revising the IRM procedures before the memorandum expires. If IRM update delays are expected beyond the interim guidance memorandum's expiration date, an extension to use those procedures is required. However, SB/SE discourages extension requests and requires approval from the functional Director.
- (4) Finalized interim guidance memorandums are accessed on the Intranet at the following: <http://mysbse.web.irs.gov/opsupport/hc/imd/intrmguid/default.aspx>.
- (5) Servicewide Policy, Directives, and Electronic Research (SPDER) regularly removes expired memos from the Electronic Reading Room.
- (6) Samples are available, for the CSO Support IMD coordinator, in a desk guide located on the CSO Support & Disaster SharePoint site. Permission to access the site is required.

11.53.3.2.8.3
(04-06-2015)
**Delegation Order
Coordination**

- (1) The CSO IMD coordinator has responsibility of ensuring the Delegation Orders assigned to CSO are reviewed and updated when there is a reorganization. Complete procedures for the Delegation Order process is in IRM 1.2.1, *Policies of the Internal Revenue Service*. Background information on the process is found in IRM 1.11.1, *Internal Management Documents System*.
- (2) Delegations of Authority are organized within IRM 1.2 by specific function responsibility. CSO's are in IRM Chapter 1.2.49.
- (3) Samples are available, for the CSO Support IMD coordinator, in a desk guide located on the CSO Support & Disaster SharePoint site. Permission to access the site is required.

11.53.3.2.9
(04-06-2015)
**CSO Time Reporting
System**

- (1) CSO reports and records hours by Organization Function and Program (OFP) codes in the Single Entry Time Reports (SETR) system.
- (2) CSO Support serves as liaison between the CSO Directors office and/or Strategy and Finance to alert CSO functions of changes to accounting line data or OFP codes, or when time reporting assistance is needed.
- (3) Weekly validation of SETR is required as follows:
 - a. Close of business **each Friday**, all timekeepers must validate their SETR entries.
 - b. If validation does not occur timely. Time and Attendance (T&A) adjustments and Individual Performance Report (IPR) changes are then required. The IPR adjustments are prepared manually using hard copy forms.
 - c. Guidance on making IPR adjustments/changes are contained in IRM 3.30.28.4.5, *Work Planning and Control - Individual Review*, or through Servicewide Electronic Research Program (SERP).
- (4) OFP codes, designed to track hours, are available in SETR. CSO Support compiles certain reports (i.e. Disaster) quarterly or as needed to gauge how time is applied by the CSO organizations.
- (5) The CSO SharePoint site contains the valid CSO OFP codes (including regular time and disaster) along with acceptable accounting strings for ACA and FATCA activity.

11.53.3.2.10
(04-06-2015)
**Social Security
Administration (SSA)
Trust Fund Quarterly
Full Time Employee
(FTE) Charge Back
Report**

- (1) SB/SE is responsible for determining the labor and non-labor costs expended by each organization within SB/SE that provides services related to the OASDI and HI Trust Funds. The Budget Office quarterly provides these costs to the Beckley Finance Center (BFC). In addition, each year SB/SE must provide relevant information to the BFC for preparation of a forecast of OASDI and HI Trust Funds expenses expected the next fiscal year.
- (2) The CSO consolidated SSA report captures the SL FTE count for the portion of work connected to the Federal Insurance Contributions Act (FICA) administration also referred to as Social Security and Medicare. A pre-determined percentage of certain program work is reported for charge back to the SSA Trust Fund Account.

- (3) CSO is required to report the cost of our outreach and education efforts related to S/B employers and self-employed taxpayers to S&F. A spreadsheet is maintained to support quarterly costs and the fiscal year assumption used to calculate the data.

Note: The assumption is reviewed annually and updated as needed.

- (4) The total labor (direct program hours) and non-labor (overhead, managerial, and clerical) costs for each quarter must be provided within 10 business days following the end of each quarter.
- (5) A CSO Support analyst gathers and submits a consolidated response to the SB/SE S&F Budget Analyst quarterly who performs an analysis to compare estimated costs and documents significant variances.
- (6) Samples are available, for the CSO Support analyst responsible for this report, in a desk guide located on the CSO Support & Disaster SharePoint site. Permission to access the site is required.

11.53.3.2.11
(04-06-2015)
**Employee Suggestion
Program (ESP)**

- (1) The Employee Suggestion Program (ESP) is a vehicle for submitting ideas for improving the organization. Employees are encouraged to submit acceptable ideas and management agrees to consider granting an appropriate award for those adopted. Refer to *ESP Business/Operating Divisions Program Handbook* and *ESP Business/Operating Divisions Program Training Guide* for additional guidance.
- (2) Employees submit all suggestions via the Employee Suggestion database: <http://esp.web.irs.gov>.
- (3) Suggestions that impact CSO operations are reviewed and assigned to CSO Subject Matter Experts (SMEs)
- (4) CSO Support responsibilities:
 - a. Serve as the local/site coordinator for suggestions coming into the CSO organization.
 - b. Review Form 13380, *I Suggest*, for completeness and consistency with appropriate program criteria.
 - c. Assign a number to the suggestion if the employee is unable to submit the suggestion on the Agency Wide Shared Services (AWSS) electronic website. input suggestion into Automated Employee Suggestion application <http://esp.web.irs.gov>
 - d. Send an acknowledgement letter to the submitter within ten days of suggestion receipt by the coordinator. Letter must include estimated decision date (not to exceed 60 additional days). See *ESP Business/Operating Divisions Program Handbook* Part 6 Suggestion Processing Time Frames and Evaluations..
 - e. Assign the suggestion to a Local Evaluator or SME.
 - f. Handle all completed suggestion evaluations from the Site Evaluator.
 - g. Complete actions for adopted or non-adopted suggestions. See *ESP Business/Operating Divisions Program Training Guide*.
 - h. Perform other actions necessary to monitor the process and close the suggestions.
 - i. Further guidance can be found on the CSO Support and Disaster Share-Point site.

