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Department of the Treasury
Internal Revenue Service

1.4.24

JULY 13, 2020

EFFECTIVE DATE

(07-13-2020)

PURPOSE

- (1) This transmits revised IRM 1.4.24, Resource Guide for Managers - Central Withholding Agreement Program Group Manager Handbook, and is intended to supplement IRM 1.4.1, Resource Guide for Managers, Management Roles and Responsibilities.

MATERIAL CHANGES

- (1) This IRM 1.4.24 incorporates interim guidance memorandums issued by the IRS Central Withholding Agreement (CWA) Program. See IRM 4.64.1.8.6, The Electronic Case File, which incorporates the guidance memorandum titled "Electronic Files - Procedures," issued May 14, 2018.

EFFECT ON OTHER DOCUMENTS

This IRM supersedes IRM 1.4.24 dated July 17, 2017 and incorporates references to IRM 4.64.1.

AUDIENCE

Large Business and International (LB&I) CWA Group Managers

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1.4.24

Central Withholding Agreement Program Group Manager Handbook

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1.4.24.1
(07-17-2017)
Program Scope and Objectives

- (1) **Purpose:** This IRM is a supplement to the general guidelines for all group managers contained in IRM 1.4.1, Resource Guide for Managers, Management Roles and Responsibilities.
- (2) **Audience:** This IRM is intended for the Central Withholding Agreement (CWA) group manager.

1.4.24.1.1
(07-17-2017)
Roles and Responsibilities

- (1) A CWA group manager:
 - a. Serves as a role model
 - b. Encourages change
 - c. Provides suggestions to implement new policies and procedures
- (2) A CWA group manager is responsible for the actions of a group of employees and instilling organizational values by providing direction and leadership. In addition to providing written and verbal directions, a CWA group manager must lead by example.
- (3) A CWA group manager is responsible for developing employees and inventory management. Some areas requiring managerial involvement include:
 - Communicating the missions of the CWA program
 - Ensuring group actions are aligned with the mission of the Service and CWA program
 - Transferring skills, knowledge, and experience
 - Empowering employees with additional responsibilities
 - Providing training and developmental experiences

1.4.24.1.2
(07-17-2017)
Program Management and Review

- (1) See IRM 1.4.24.4, Data Gathering and Measurement (Reports).

1.4.24.2
(01-23-2013)
CWA Group Manager Expectations

- (1) A CWA group manager develops the expectation for the group in conjunction with the program manager. A CWA group manager and program manager will jointly identify opportunities, agree on goals, develop plans, and jointly reach commitments on those plans. These expectations should include the performance management objective in a CWA group manager's performance plan. The CWA group manager will update and revise these expectations as program requirements change.

Note: These expectations must come within the provisions of section 1204 of the Restructuring and Reform Act of 1998 (RRA '98).

1.4.24.2.1
(01-23-2013)
Guiding and Evaluating Employees

- (1) A CWA group manager is responsible for guiding the activities of the group and evaluating employees. There are a number of reviews that can be completed. They include but are not limited to the following:
 - In process case reviews
 - Site visits
 - Final accounting reviews
 - Complete (Closed) case reviews
 - Integrated Collection System (ICS) location code reviews

- Report reviews
- Ongoing observation

(2) Information obtained through the above reviews and visits must conform to the requirements of Document 11678, National Agreement.

1.4.24.2.1.1
(01-23-2013)

**Performance Feedback
— Case Reviews**

- (1) Reviews must be conducted for each employee. See IRM 1.4.1, Resource Guide for Managers, Management Roles and Responsibilities.
- (2) The number of required formal written case reviews for each employee in the group will be determined by the program manager, but at minimum, will provide enough documentation to support the employee's midyear review and annual appraisal.
- (3) Employees will be reviewed on critical job elements and tasks assigned.
- (4) Written documentation will be issued to employees.
- (5) Documentation will be completed for each employee within a group using a consistent format as determined by the program manager.
- (6) The CWA group manager will be available to meet with employees to discuss all case reviews, midyear reviews and annual appraisals.

