

Suggestion Evaluation	Suggestion Number	
	Suggestion Title	
Evaluating office	Name of evaluator	
<input type="checkbox"/> LMSB <input type="checkbox"/> TE/GE <input type="checkbox"/> SB/SE <input type="checkbox"/> W & I <input type="checkbox"/> AWSS <input type="checkbox"/> NHQ <input type="checkbox"/> C & L <input type="checkbox"/> CI <input type="checkbox"/> TAS <input type="checkbox"/> Counsel <input type="checkbox"/> Appeals <input type="checkbox"/> MITS/Services <input type="checkbox"/> Other _____	Evaluator's phone number	Date assigned

Section I — Instructions

- (a) Be specific in evaluating this suggestion.
- (b) If adopted, give estimate of anticipated net savings and/or intangible benefits in the first year of use (Section IV), attach letter of adoption.
- (c) If non-adopted, attach letter of non-adoption. Provide specific reasons for non-adoption and reconsideration procedures.
- (d) On suggestions referred to the National Level, actions in Section IV are recommendations only.
- (e) In Section IV, explain any change in award amount (Approved Amount vs. Recommended Amount).

Section II — Prior Suggestions

Item	Yes	No
1. Do you have on record an identical employee suggestion received within the past two years? If NO , do not answer blocks 2 through 4. If YES , give suggestion number,		
2. Was prior suggestion adopted? If NO , give reason. (if <i>inadequate space, continue on separate sheet</i>)		
3. If prior suggestion was not adopted, are the reason for non-adoption of suggestion applicable today? (a) Can the reason be quoted to the suggester to justify non-adoption of this suggestion?		
4. Is the prior suggestion now under active consideration, study or test by management?		

Section III — Evaluation

1. Principal Benefits of Suggestion

Tangible Benefits

Improvements that can be identified entirely in terms of dollar amounts. (Includes but not limited to)

Space Travel Equipment Supplies Postage and Shipping Salary and Benefits Other (please explain) _____

Intangible Benefits

These benefits cannot be expressed entirely in dollar terms, so they are usually more difficult to determine.

Internal Intangible Benefits (Includes but not limited to) <input type="checkbox"/> Grievances <input type="checkbox"/> Safety <input type="checkbox"/> Job Effectiveness <input type="checkbox"/> Morale <input type="checkbox"/> Business Results <input type="checkbox"/> Employee Satisfaction <input type="checkbox"/> Accuracy <input type="checkbox"/> Customer Satisfaction <input type="checkbox"/> Working Conditions <input type="checkbox"/> Other (please explain)	External Intangible Benefits (Includes but not limited to) <input type="checkbox"/> Taxpayer Burden <input type="checkbox"/> Positive Image of the IRS <input type="checkbox"/> Voluntary Compliance <input type="checkbox"/> Other (please explain)
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Both Tangible & Intangible Benefits

2. Forms, documents, or other publications which must be implemented, discontinued, or changed to implement suggestion.

IR Manual Section Other (Specify) _____

Section IV — Action

Evaluators Recommendation	For suggestions at the National Level:	
<input type="checkbox"/> Adopt Locally	<input type="checkbox"/> Adopted	<input type="checkbox"/> Recommended Award Amount \$ _____
<input type="checkbox"/> Disapprove Locally	<input type="checkbox"/> Recommended for adoption	<input type="checkbox"/> Approved Award Amount \$ _____
<input type="checkbox"/> Forward to National Level	<input type="checkbox"/> Not Adopted	
<input type="checkbox"/> Other	<input type="checkbox"/> Other	

Reason for Action Taken (Continue on separate sheet if more space is needed)

Local evaluator comments

National evaluator comments

Approving official comments

Tangible Savings (First year of use)	Intangible Benefits	Value of Benefit (Moderate, substantial, high or exceptional)	Extent of Application (Limited, extended, broad or general)
\$ _____			
Signature of Evaluator		Title and Organization	Date
Signature of Official Responsible for Action		Title and Organization	Date

Note: In accordance with the Memorandum of Understanding (MOU) between the National Treasury Employees Union and the Internal Revenue Service Regarding the Employee Suggestion Program, "Suggestions involving a matter with Service-wide scope or effect shall be forwarded to the appropriate staff or program office for evaluation within 5 days of receipt by the Service's Suggestion Program Coordinator. Within 10 days of its receipt, the staff or program office assigned responsibility for the suggestion will advise the employee in writing that it has received the suggestion; in addition, it will provide the suggesting employee with an estimated decision date (not to exceed 60 additional days), and the name and telephone number of a person to contact regarding the evaluation. If that office determines that the suggestion should not be adopted, it will provide the suggesting employee with a written explanation setting forth in detail the reasons for non-adoption."

Suggestion Awards. When the Service adopts an employee's suggestion, and determines that the suggestion provides tangible benefits to the IRS, the Service will grant the employee a suggestion award amounting to 25% of the Service's estimate of the suggestion's first-year net tangible benefits. Proposed awards in excess of \$10,000 to an individual employee are subject to review and approval/disapproval, in accordance with governing statute and Office of Personnel Management (OPM) regulation. In accordance with 5 USC §4502, the total amount payable to an employee for an adopted suggestion (including any benefits associated with the suggestion's implementation) shall not exceed \$50,000. Awards for suggestions with intangible benefits will continue to be granted in accordance with the scale indicated on Form 9127, Recommendation for Recognition.

Combined Tangible and Intangible Results

An award may reflect a suggestion that results in combined tangible and intangible benefits. When there are additional intangible benefits, that, of themselves, would merit payment of a cash award, the amount of award for intangible benefits should be added to the award for tangible benefits.

Group Awards

In accordance with the MOU, if two or more employees co-sign the suggestion form, and an award is granted for the suggestion, it shall be paid in equal shares to the employees who signed the form. The total amount of cash award to a group may not exceed the amount that would be authorized if the contribution had been made by one individual. In determining the amount of a group award, the contribution should be evaluated using the tangible or intangible awards scales, or both, and that amount divided among the group members.