- (5) CSO Suggestion responsibilities:
- Complete the evaluation within 30 days from the received date of the suggestion package.
 - Prepare Form 2665, *Suggestion Evaluation*.
 - Review and perfect the cost-benefit analysis.
 - Contact submitter to clarify the suggestion, if necessary.
 - Prepare decision for signature of approving official if rejecting or adopting the suggestion at the local level.
 - Obtain signature of approving official on Form 2665.
 - Recommend adoption .or non-adoption.
 - Return completed file to CSO ESP coordinator.
 - Refer to *ESP Business/Operating Divisions Program Training Guide* for additional duties.
- (6) To accomplish the program responsibilities, CSO Support receives the following guidance and support from SB/SE SMART Human Capital Office - Information Management on the Employee Suggestion Program:
- Administration
 - Policy
 - Marketing strategies
 - Assignments
- (7) SB/SE SMART Human Capital Office - Information Management owns the ESP process. Both CSO Support and SB/SE SMART Human Capital Office - Information Management coordinate efforts to meet both organizations' employee suggestion program needs.
- (8) For additional information on ESP refer to:
- Automated Employee Suggestion Program ***All Employee Suggestion Program guides and tutorials***
 - Employee Suggestion Program (Employee Resource Center) Additional Information on the Employee Suggestion Program: ESP Program Manager, Coordinator and Evaluator Roles and Responsibilities, Employee Suggestion Program Process, Employee Suggestion Program Components - Defined and Employee Suggestion Program Awards

11.53.3.2.12
(04-06-2015)
Hiring and Staffing

- (1) CSO Support, in coordination with the Director, CSO (staff Budget Analyst) develops and coordinates all hiring and staffing activities within the CSO organization.
- (2) CSO Support responsibilities:
- Provide oversight for CSO staffing chart updates.
 - Monitor on-board and authorized staffing patterns to ensure functions are not exceeding the authorized counts and employees on temporary promotions show in the correct organizations.
 - Implement SB/SE requests for organizational changes that impact staffing.
 - Serve as point of contact for Employment Branch on all personnel related issues.
 - Maintain vacancy reports.
 - Coordinate requests for exception to any hiring freeze.

- g. Collaborate with SB/SE Human Capital Office to resolve unique staffing issues.
- h. Develop and revise CSO organizational charts.
- i. Coordinate and assist with the development of new position descriptions (PDs).
- j. Develop guidance for various issues such as no-cost moves/change in post-of-duty.

11.53.3.2.12.1
(04-06-2015)

Hiring and Staffing Reports

- (1) Maintaining the CSO Staffing Charts - CSO Support is responsible for the coordination and monitoring of all hiring and staffing activities within CSO to ensure CSO remains within the approved Authorized Staffing Pattern (ASP). CSO Support manages the program by developing the CSO Staffing Charts and reviewing the updates. The primary responsibility of the CSO Support analyst is to review the updates input by the CSO Point of Contacts (POCs). The CSO Support analyst must also ensure the changes are justifiable and consistent with the approved ASP.
- (2) CSO Staffing Chart categories include: • Authorized Staffing Pattern (ASP) • Permanent on Rolls (POR) • Temporary Promotion • Detail • Part Time • Employee Name • Branch (Director, SL Field, CSO HQ Operations, and Communications) • Position Title/Job Series/Grade • Full Working Level (FWL) • Position Description (PD) Number • Office Locations • Bargaining Unit (BU) or Non-Bargaining Unit (NBU) Employee category • Projected gains/losses.
- (3) Maintaining CSO Vacancy Chart - The CSO Support analyst assigned to staffing and hiring is responsible for overseeing the maintenance of the vacancy chart. Each functional POC is responsible for maintaining the functional changes. This responsibility is managed through updates. The primary responsibility of the CSO Support analyst is to review the updates input by the CSO POCs. The CSO Support analyst must also ensure the changes are justifiable and consistent with the approved ASP.
- (4) CSO Vacancy Report categories: • Date of Vacancy • Number of Vacancies • Type of Vacancy • Branch • Organizational Code • Manager's Name and SEID • Primary Building Code • Secondary Building Codes • Position Description Number (PD #) • Position Title • Pay Plan/Series/Grade • Projected Entry on Duty (EOD) date • Announcement Number • Announcement Opening Date • Announcement Closing Date • Status of Position • Exception Submitted to Finance • Selection Information – (Selectee's Name, Grade, SEID, EOD, and POD) • Space Verification Needed • Comments • Request Submitted for Ad Hoc PeopleTrak.
- (5) CSO Organization Charts - CSO Support prepares high-level CSO Organization Charts and works with the CSO Communications staff to post the organization charts to the website: <http://mysbse.web.irs.gov/AboutSBSE/Chart/default.aspx> a. Identifies authorized staffing. b. Tracks employees on-board and monthly organizational changes.
- (6) Each function has responsibility to submit all Personnel Action Requests (PAR) timely and provide monthly staffing changes.
- (7) For additional information on the SB/SE Hiring and Staffing Guidelines, refer to the SB/SE Human Resources Activities website: <http://mysbse.web.irs.gov/humresact/default.aspx>.

11.53.3.2.13
(04-06-2015)

SB/SE Request for Organizational Changes (S-ROC)

- (1) The S-ROC is the method SB/SE uses to review and approve proposed organizational changes. The Director, SB/SE Human Capital Office, is responsible for monitoring and coordinating organizational change proposals
- (2) After discussing an organizational change with CSO management and Directors, the S-ROC process begins to seek approval of the organizational design changes. The S-ROC process is not intended as a replacement for routine processes already in place or to secure funding of additional positions, upgrades, etc. The S-ROC process provides approval to the organizational design only. Once the S-ROC is approved, see IRM 11.53.3.2.14 for approval levels by categories, the implementation of the new design (e.g. filling positions) is completed in accordance with current Finance and Human Resource guidelines
- (3) The CSO Support analyst will:
 - a. Coordinate all S-ROC changes for CSO.
 - b. Coordinate the review and approval of requested organizational changes with SB/SE Human Capital Office.
 - c. Determine the organizational change category type.
 - d. Provide required attachments.
 - e. Prepare required current and proposed organizational charts.
 - f. Secure written approval from SB/SE Finance if the change results in a change in salary dollars.
 - g. Assist CSO management with the development of the business case for proposed changes.
 - h. Coordinate the establishment of TIMIS code changes when applicable.
 - i. Implement approved changes.
 - j. Maintain historical files on approved S-ROC.
- (4) CSO functional office's responsibilities:
 - a. Submit written requests for S-ROC changes to Chief, CSO Support and Disaster Assistance.
 - b. Prepare a business case for requests for organizational changes.
 - c. Develop new position descriptions when applicable.
 - d. Initiate personnel actions to implement approved changes.