1.4.24.3
(01-23-2013)

Workload Management

- (1) A CWA group manager must plan, monitor, and direct input of work to accomplish program priorities and effectively utilize resources.
- (2) The CWA group manager is responsible for reviewing and analyzing employee inventory to determine they are at appropriate levels. In addition, the CWA group manager is responsible for ensuring cases are closed timely.
- (3) The CWA group manager is responsible for reviewing ICS location codes and sub codes to confirm they are correct and updated timely.
- (4) A CWA group manager must work with other managers to balance inventory between the groups.
 - a. The CWA group manager will coordinate with other managers to transfer cases from one group to another.
 - b. When there is a change in staffing or other issues where inventory assignments are affected, the CWA group manager will be responsible for notifying the assignment "gatekeeper" to adjust the group assignment rotation schedule accordingly.
- (5) A CWA group manager must:
 - Assign work to maintain inventories to maximize efficiency, customer satisfaction, and business results
 - Anticipate and factor in other assignments such as employee working on other program teams, lead development, acting assignments, or other temporary assignments
 - Monitor progress of open cases by reviewing ICS location codes and ICS history
 - Guide employee performance by providing informal direction on cases; prepare in-process case review when formal guidance is needed

Note: Evaluative employee reviews or notations must not be written in the ICS history.

- Confirm employees follow procedural requirements

1.4.24.3.1
(01-23-2013)
Case Assignments

- (1) The CWA group manager will assign cases to the tax specialist or revenue agent. The CWA group manager will consider:
 - a. **Inventory Levels** of the tax specialist or revenue agent to ensure inventory levels are maintained at maximum levels
 - b. **Knowledge of Tax Specialists/Revenue Agents and Complexity of Case** when assigning a case to ensure the case is worked efficiently. The CWA group manager should consider assigning cases based on developmental needs of the tax specialists or revenue agents.

1.4.24.3.2
(01-23-2013)
Updating Case Inventory Control Systems

- (1) The CWA group manager is responsible for reviewing case inventory on ICS and on the Electronic Case File server to ensure the cases reflect accurate entity detail, location codes, type of closure, CWA and Directed Withholding (DWL) activity, and withholding amounts.
- (2) The CWA group manager will be actively involved in the progress of each employee's case work and ensure updates are timely and accurately made by employees.

1.4.24.3.3
(01-23-2013)
CWA Approvals

- (1) The CWA group manager will review the CWA package for accuracy prior to forwarding it to the program manager for review (if required) or approving for execution where program manager review is not required. The CWA group manager will review:
 - a. The budget to ensure proper budget analysis has been performed, all income items have been supported by proper documentation, and all expense items are treated properly for U.S. tax purposes.
 - b. ICS to ensure it properly reflects all entity detail, includes all required history detail (including summary history), documents all contacts, all requested/received documents, the decisions of any determination made by the tax specialist regarding the nonresident alien, budget, etc.
 - c. All standardized documents related to the CWA to ensure they are accurate and supported by the information included in the budget and ICS history.
- (2) If there are questions or corrections, the CWA group manager will document ICS. Once the case information is accurate, the CWA group manager will inform the tax specialist/revenue agent (or program manager if additional review is required).
- (3) The CWA will be approved and signed based on the current delegation order.

1.4.24.3.4
(01-23-2013)
Addendum

- (1) CWA group managers are responsible for considering and sending for program manager approval addendum to CWAs.

- (2) Any deviation to the situations described in the following sections **must** be approved by the program manager.

1.4.24.3.4.1
(07-17-2017)

**Addendum - CWA
Executed**

- (1) If a request for an addendum is made by the NRA or authorized representative to add additional event(s) and the CWA has been executed, the addendum will be completed and reviewed and approved by the manager if documentation for the event(s) was provided at least 30 days before the first event. Also, an addendum will be completed if the documentation for the event is provided with less than 30 days before the first event but at least 45 days prior to the new event(s) to be included. This 45 day deadline applies to any event where notification is provided less than 30 days before the first CWA event.

