

1.4.50.10.2 Maintaining Targeted Inventories

(10/20/2023)

- [1.4.50.10.2.1 Inventory Adjustments](#)

- (1) You are responsible for monitoring inventory levels to ensure each revenue officer has an appropriate number of cases within the established ranges that can be resolved most effectively and efficiently based on the employee's grade level, experience, and expertise. The guidelines below provide flexibility for group managers to adjust inventories as needed. You must monitor the effectiveness of each revenue officer to determine the optimal inventory level based on the individual facts and circumstances of each RO. Factors to consider include, but are not limited to: developmental needs, performance issues, extensive geographic territory, and complex casework.
- (2) Absent indications to the contrary, consider limiting new assignments to five per work week. Certain circumstances could necessitate assigning more than five cases, including, but not limited to:
 - Field RO is assigned from one group to another without their full inventory
 - Field RO returns from a temporary assignment, such as training or a detail, without an inventory
 - Field RO had previously been relieved of all or part of their inventory and needs additional inventory
 - Unforeseen circumstances in which cases must be assigned/reassigned, such as: extended absence of the RO, the need to avoid missing statute deadlines or the RO requests additional cases be assigned
 - The RO requests additional cases be assigned
 - The assignment of more than five cases per week to an RO to align with the RO's rate of case dispositions
 - Assignment of inventory to RO trainees, including initial inventory and on-going assignments during phases of on-the-job training in order to raise the trainee's inventory.

NOTE: Excessive simultaneous assignments could adversely impact the revenue officer's ability to make timely initial contact and take appropriate and timely follow up actions. Regardless of what inventory level you have determined to be appropriate, avoid assigning a large number of cases at one time whenever possible.

- (3) The inventory levels for trainees are linked to milestones during the on-the-job training (OJT) phases of training. Case assignments to RO trainees should be timed to be available during the OJT periods of the employee's training, and should generally be assigned weekly in order to increase the trainee's inventory incrementally. Assignments should be timed in order to provide cases to the trainee in a manner which allows the employee to perform the pre-contact analysis and make timely initial contacts. The current revision of Document [12922](#), SB/SE Collection Manager and OJI Recruit Hire Guide contains case assignment guidance and inventory ranges for trainees based on the current revenue officer OJT timeline. Assign a sufficient mix of TDA and TDI investigations to provide trainees with cases where they can demonstrate proficiency in the subjects delivered in classroom training. Standard case assignments should be high priority accounts unless assignment of lower priority cases is justified.
- (4) You must submit a BEARS request for each trainee in your group. The trainees must be enrolled in the Employee User Portal prior to the BEARS request. Include the first six digits of the trainee's assignment number in the BEARS request to enable the IQA to create the training record in ICS. Advance contact with the IQA is recommended if you will be submitting BEARS requests for multiple trainees. Each trainee record in ICS must have a coach associated with the record. The coach must have an assignment number in the same group as the trainee. If the coach is from another group, the coach must submit a BEARS request to create an assignment number in the trainee's group. If a coach has not been assigned at the same time the trainee's record is created, the trainee's manager will be designated as the coach. At the end of the employee's trainee period, the manager must submit an ICS Help Request to remove the trainee position type from the ICS record.
- (5) When a revenue officer's position type is designated "trainee," the employee's inventory level is not included in the End Of Month Balanced Measures report. Therefore, an adjustment inventory adjustment should not be made for a revenue officer trainee in ENTITY.
- (6) When additional cases need to be assigned, you should look to the following sources for additional work:
 - a. The ICS GM hold file.
 - b. The highest level risk cases from the queue.
 - c. Other revenue officers.
 - d. Other groups (with concurrence from your territory manager).
- (7) The standard inventory ranges of taxpayer cases (a taxpayer case constitutes all accounts/investigations on a single entity) for revenue officers are:

Grade	Standard Inventory Range
13	34-50
12	34-50
11	53-79

09	59-69
05/07	49-59

Inventory levels for Grade 13 revenue officers will include approximately 60 percent Grade 13 cases and approximately 40 percent cases below the Grade 13 level. Due to the complexity of the Grade 13 case work, the inventory level for a Grade 13 will be kept at or near the bottom of the standard inventory range. See IRM [1.4.50.10.1](#).

- (8) The standard inventory ranges apply only to revenue officers with case inventories of balances, delinquent returns, OIs, FTD Alerts, and CIPs.
- (9) Standard inventory ranges give you flexibility to consider a variety of circumstances when monitoring individual revenue officer inventories.
- (10) When a revenue officer's assigned inventory exceeds the maximum level of the standard inventory range, you should reduce it to a level within the standard range within 10 work days. If you cannot reduce the inventory within 10 days, you must relieve the revenue officer, *in writing*, of the IRM requirements regarding prompt initial and follow-up contacts until the inventory is within range. Once the inventory level no longer exceeds the maximum level of the standard range, provide written notification to the employee. Maintain such documentation in the affected employee's EPF.

REMINDER: Encourage your revenue officers to discuss unmanageable inventory problems with you at any time. Collection Consultation sessions provide an appropriate forum for such a discussion.

- (11) If inventory levels in the group are above the standard inventory range, the following options should be considered:
 - a. Reassigning cases to the ICS GM hold file on a temporary basis, preferably no longer than 45 days.
 - b. Detailing in additional revenue officers.
 - c. Adjusting group boundaries (by zip code).
- (12) If revenue officers are still above their standard inventory range after using the above measures, you may return cases to the queue unless they are:
 - a. Accelerated issuance.
 - b. Restricted from moving to the queue (see IRM [5.1.20.3.3](#), Cases that Cannot be Moved to the Queue).
 - c. Have no NFTL determination. If not filed, confirm there is an ICS history notation that explains the reason.
 - d. Cases that reflect fewer than 6.5 months (195 days) before the Collection Statute Expiration Date (CSED) expires.
 - e. Awaiting pending enforcement action (outstanding levy, summons, Letter [1058](#), or appeals actions).
 - f. In-business trust fund cases.

- g. Trust fund cases with less than one year remaining on the ASED and no trust fund determination made.
- h. Cases with taxpayer contact within the last 6 months (180 days).