11.53.3.2.14
(04-06-2015)

S-ROC Categories

- (1) S-ROC proposed changes fall into one of three categories. The category depends on the nature, scope, cost, and expected impact of recommended organizational changes. The three categories, their purpose and review/ approval authority are:

Category	Purpose	Review/Approval
A	Proposals that affect very limited components of the overall organization such as: <ol style="list-style-type: none">a. Eliminating vacant positions no longer needed.b. Collapsing or combining the existing groups/areas.	Director, CSO

Category	Purpose	Review/Approval
B	Proposals that involve or affect other operating units, add positions not previously funded, incur additional costs, or involve changes in type of position, grade or series such as: <ol style="list-style-type: none"> Increase grade 14 and 15 positions. Increase management levels and/or narrow the span of control of first line managers. 	Approved by: <ul style="list-style-type: none"> • CSO • Information Management • Business Systems Planning • Human Resources • Finance • Management and Support
C	Major organizational change proposals whose scope and impact directly affect other Business Operating Divisions such as: <ol style="list-style-type: none"> Create/abolish/merge Director level organizations within divisions, functions, or support units. Create, abolish, promote to ES-5 level, and above. 	All levels above Commissioner, SB/SE and IRS Commissioner

- (2) To accomplish these responsibilities, CSO Support receives guidance and support from SB/SE Human Resource Office.
- (3) For additional information on the SB/SE S-ROC program refer to: IRM 1.53.1, *Managing Organizational Change*.
- (4) For additional information on the SB/SE procedures refer to: <http://mysbse.web.irs.gov/opsupport/hc/humresact/sroc/default.aspx>.

11.53.3.2.15 (04-06-2015) Training

- (1) CSO Support is responsible for developing, coordinating, and monitoring the CSO training plan and training budget in conjunction with all CSO functions.
- (2) CSO's Training Program ensures "just in time" training needs are met for the employees of the CSO Organization.
- (3) The Director, CSO HQ Operations has responsibility for the oversight, development, and delivery of the CSO Training Program.
- (4) The Director, CSO HQ Operations responsibilities:
 - Work in partnership with the Director, SB/SE Learning & Education (L&E).
 - Provide oversight and coordination with L&E in development and delivery of CSO Training to ensure employees have the skills and knowledge to successfully perform their job.
 - Provide recommendations to the CSO Director for needed training activities.
 - Coordinate training budget needs with L&E and the CSO Budget Analyst.

- e. Monitor the training allocation in the spending plan budget to ensure delivery of the training plan within the funding allocation.
- f. Communicate with CSO Directors to ensure information is shared and received in a timely manner.

11.53.3.2.15.1
(04-06-2015)
Out-Service Training

- (1) The CSO Training Program includes processing and approving requests for out-service training classes and sessions. The CSO Training analyst is the CSO training program point of contact for the out-service training request process.
- (2) The CSO Functional Contact or originator:
 - a. Submits the SF 182, *Request, Authorization, Agreement and Certification of Training*, for out-service training to the CSO Training analyst at least 30 days prior to the start of the class or session.

11.53.3.2.15.2
(04-06-2015)
Out-Service Approval Process – Completing the SF 182

- (1) Standard Form (SF) 182, *Authorization, Agreement and Certification of Training*, is used to start the out-service training request/approval process. Provide specific information when completing the four sections on the form. Additional guidance in completing these sections is provided below.
 - A copy of the SF 182 is available at the *Forms and Publications repository*
- (2) Out-Service Approval Process:
 - a. Employee or Originator completes SF 182 and submits to manager for approval. (Do not enter employees' Social Security Number on SF 182; use SEID.)
 - b. Employee's immediate supervisor or 1st level approver signs and approves SF 182 in Section D, Line 1d.

Note: Digital signatures are acceptable for all approvals.

- c. Next level manager (if one is in place) **initials** next to the immediate supervisor's signature as approval/concurrence for the request in Section D, Line 1d.
- d. Originator/Functional Contact for the employee(s) initiates the Integrated Procurement System (IPS) request with the approval path on page 2 of the SF 182 and sends the SF 182 and IPS to CSO Training analyst for review via fax or e-mail.
- e. In CSO, the Director, CSO HQ Operations or designee signs and approves SF 182 in Section D, Line 2d along with the IPS request as the second-line supervisor and sends to L&E electronically or via fax.

Note: The SF 182 is never sent directly to the Director, CSO HQ Operations. It must be submitted through the CSO Training analyst.

- f. Learning and Education (L&E) designee approves SF 182 and IPS for Director, L&E (signature in Section D, Line 3d) then forwards the request to Finance for final approval.
- g. L&E returns approved SF 182 copies to CSO Training analyst, trainee, and originator via e-mail.

Note: The trainee should not register for class until the request is approved.

(3) **Section A** – Trainee Information

- Employee or Originator completes applicant information section

Note: Use the SEID in lieu of the Social Security Number.

- Leave block 3, Date of Birth and block 5, Home Telephone blank.

(4) **Section B** – Training Course Data

- Line 1a, b, c and d - Enter training vendor information
- Lines 2 through 18 - Enter training course information and training objectives
- Line 2b, Course Number Codes for CSO Functional Areas.

(5) **Section C** - Costs and Billing Information – Enter the cost projections for the Out-Service Training.