1.4.24.3.4.2
(01-23-2013)

**Addendum - Event(s)
Cancelled**

- (1) If a request for an addendum is due to event(s) being cancelled, the manager will review and approve the addendum only if documentation to support that there will be no reimbursement or insurance claim with respect to that event(s) will be received. Consideration can be given to extending the final deposit due date to provide adequate time to complete addendum if canceled event was scheduled during the last 7 days of the tour.

1.4.24.3.4.3
(01-23-2013)

Addendum - Approval

- (1) Manager must forward to program manager for approval all addendum not due to an event being added to the tour or an event being cancelled.

1.4.24.3.5
(01-23-2013)

**Policy Closures and
Rescission Letters**

- (1) The CWA group manager must approve any policy closures not due to where it is determined that the Non Resident Alien (NRA) is not performing, the entire tour is cancelled or the individual is a US resident or citizen based on a green card or passport, and document approval in the ICS case history. See IRM 4.64.1.5.9, Policy Closure.
- (2) The CWA group manager must approve rescission letters and document approval in the ICS history prior to issuance. The CWA group manager may approve a rescission letter when it is discovered the NRA is not subject to withholding; see also IRM 4.64.1.5.4, Rescinding Directed Withholding Letters.

1.4.24.3.6
(01-23-2013)

Final Accounting

- (1) The CWA group manager will review the tax specialist's/revenue agent's final accounting determination and approve before the final accounting letter is issued to the taxpayer under the following circumstances:
- a. Streamline cases that become non-streamline cases - If a CWA was executed as a streamline case but at final accounting meet the non-CWA streamline case criteria, the CWA group manager should review and approve the tax specialist's final accounting determination.
 - b. Standard cases that become formal cases - If a CWA was executed as streamline or non-streamline case, but at final accounting meets the formal case criteria, the CWA group manager should review and approve the final accounting determination.
 - c. Non Streamline or Formal Case - If a non-streamline or formal case has more, the CWA group manager must review and approve the final accounting determination.
 - d. Non-Streamline or Formal case - When a non-streamline or formal case

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- review and approve the final accounting determination.
- e. The CWA group manager may review the final account when there are large, unusual and/or questionable items on the original budget that need to be verified by final accounting.
- f. The CWA group manager will review the final accounting anytime the group manager has approved a CWA contingent on certain documents/ verification being provided at final accounting.
- g. The CWA group manager will notate in ICS when review of final accounting is required or completed.

1.4.24.3.7
(01-23-2013)
Site Visits

- (1) The CWA group manager must approve all site visits prior to the event.
 - a. The CWA group manager will require the request from the tax specialist to be in the standard format required by the program manager and include all required information.
 - b. The CWA group manager will review and approve the request and forward the request to the program manager for final approval.
 - c. If a site visit is approved, the CWA group manager will ensure the site visit log is updated with the appropriate information.
 - d. After the site visit is completed, the CWA group manager will ensure that the tax specialist who conducted the site visit submits a site visit report within three business days of the site visit. The CWA group manager will review and approve the site visit report and forward it to the program manager.
 - e. The CWA group manager will ensure the site visit log is updated with information obtained at the site visit. The CWA group manager will submit the site visit log to the program analyst by the tenth business day of each month.

1.4.24.3.8
(07-13-2020)
Closing Case

- (1) The CWA group manager will ensure all cases are closed on ICS and from the employee's electronic case file view within 10 days of final accounting letter if no additional deposits is required or within 10 days of the final deposit being made if an additional deposit is required. This will be accomplished by the group manager *copying* the electronic case folder from the employee's ECF folder of cases and pasting it in the GM's "Closed Cases for GM" folder under the manager's ECF view, followed by deleting the original ECF case file in the respective employee's folder. The copy and paste method must be used by the group manager instead of cutting or dragging the ECF file in order to retain the different permission structures on the various levels/views of the electronic case file audit server.

