TREASURY INSPECTOR GENERAL FOR TAX ADMINISTRATION



IRS Terminated Probationary Employees Without Following Internal Procedures and Considering Individual Performance

August 14, 2025

Report Number: 2025-IE-R028

HIGHLIGHTS: IRS Terminated Probationary Employees Without Following Internal Procedures and Considering Individual Performance

Final Evaluation Report issued on August 14, 2025

Report Number 2025-IE-R028

Why TIGTA Did This Evaluation

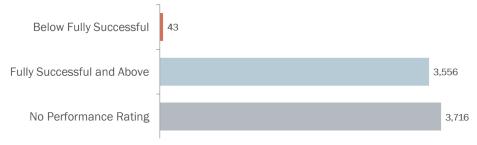
As part of the President's actions to reduce the size of the federal government's workforce, the Office of Personnel Management issued guidance for agencies to terminate probationary employees. As a result of these efforts, in February 2025, the Department of Treasury directed the IRS to begin sending termination notices to probationary employees. The letters notified employees that they were terminated for performance reasons and current mission needs.

As these activities were taking place, several senior IRS officials raised concerns to us that probationary employees did not have documented performance issues. We also received letters from several members of Congress requesting that we review the dismissal of probationary employees to determine if the dismissals complied with agency policies and whether individual performance was considered. This report assesses the actions the IRS has taken to terminate its probationary employees.

What TIGTA Found

There have been ensuing court challenges since notices were sent to probationary employees in February 2025 terminating their employment. Subsequently, IRS and Treasury Department leadership decided that all 7,315 probationary employees sent termination notices must return to full work status by May 2025. These employees were notified of their mandatory return date along with onboarding instructions. These employees had previously been placed on administrative leave after court rulings in March 2025. Our evaluation focused on the actions and processes that the IRS followed when it sent termination notices in February and March 2025 to probationary employees.

The IRS identified more than 16,000 employees who were still in their probationary period. After exempting employees who were either deemed essential personnel for tax filing season, had appeal rights, were involved in law enforcement, or were military spouses, the IRS issued termination letters to 7,315 probationary employees. The time between identifying employees and issuing termination notices was 29 days. All probationary employees received the same letter that cited performance as a reason for termination. We confirmed that nearly all the terminated probationary employees either did not have a performance rating on record or were rated as Fully Successful or better. We determined that 51 percent had no performance rating of record. For the remaining 49 percent, we determined that 3,251 (90 percent) had a "Fully Successful" rating, and 305 (8 percent) had an "Outstanding" or "Exceeded Fully Successful" rating. As a result, we conclude that the IRS did not consider individual employee performance when terminating probationary employees.



Prior to the termination notices being sent, senior IRS officials refused to sign the notices and raised concerns that many of these employees did not have documented performance issues. Despite these concerns, the IRS's Human Capital Office sent the notices. However, the IRS did not correctly identify all mission critical services and employees when it identified probationary employees who were exempt from termination. After sending out termination notices, the IRS later attempted to rehire a small number of employees who had incorrectly been identified for termination.

In July 2025, the U.S. Supreme Court stayed the federal court's prohibition on covered agencies implementing Agency Reduction in Force and Reorganization Plans and issuing or executing reduction in force (RIF) notices. At the time we published this report, it is unclear whether any probationary employees will remain reinstated or be terminated in a future large-scale RIF.



DATE: August 14, 2025

MEMORANDUM FOR: COMMISSIONER OF INTERNAL REVENUE

FROM: Nancy A. LaManna

Deputy Inspector General for Inspections and Evaluations

SUBJECT: Final Evaluation Report – IRS Terminated Probationary Employees

Without Following Internal Procedures and Considering Individual

Nancy La Manna

Performance (Evaluation No.: IE-25-030)

This report presents the results of our assessment of the actions the Internal Revenue Service has taken to terminate its probationary employees. Our report is informational only. We made no recommendations.

If you have any questions, please contact me or Heather M. Hill, Acting Inspector General.

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Background

Since January 2025, the President has issued executive orders to reduce the size of the federal government's workforce. The Office of Personnel Management (OPM) subsequently issued its *Guidance on Probationary Periods, Administrative Leave and Details*, to all agency heads. The memorandum noted that:

...generally, employees in the competitive service (1) with less than one year of service, and (2) in the excepted service with less than two years of service, can be terminated without triggering Merit Systems Protection Board appeal rights.

Agencies were asked to identify all probationary employees who have served less than a year in a competitive service appointment or who have served less than two years in an excepted service appointment. The U.S. Department of the Treasury (hereafter referred to as the Treasury Department) further requested that the IRS retain only employees who were deemed critical for filling season.