- Line 1 - Enter the Tuition amount for the Out-Service training
- Line 2 - Enter the travel costs
- Line 4 - Enter IPS number

(6) **Section D** - Approvals

- Enter appropriate names, titles, phone numbers, and e-mail addresses
- Line 1 - Enter employee's manager information
- Line 2 - Enter second line supervisor's information (Director, PSP)
- Line 3 - Enter training officer information (Director, Learning and Education HQ)
- As part of the routing approval process, signatures are required for Lines 1, 2 and 3. Digital signatures are acceptable

(7) **Section E** - Approval/Concurrence

- Enter Authorizing Official name, title, telephone number, and e-mail address of Strategy and Finance, "Finance, Plan Manager"
- Signature must be secured

(8) **Section F** - Certification of Training Completion and Evaluation

- Enter Authorizing Official (employee's manager) name, title, telephone number, and e-mail address
- After training is completed, employee's manager signs line 1d. Electronic signature is acceptable.

Note: The Authorizing Official will sign line 1d. If the form is signed electronically, "I **approve this document**" should be noted next to the Authorizing Official's name.

- Form SF 182 is faxed or electronically forwarded no later than five days after completion of training to the CSO Training Analyst

11.53.3.2.15.3
(04-06-2015)
**Guidance for
Completing the
Integrated Procurement
System (IPS) Request**

(1) All SF 182s must have an IPS request initiated. The IPS request will be rejected if the following information is missing:

- **Action Type** - MISCF Miscellaneous Funds Will Not Go To Procurement or PCI - funding document for a Purchase Card Transaction
- **Date Needed** - Indicate the first day of the out-service training session

- **Requested Amount** - List ONLY THE TUITION. Do not put any travel estimates on the IPS
- **Items Section** - List the employee's name, course title, dates, and justification for training. It is very important that this information match the SF 182
- **Approval Path** - Use the following approval path on the IPS Request:
 - 1) Requester
 - 2) Employee's Manager
 - 3) Director, CSO HQ Operations
 - 4) L&E Finance Point of Contact
 - 5) SBBGTGR4 (Finance Plan Manager)

11.53.3.2.16
(04-06-2015)
Space

- (1) CSO Support responsibilities:
 - a. Monitor space availability.
 - b. Ensure all CSO employees have appropriate workstations.
 - c. Ensure the work environment is safe and promotes productivity.
 - d. Coordinate with Agency Wide Shared Services (AWSS), Management and Support for expansion needs.
- (2) To accomplish these responsibilities, CSO Support receives guidance from SB/SE SMART Human Capital Office, Workplace Management (WPM), and AWSS on:
 - Space standards
 - Customer Funded Project Request
 - Rent Containment initiatives
 - Build-out and re-stacking
 - Locations for hiring
 - Authorization for space allocations
- (3) For additional information, refer to the AWSS - Real Estate and Facilities Management website for guidelines on space management: <http://awss.web.irs.gov/REFM/RealPropertyManagement/RealPropertyManagement.aspx>.

11.53.3.2.17
(04-06-2015)
**Project Management,
Project Support and
Governance for CSO
Information Technology
(IT) Projects**

- (1) The Business Systems Planning (BSP) Business Program Management staff provides assistance to project managers and their project team using the Project Management Discipline (PMD) to develop project documentation. Using PMD will increase the probability of the project's success. CSO Support coordinates this process for CSO.
- (2) The objectives of CSO's reporting procedures for the Project Support and Governance process are:
 - a. The primary objective of CSO's reporting procedures is in compliance with the two standardized infrastructure methods of first level governance, which were established for the SB/SE organization. The first method is the Business Systems Planning Risk Management Group (RMG) and the second method is the SB/SE Governance Board process.
 - b. Classify CSO IT Project(s) under the RMG or the SB/SE Governance Board process. CSO's IT Projects are currently sponsored by the RMG and the SB/SE Governance Board process; therefore, both levels of the

infrastructure methods are used to report the monthly status updates of each CSO IT project to the BSP SB/SE Project Dash Board maintained on the BSP SharePoint site.

- (3) The Risk Management Group is the lower level of governing body within SB/SE which allows a venue for projects to update management on status of projects, discuss issues or risks in which the PM may need assistance or want to bring to management's attention, discuss successes and accomplishments, discuss milestones, and exits approved or escalated issues or risks to higher levels of authority. The Business Program Management Office conducts a monthly Risk Management Group (RMG) meeting. The RMG is a forum to address project risks and remove barriers to project completion. The RMG Charter provides guidelines for the establishment and operation of the SB/SE RMG. It sets forth the objectives, scope, organization, responsibilities, and general methods of operation.
- (4) The SB/SE Governance Board is the second level of a two-tiered SB/SE Project Management infrastructure. The Governance Board meets monthly and is chaired by the Deputy Commissioner. SB/SE Directors participate to make policy decisions, report project status (on an exception basis), discuss cost-cutting OU project issues, present topics requiring decisions of the Governance Board, communicate IT issues/events, and report "need to know" items.
- (5) The scope of CSO's reporting procedures for the SB/SE Governance Board process are:
 - a. Foster and engage the necessary involvement of the OU representative, project managers, senior managers, and executives in strategic projects.
 - b. Monitor progress of projects within CSO and provide recommendations for continued improvement.
 - c. Resolve issues that cross functional lines (i.e. IT, AWSS, NTEU, etc.).
 - d. Provide oversight and policy guidance to assure project success.
 - e. Ensure accurate project status reporting via the monthly BSP dashboard report.
 - f. Provide the Director, CSO with monthly status reports for all CSO IT Projects.
- (6) When CSO has a need to consult with BSP to ascertain the required support for a new project(s), the OU Representatives and the BSP staff will work jointly to determine which project/effort goes to which process. Projects under the RMG are:
 - All Tier B projects *
 - Re-engineering projects in the implementation phase
 - Selected improvement projects
 - Other high profile/high risk projects

* A project is classified Tier B if it has any of the following characteristics:

- Modifies/enhances existing system or process
- Provides limited change functionality
- Provides bridge between current and modernization architecture
- Includes all non-major projects

- (7) Presently, all CSO's projects and other major efforts are governed under the SB/SE Governance Board structure. The general guidelines for assigning a project to this method of governance are:

- Smaller projects
- Lower visibility efforts
- Re-engineering projects in the design phase

Note: Other key projects are governed under the SB/SE Governance Board process.