1.4.24.3.9
(07-13-2020)
Case Control Procedures

- (1) The CWA group manager is responsible for assuring that control procedures are followed. As part of the month end closed case reconciliation, the GM, only after reviewing the electronic case file for completeness, will *copy* and paste again, this time effectively moving the closed case(s) out to the ECF year folder associated with the event(s), as indicated in the last four digits of the case folder name. When sending a case to another specialist, post of duty, LB&I Quality Measurement System (LQMS), or repository case controls include completing and tracking the Form 3210 Document Transmittal.

1.4.24.4
(01-23-2013)
**Data Gathering and
Measurement (Reports)**

- (1) The CWA group manager is responsible for reporting the accomplishments of the group. The manager is responsible for maintaining employee reports and other databases the program uses to track results. As necessary, the CWA group manager may conduct and/or participate in studies to help determine the direction, expansion, or change in program activities.
- (2) The CWA group manager is responsible for reviewing the ICS location codes report to determine that progress is being made on each case and whether there is a need to provide guidance to resolve the case.
- (3) The CWA group manager will submit any additional report required by the program manager by the due date indicated in the request.

1.4.24.4.1
(07-17-2017)
Month End Report

- (1) The CWA group manager will follow the instructions issued to prepare and roll up the monthly group report. In order to ensure the report is accurate, the CWA group manager must reconcile the tax specialist report.
- (2) The CWA group manager will discuss any discrepancies found during their review with the tax specialist to ensure the report is correct.
- (3) When the CWA group manager determines the report is accurate, the report will be submitted with the program analyst, along with a count of the number of full-time equivalents (TSRA and TE8's) for the month.
- (4) The CWA group manager will submit the monthly report to the program analyst by the 10th business day following the end of the month. CWA employees will complete input of their monthly report by the 8th business day following the end of the month.

Note: CWA employees cannot enter data into the current month until the manager has copied the prior month report and completed the group roll-up.

1.4.24.4.2
(01-23-2013)
Use of Statistical Data

- (1) IRM 1.5.1, The IRS Balanced Measurement System, provides guidance to prevent the use of statistics to:
 - a. Evaluate employees, or
 - b. Impose or suggest production quotas or goals with respect to such employees
- (2) CWA group managers are prohibited from using records of tax enforcement results (ROTERRs) to evaluate any employee who exercises judgment with regard to determining tax liability or ability to pay. For more specific information, see IRM 1.5.1, The IRS Balanced Measurement System and IRM 1.5.2, Uses of Section 1204 Statistics.

1.4.24.5
(01-23-2013)
Customer Satisfaction

- (1) Interactions with taxpayers and their representatives must be conducted in a professional and competent manner.

1.4.24.5.1
(01-23-2013)
**Dealing with Taxpayers
and External Customers**

- (1) The CWA group manager must ensure employee contact is conducted in a manner that is conducive to promoting a positive image of the Service and CWA program. *IRM 4.10.1.3* Communication, provides information regarding the importance of quality communications.

- (2) When appropriate, standardized forms and letters must be used. CWA program employees must receive approval from the group manager prior to issuing original correspondence. A CWA group manager must approve the content prior to its use and document in ICS. Original correspondence sent to more than nine taxpayers must be approved by Office of Taxpayer Correspondence (OTC).
- (3) A CWA group manager must have an in-depth working knowledge of Circular 230, Regulations Governing the Practice of Attorneys, Certified Public Accountants, Enrolled Agents, Enrolled Actuaries, and Appraisers.
- (4) See IRM 4.10.1.2 Taxpayer Rights for information concerning taxpayer rights and employee responsibilities when contact is made.

1.4.24.5.2
(07-17-2017)
Potentially Dangerous Taxpayer (PDT) and Caution Upon Contact (CAU) Programs

- (1) Refer to *IRM 25.4.1 and 25.4.2* for guidance in dealing with taxpayers designated under the “Potentially Dangerous Taxpayer” (PDT) and “Caution Upon Contact” (CAU) programs, respectively. Additional information can also be found on the *Office of Employee Protection web site*.

1.4.24.5.3
(01-23-2013)
Management Responsibility Regarding Right of Representation

- (1) Generally taxpayers dealing with the CWA program are represented by another individual.
- (2) When reviewing case, the CWA group manager will verify there is a valid disclosure authorization and the information is noted on ICS.

1.4.24.5.4
(01-23-2013)
Procrastinating Taxpayers, Representatives, and Withholding Agents

- (1) CWA group manager must effectively interact with taxpayers, representatives, and withholding agents. CWA group manager must maintain control over CWAs and decisions regarding withholding and not allow taxpayers, representatives, and withholding agents to attempt to stall progress. When information requested is not received by deadline provided by tax specialist, the group manager should consider denying the CWA request.
- (2) When reviewing cases, the CWA group manager must confirm that the tax specialist or revenue agent set reasonable deadlines and clarified consequences for not meeting deadlines when requesting information and documents.

1.4.24.5.4.1
(01-23-2013)
Withholding Agent Considerations

- (1) When the CWA group manager determines that a withholding agent has not met the requirements outlined in the CWA, they should determine if the withholding agent should be placed on the “ineligible withholding agent” list.
- (2) If the CWA group manager determines that the withholding agent should be placed on the “ineligible withholding agent” list, the group manager will forward the request to the program manager for a final determination.

- 1.4.24.5.4.2
(01-23-2013)
Taxpayer Concerns or Complaints
- (1) Ensuring good customer relations with taxpayers is important. A group manager must listen to taxpayer concerns or complaints. Complex tax laws and procedures are often the source of many concerns and complaints. A simple explanation or clarification is generally sufficient to resolve most concerns.
 - (2) One of the group manager's responsibilities is to facilitate discussions between employees and taxpayers. Let the taxpayer fully explain their position. Neither agree nor disagree with taxpayer until the employee has responded to the taxpayer's concerns. A group manager should avoid quick answers until they are in a position to make a fair and objective decision based on facts presented by all parties. After all the facts are determined, a group manager or their employee should promptly respond to the taxpayer's complaint or elevate to the program manager.
- 1.4.24.5.4.3
(07-13-2020)
CWA E-mail box
- (1) The CWA e-mail box duties rotate between the CWA program groups.
 - (2) The CWA group manager is responsible for assigning e-mail box duties for the month their group has mailbox duty.
- 1.4.24.6
(01-23-2013)
General Group Management Issues
- (1) A group manager is responsible for end-to-end management of the group. Some additional areas of responsibility include:
 - a. Dissemination of instructions - a group manager should ensure instructions and guidelines from management are timely disseminated to the group. A group manager should meet with their group and discuss emerging issues, new developments, and revised procedures as warranted.
 - b. Managerial Controls - a group manager should maintain effective group controls to ensure that work is assigned, worked in an efficient manner, and is complete.
 - c. Access to tax administration tools - A group manager should ensure employees have access the tools to do their jobs. This may include but is not limited to tax law research tools, E-mail, Internet research sites, ICS, CWA shared drive, and IDRS.
- 1.4.24.6.1
(01-23-2013)
Integrated Data Retrieval System (IDRS)
- (1) Employees may be granted access to IDRS as part of conducting research on their assigned cases.
 - (2) The group manager is required to review IDRS usage report to ensure employee access levels are appropriate and to report violations.
 - (3) A group managers has a security responsibility which includes but is not limited to the following:
 - Controlling employee access to IDRS
 - Annual online 5081 certification
 - Ensuring employees have only those command codes necessary to accomplish their official duties
- 1.4.24.6.2
(01-23-2013)
Time Accounting Responsibilities
- (1) A CWA group manager will review and approve reported time in the Single Entry Time Recording (SETR).

- (2) See IRM 1.4.40.3.9 Time Accounting Responsibilities for additional requirements.