11.53.3.2.18
(04-06-2015)
**Information Technology
(IT) and Equipment**

- (1) CSO Support responsibilities:
- a. Monitor and update the CSO Standardized IT Portfolio.
 - b. Provide all CSO employees with authorized IT and office equipment.
 - c. Ensure all CSO employees have IT software components.
 - d. Coordinate with IT through SB/SE BSP for expansion of equipment needs when justifications are necessary.
- (2) To accomplish these responsibilities, CSO Support receives guidance from IT and SB/SE BSP on the following:
- IT and office equipment replacements
 - Office equipment
 - Computer security requirements
 - Computer software upgrade requirements
 - OS Get Services procedures and authorizations

11.53.3.2.19
(04-06-2015)
**Work Request
Management System
(WRMS)**

- (1) The Unified Work Request (UWR) process provides a standard, defined process for registering and managing all demand for IT products and services. It uses work requests to represent a contract between IT and business/ functional operating divisions (BOD/FOD) for IT service and product delivery. The process is intended to provide transparency for all stakeholders and to facilitate work request submission and response.
- (2) The Work Request Management System (WRMS) is a centralized system which requires Work Request (WR) submissions to be worked on-line, through collaboration and coordination between the Requestor, (the CSO organization), and the Supplier/Programmers, (IT).
- (3) Responsibilities of the WR Requester and Approver:
WR Requester: The individual who creates the work request in WRMS or on behalf of the requester. The WR requester is required to designate an approver and may designate additional approvers as well.
- WR Request Approver:** The request approver in WRMS is the central organizational point of contact for the UWR process and designated with the authority to approve WRs for the OU Director and responsible for:
- a. Reviewing WRs for completeness and impact to the organization.
 - b. Returning incomplete WRs to the Requester for further action to complete the request.
 - c. Determining whether additional approvers (Request Approvers) are needed and assign, if required.

- d. Approving, denying or requesting more information in accordance with the requesting organization's policies and procedures.
- e. Participating in the escalation process as needed.

(4) Submission of on-line (OL) 5081 and Training Requirements:

- a. Submission: All users must first submit an OL5081 request. When initiating the OL5081, select the Work Request Management System (WRMS) component from the "System Menu". Once the employee's manager has approved the OL5081 request, Demand Management will add the employee's information (name and BOD) to the UWR Database.
- b. Training: After added to the system, the employee can begin the training. Employees can access the training modules on the WRMS website. Once the training is completed, the requester can create a WR.

Note: Employees selected as Request Approvers will need to submit an OL5081 access request for the role of "WRMS Prod 2 – Request Approver" when the WRMS roles are made available in OL5081.

Reminder: Go to the WRMS homepage: <http://mits.web.irs.gov/SP/RADM/WRMS> and select "Training".

11.53.3.2.20
(04-06-2015)

**Frontline Manager
Readiness Program
(FLRP) and Senior
Management Readiness
Program (SMRP)**

- (1) CSO Support, in coordination with the staff of the Director, CSO and SB/SE Leadership Development Office develops and coordinates the Frontline Manager and Senior Management Readiness Programs activities within the CSO Organization.

(2) CSO Support responsibilities:

- a. Conduct annual needs assessment.

Example: Each year in mid-April, check with the CSO Functions (usually the Technical Advisor) for their upcoming needs. Notify the CSO Training analyst of the count as information is referenced in the training plan.

- b. Market programs to employees interested in careers in management and advancement in current management levels.

Example: Contact CSO Communications Specialist to create an all employee message from the Director, CSO announcing the program opening. Also, set up an information call with HCO and Personnel to go over the management application process.

- c. Coordinate position needs with the functions and personnel timely and accurately so FLRP/SMRP vacancy announcements are not delayed.
- d. Coordinate vacancy announcements, ranking, and interviews.
- e. Conduct an orientation for selected candidates, their coaches, and managers with program requirements.
- f. Develop program travel policy in conjunction with the CSO Budget Analyst and monitor travel expenditures.
- g. Ensure assignment of FLRP/SMRP coaches/mentors.
- h. Coordinate official classroom training allocations and provide participants training dates.
- i. Throughout the program year, the CSO coordinator should maintain regular contact with the coaches, managers, and the program participants.
- j. Submit quarterly status updates to the SB/SE FLRP/SMRP coordinator.

- k. Request and review mid-year program status assessments.
- l. Monitor program activities to ensure candidates receive mandatory shadow and acting assignments.
- m. Coordinate year-end close out and certification processes.
- n. Request exit feedback from the participants and share the information with Director, CSO and SB/SE FLRP/SMRP coordinator.
- o. Maintain the resources available to program participants in the shared document library of the Management Readiness Programs SharePoint site. Permission to access the site is required.

- (3) Samples are available, for the CSO Support coordinator, in a desk guide located on the CSO Mgmt - HQ Operations SharePoint site. Permission to access the site is required.

11.53.3.2.21
(04-06-2015)
CSO Career Learning Plan (CLP) Database

- (1) The Career Learning Plan (CLP) is a continual learning tool. Creating and maintaining a Career Learning Plan (CLP) is a critical component in building your career. The CLP database allows employees to create a comprehensive development plan to support and track progress in their careers.
- (2) The purpose of the Career Learning Plan (CLP) on-line database is to centralize CLPs with the ability to update CLPs for all employees in CSO. This application is to assist employees to develop a plan towards a specific goal with a list of developmental activities directed to achieve specific skills in a current job or to prepare for advancement
- (3) The centralization of CLP data can assist managers when considering personnel for detail opportunities. The CSO CLP database contains data from the CSO functions:
 - Communications
 - CSO HQ Operations
 - SL Field
- (4) Each employee is responsible for keeping their CLP and personal data up to date. It is important to keep the CSO CLP database complete, current, and accurate at all times as management reports can be created to monitor employee career goals. If your manager permanently changes, go to the menu under "Administration" and select "Edit Employees" to record the change.
- (5) Refer questions regarding the database and/or reports to CSO .

11.53.3.3
(04-06-2015)
Issue Management Resolution System (IMRS)

- (1) The mission of IMRS is to provide a streamlined and structured process that facilitates stakeholder issue identification, resolution or response, and feedback. IMRS captures, develops, and responds to significant national and local stakeholder issues. The primary purpose of IMRS is to:
 - a. Provide stakeholders and practitioners with a method to surface concerns about IRS policies, practices and procedures, and offer suggestions.
 - b. Respond to identified issues relating to IRS policies, practices, and procedures in a timely manner.
 - c. Share issue resolutions or responses with internal and external stakeholders (nationally and locally) and ask that they share these with other members of their organizations.

- d. Identify trends in filing and paying taxes that may require educational programs, outreach to stakeholders and practitioners, or updates to IRS.gov.
 - e. Provide opportunities for exchanges of information between stakeholder and practitioner organizations, and the appropriate representatives.
 - f. Refer stakeholder identified issues that require explanation, evaluation, or changes to the responsible IRS function or Business Operating Division (BOD)
 - g. Based on IMRS issue identification and analysis, elevate and recommend program and/or procedural changes to the appropriate business owners.
- (2) General information on IMRS, including system access and other resources, is available at: http://sbse.web.irs.gov/cl2/sl/IMRS/index_login.asp

11.53.3.3.1
(04-06-2015)

Significance of IMRS

- (1) Issue management is an important tool in our efforts with stakeholders and practitioners to effectively influence compliance with tax laws. CSO has the primary responsibility to ensure that issues raised by SB/SE stakeholders are addressed and, when possible, resolved.
- (2) Issue management through IMRS provides a framework of support for managers to ensure proper tracking and response to stakeholder issues.
- (3) Issue management is tracked and monitored through the following databases:
 - IMRS Database
 - IMRS Local Issues Database
 - IMRS Question & Answer (Q&A) Database
- (4) The IMRS Database facilitates tracking and monitoring of national and international issues.
- (5) The IMRS Database allows SB/SE a proactive way to gather data on issues, detect trends, monitor and respond to issues, and assist Communications in developing relevant outreach materials.
- (6) The IMRS Local Issues Database (LID) captures issues initially raised and worked locally in the Stakeholder Liaison areas.
 - a. Local issues are entered into the database and may be worked locally, elevated to IMRS, or referred to other functions such as The Employee Suggestion Program. The system design allows each area to easily capture issues and maintain historical data as needed.
 - b. Area managers determine who will input issues into the system, either designating specific individuals or giving access to all group members. Along with the area manager, it is the responsibility of the IMRS Working Group (WG) member to monitor the system and provide guidance for resolution of issues.
- (7) The IMRS Q&A Database design parallels and expands the IMRS database. The purpose is to catalog and house FAQs for continuing reference and eliminate duplicate research efforts. The system functions as an additional source of information available to IMRS users. The Q&A flow chart available on the IMRS SharePoint site explains the process.

11.53.3.3.2
(04-06-2015)
IMRS Roles and Responsibilities

- (1) The IMRS headquarters staff includes the IMRS program manager, team lead, and HQ analysts.
- (2) The role of the **IMRS program manager and team lead** is to be both a leader and a facilitator. It involves monitoring, advocating for issue solutions with business owners and program managers, analyzing issues and compliance trends, representing IMRS interests at the national level, and working constructively with other offices and operating units while managing relationships in a manner that resolves issues and concerns and fosters taxpayer service and voluntary compliance. The IMRS program manager and team lead work closely with CSO functions including Stakeholder Liaison Field (SL Field), Stakeholder Liaison Headquarters (SL HQ), and Communications, as well as other BODs, such as W&I, to address specific national issues. Some of the specific duties of the IMRS program manager and team lead are to:
 - a. Provide oversight of the IMRS program.
 - b. Monitor IMRS, together with the IMRS HQ analysts, to ensure timely responses to stakeholder issues.
 - c. Facilitate IMRS Working Group efforts to enhance the program, support liaison relations, and identify compliance trends.
 - d. Provide input to the Director, CSO Monthly Report, Business Performance Review, Operational Review, and ad hoc reports.
 - e. Provide guidance and support to area managers and the IMRS WG members, including the development and delivery of IMRS training.
- (3) The role of the **IMRS HQ analyst** is as follows:
 - a. Coordinate elevated issues with the appropriate HQ officials.
 - b. Coordinate with CSO Communications in the development of communication products for local and national issues.
 - c. Monitor IMRS, together with the IMRS program manager and team lead, to ensure timely responses to stakeholder issues. Confirm SL has promptly shared approved responses with stakeholders.
 - d. Identify trends appropriate for key messages and communications to stakeholders through SL outreach activities.
 - e. Facilitate the delivery of information/educational materials to internal and external stakeholders.
 - f. Identify issue patterns and opportunities to share relevant information with IRS business owners.
 - g. Develop a comprehensive strategy for using the IMRS and IMRS Q&A databases to identify and deliver outreach and enhance content on IRS.gov.
 - h. Compile reports such as the Monthly Overview, Hot Issues, and IMRS Closed Issues Sorted by Subject Report.
- (4) The role of the **IMRS Working Group (WG)** member is as follows:
 - a. Promote engagement and involvement in issue response or resolution within their area.
 - b. Build and maintain a clear, consistent, communication channel between headquarters and the field on stakeholder issues.
 - c. Understand fully and explain to others within their respective areas the uses, capabilities, and procedures for using the IMRS database, the IMRS Q&A database, and the IMRS Local Issues Database.

- d. Serve as a mentor within their area to provide help and guidance with IMRS issues and Q&A identification and development.
- e. Work with the area manager to ensure communication about the IMRS program is continuously shared with their employees.
- f. Review and analyze area issues and Q&As to ensure they are appropriate, properly developed, and worked.
- g. Participate in regularly scheduled Working Group calls. Participate in IMRS Q&A calls and sub-team projects (optional). Participate in informal bi-weekly mentoring calls (optional). Use the IMRS SharePoint site as a group communication tool.
- h. Fulfill the duties and responsibilities of the IMRS WG members as they relate to Communications and communication products.
- i. Ensure that the Stakeholder Liaisons (SLs) in their group are familiar with the IMRS products such as Hot Issues, What's the Buzz, What's New in IMRS?, and the IMRS Monthly Overview.

(5) The role of the **SL Field area manager** is as follows:

- a. Review issues elevated by employees and determine if appropriate for IMRS. If issues do not meet IMRS criteria, determine appropriate actions needed to address the issues.
- b. Coordinate the use of the IMRS Local Issues Database and ensure that employees take timely action towards resolution of issues entered into database.
- c. Ensure that employees enter appropriate issues into IMRS and elevate issues that are not resolvable at the local level, (i.e., issues with national or international impact).
- d. Discuss issues with SL to determine whether an issue should be elevated to IMRS and approve the issue once input into the system.
- e. Use local relationships to stay informed of developments of interest to IRS functions, practitioners, and industry stakeholders.
- f. Ensure delivery of key messages and/or communication products regarding issue resolutions/responses to internal and external stakeholders.
- g. The Director, SL Field names an SL Field area manager to serve as the liaison between the Working Group members, the SL Field leadership team, and the IMRS HQ staff.

(6) The role of **stakeholder liaisons** is as follows:

- a. Act as the primary contact point (liaison) for stakeholder, practitioner, and industry organizations.
- b. Maintain regular contact and open lines of communication with stakeholders to ensure early identification of issues and concerns.
- c. Review minutes of the meetings with industry stakeholders and practitioners to identify issues.
- d. Use appropriate research tools to develop and determine the scope of the issue.
- e. Address issues by placing them in the Local Issues Database for identification and local resolution and elevate fully developed issues to the IMRS database, when appropriate, after getting managerial concurrence.
- f. Monitor identified local issues and take appropriate actions to resolve them.

- g. Follow established procedures for responding to or forwarding inquiries to a collector issue. The collector issue process captures these inquiries and forwards them for consideration by the business owner and Communications. (The term Collector Issue is further defined in IRM 11.53.3.3.8, Glossary of IMRS Terms.)
- h. Follow established outreach request procedures for identifying, updating, or requesting new outreach initiatives or products.
- i. Deliver key messages and/or issue responses to internal and external audiences.
- j. Identify potential issues for IMRS Q&A database and submit to the area's IMRS working group member. (IMRS Q&A explained in IRM 11.53.3.3.8, Glossary of IMRS Terms.)
- k. Manage expectations of stakeholders as to issue outcomes.

11.53.3.3.3
(04-06-2015)
IMRS Outreach Product Request and Guidelines

- (1) IMRS provides a comprehensive, multi-functional approach for requesting and/or updating outreach material. The Outreach Request Guidance Document located on the IMRS Intranet home page clearly establishes CSO employee and WG member responsibilities.
- (2) The outreach product request approval process is as follows:
 - a. SL identifies a need for communication product(s).
 - b. SL conducts research to determine whether appropriate products currently exist and, if not, discusses with the WG member.
 - c. The WG member uses the IMRS SharePoint site to determine if there is a nationwide need for a communication product by posting a proposed topic for comment. If the response indicates a need for a product or a topic should be added to the Outreach Initiative Database (OID), the SL or WG member opens an IMRS issue and outlines the business reasons for creation of the product in the attached history.
 - d. The IMRS HQ analyst assigned to the IMRS issue will contact the Communications analyst assigned to IMRS to propose the product or topic.
 - e. Note the business owner has the final say in product development and not all requests will be approved. The initiator will receive results of the request.
- (3) SL managers and WG members should ensure that employees within their areas understand:
 - a. Share only materials approved for external communication with external stakeholders. Materials marked "Internal reference - not for external distribution" are for internal use only and not distributed externally.
 - b. Requests for new topics or materials are coordinated through the IMRS and Communications process.
 - c. Do not alter news releases and material published on IRS.gov prior to distribution.
 - d. "Give stakeholders a hand up, not a handout" has additional guidelines for distribution of written products and handouts. <http://mysbse.web.irs.gov/CSO/SL/OutreachMessages/OIDArticles/7900.aspx>.

11.53.3.3.4
(04-06-2015)
IMRS SharePoint

- (1) The IMRS SharePoint site provides a single Intranet workspace for the IMRS HQ staff and IMRS WG to coordinate schedules, organize documents, and participate in discussions.

- (2) SLs can access documents and information on the IMRS SharePoint site titled "Documents." these sections may include the following:
 - Shared Documents (includes archived Hot Issues, and What's New in IMRS)
 - Meeting Minutes (prepared from the WG meetings)
 - IMRS HQ Staff Documents (including nationally developed policy documents, flowcharts, guidebooks, and staff listings)
- (3) The IMRS SharePoint site also includes the following:
 - Announcements (significant or important messages posted on the IMRS SharePoint Home Page)
 - Links (related Web sites)
- (4) WG Members, SLs and HQ staff use the IMRS SharePoint "discussion board" feature to comment about potential issues and requested outreach material. IMRS WG members are strongly encouraged to participate in these shared discussions to provide observations and specific circumstances from their own areas that relate to the items under discussion. Only by including the insights and viewpoints of all area WG members can the IMRS HQ staff make the best possible decisions about how to respond to the issues and concerns raised on the IMRS SharePoint discussion board.

11.53.3.3.5
(04-06-2015)
**IMRS HQ Staff
SharePoint**

- (1) The IMRS HQ staff SharePoint site provides a shared workspace for the IMRS program manager, IMRS team lead, and the IMRS HQ staff to coordinate proposed policies, post draft documents, share pending issues and concerns, and provide a central location for documents related to specific HQ Staff policies and processes
- (2) Authorized users can access documents and information on the IMRS HQ staff SharePoint housed under "Shared Documents". Other sections include the following:
 - Announcements of specific interest to the HQ Staff
 - Tentative topics for future IMRS WG member conference calls
 - Documents prepared by the IMRS team lead, generally in draft form, for the purpose of gathering input from the HQ staff members. (These may include policy documents, flowcharts, guidebooks, and staff listings.)

11.53.3.3.6
(04-06-2015)
Reports and Records

- (1) The IMRS HQ staff produces a variety of reports that assist the SL in discussing current issues with their stakeholders and keep them updated on IMRS changes.
 - a. The IMRS Monthly Overview provides a brief synopsis of some of the issues received and/or closed during the past month. The current issue is available on the IMRS Intranet home page and current and past issues are available on the IMRS page on IRS.gov. On a monthly basis, the IMRS HQ staff reviews recently opened and closed IMRS issues to determine which ones would provide the best guidance and information for external stakeholders.
 - b. The IMRS Hot Issues Report contains IMRS issues and other timely items of interest. The current issue is posted on IRS.gov and the IMRS Intranet home page and updated at least once a month. The report is designed to

help a liaison prepare to handle current issues during an outreach event. Archived editions are available on the IMRS SharePoint site.

- c. The annual IMRS Closed Issues Sorted by Subject Report contains the significant national and international IMRS issues closed during the calendar year and is available the following year and on the IMRS page on IRS.gov.
- d. "What's New in IMRS?" is an internal electronic newsletter distributed to liaisons through their IMRS Working Group member. It updates field personnel on changes to IMRS, includes tidbits to help liaisons use the system better, and has articles about recently closed significant issues. Archived issues are maintained on the IMRS SharePoint site.
- e. The Significant IMRS Issues Report is an internal-use document that includes 12 months of issues whose resolutions resulted in a significant impact for stakeholders. Liaisons should check the document prior to conducting outreach so they will have current examples of important IMRS issues to share with stakeholders when discussing IMRS. This report supplements View 15 on the Outreach Initiatives Database (OID) and is updated monthly on the IMRS Intranet home page.

- (2) The IMRS HQ staff generates input for the Director, CSO Monthly Report, Business Performance Review, Operational Review, and ad hoc reports.

11.53.3.3.7 (04-06-2015) System Procedures

- (1) An IMRS SL Manager Guide is available on the IMRS Intranet Home Page.
- (2) Analyst Handbooks are available on the IMRS HQ Staff SharePoint site.
- (3) Access to the System is as follows:
 - a. All employees have "research and input" access to IMRS and "research" access to the IMRS Local Issues database. Access is approved at the local level. All employees have "research" access to the IMRS Q&A Database.
 - b. Individuals with a need for a higher level of access (approver or administrator) should contact the IMRS team lead.

11.53.3.3.8 (04-06-2015) Glossary of IMRS Terms

- (1) **Collector Issue** - New legislation and regulations often generate numerous questions from practitioners before a business owner or Counsel has finalized and shared the information or procedures necessary to implement them. IMRS may open an issue specifically designed to collect those inquiries.
 - Stakeholder questions are used to help ensure that we address the most common and persistent questions in designing our outreach materials and guidance. We are not able to respond to each practitioner with a separate answer. Establish a collector issue to gather suggestions on topics other than new legislation, such as electronic tax administration.
- (2) **Issue Management Resolution System (IMRS)** - A Web-based application that permits tracking and monitoring of national and international issues identified by Stakeholder Liaison partners and stakeholders. The system provides management officials with a tool to perform a trend analysis to determine how widespread issues are and it also captures issues in a centralized electronic format.

- (3) **IMRS Local Issues Database** – A database developed to capture issues raised in any Stakeholder Liaison area. Issues not resolved locally are elevated to IMRS or referred to other systems.
- (4) **IMRS Q&A Database** – The IMRS Q&A database is designed to catalog and house FAQs so others can use them without reinventing and/or re-researching a response. The system functions as an additional source of information available to the IMRS user. The link to the database is at http://sbse.web.irs.gov/cl2/sl/IMRS_QA/default.asp.
- (5) **IMRS User Guide** – The IMRS User Guide is an on-line guide that describes how to use the IMRS System and provides detailed screen shots of system applications. It is available on the IMRS Intranet Home Page.
- (6) **IMRS SL Manager Guide** – The IMRS SL Manager Guide is an on-line guide that describes the roles and responsibilities of the manager, working group member and adjunct analysts.
- (7) **Analyst Handbooks** - Analyst Handbooks are online guides that describes the duties and explains processes of an IMRS analyst, including those duties conducted by adjunct analysts.

B

Background.....7

S

Social Security and Medicare taxes pay for benefits to workers and their families under FICA. Social Security taxes pay for benefits under the Old Age, Survivors and Disability Insurance (OASDI) part of FICA. Medicare taxes pay for doctor and hospital benefits. Each public sector employee contributes to these taxes and the employer pays a matching amount. Self-employed taxpayers must also pay Social Security and Medicare taxes in the form of self-employment taxes. These taxes are deposited to the OASDI and Hospital Insurance (HI) Trust Funds. The Secretary of the Treasury is directed by the Social Security Act to pay to the Treasury General Fund from the OASDI and HI Trust Funds the amount estimated as expended by the Department of the Treasury, including the IRS, the costs for the service of providing outreach and education to employers and/or collecting FICA funds. The IRS's expenses make up a significant portion of the charges to the OASDI and HI Trust Funds. Quarterly and annually, IRS is required to provide certain reports to the Bureau of Public Debt (BPD) on administrative costs incurred in gaining taxpayer compliance and providing customer service relating to these taxes. Behind this requirement, a reasonable, supportable, and repeatable methodology was developed for gathering these costs using guidelines provided by SB/SE S&F. SB/SE S&F Budget Office is responsible for gathering statistics on work performed in the functions that contribute to the collection of FICA taxes.7