Based on the executive orders, OPM guidance, and direction from the Treasury Department, the IRS began taking actions to terminate probationary employees.

In January 2025, the Treasury Department asked the IRS to confirm the accuracy of the list of 17,682 employees who were still in their probationary periods. The IRS's Human Capital Office (HCO) initially determined that the

According to the IRS, 7,315 probationary employees received termination notices in February and March 2025

IRS wanted to retain 17,234 probationary employees based on business needs. However, the Treasury Department requested the IRS to significantly reduce the list of retained probationary employees to only those absolutely critical to filing season, to which the IRS complied by performing additional reviews of the list of probationary employees.

The IRS exempted certain probationary employees from some business units. These employees were deemed essential personnel for tax filing season or essential for other reasons. The business units with exempt employees included Taxpayer Services, Taxpayer Advocate, Information Technology departments, and Chief Counsel as defined below.

Description of IRS Business Units

- TaxpayerService helps taxpayers understand and comply with tax laws.
- Information Technology supports IRS employees by delivering IT services and solutions.
- Taxpayer Advocate Service is an independent organization within the IRS that ensures every taxpayer is treated fairly. Advocates can help taxpayers understand their rights and help with tax problems.
- **Chief Counsel** provides correct and impartial interpretation of Internal Revenue laws and the highest quality legal advice and representation for the IRS.

IRS Terminated Probationary Employees Without Following Internal Procedures and Considering Individual Performance

The IRS also exempted employees who had appeal rights, were involved in law enforcement, and were military spouses.¹ The IRS ultimately determined that there were 7,315 probationary employees who were not classified as mission critical or were not exempt. In late February and early March 2025, the IRS sent termination notices via email or hard copy letters to these employees. Notices listed the following reasons for termination: (1) OPM's, Guidance on Probationary Periods, Administrative Leave and Details, (2) employee performance, and (3) current mission needs. These employees were terminated effective immediately and were not initially placed on administrative leave. The excerpt below depicts the message sent to the terminated employees.²

Guidance from the Office of Personnel Management ("OPM") states, "An appointment is not final until the probationary period is over," and the probationary period is part of "the hiring process for employees." "A probationer is still an applicant for a finalized appointment to a particular position as well as to the Federal service." "Until the probationary period has been completed," a probationer has "the burden to demonstrate why it is in the public interest for the Government to finalize an appointment to the civil service for this particular individual."

In its January 20, 2025, memorandum entitled *Guidance on Probationary Periods*, *Administrative Leave and Details*, OPM advised that "probationary periods are an essential tool for agencies to assess employee performance and manage staffing levels." Based on that guidance, taking into account your performance, and in light of current mission needs, the Agency finds that your continued employment at the Agency is not in the public interest.

For these reasons, I regrettably inform you that I am removing you from your position of [Data Element 2: EMPLOYEE TITLE] with the agency and the federal civil service effective Thursday, February 20, 2025.

After the IRS issued termination notices, there were multiple court challenges. California and Maryland federal courts ruled that federal probationary employees needed to be reinstated by March 17, 2025. To comply with the ruling, the IRS issued reinstatement letters to all 7,315 terminated probationary employees that same day. In April 2025, the effects of those rulings were paused by higher courts, including the U.S. Supreme Court. According to the IRS, prior to the ruling on the California federal court order, probationary employees who received termination notices were reinstated and placed on administrative leave. Figure 1 outlines key actions and events that the IRS took to reduce its workforce.

¹ Probationary employees have the right to appeal their termination under certain conditions: (a) discrimination based on political reasons or marital status; or (b) grounds that their termination was not in accordance with 5 CFR Part 315.805. This regulation states that employees are entitled to advanced written notice and includes informing employees of their right to appeal.

² See Appendix II for the termination notice sent.

February March April May 13th 20th 17th 8th 19th IRS reinstated Federal court IRS returned challenged the terminated U.S. Supreme Termination terminated reinstatement of employees to Court paused employees to full notices sent. terminated Administrative reinstatement. work status. employees. Leave.

Figure 1: Timeline of IRS Workforce Reduction Actions

Source: TIGTA's analysis of probationary employee's timeline data.

Following the ruling on the California federal court order, the IRS offered all employees, including probationary employees, the Treasury Deferred Resignation Program. This program allowed federal employees to voluntarily resign with pay through September 30, 2025.

In May 2025, IRS and Treasury Department leadership decided to return all probationary employees to full work status. These employees were notified via email on May 19, 2025, and provided with onboarding instructions to return to work by May 23, 2025.

In July 2025, the U.S. Supreme Court stayed the federal court's prohibition on covered agencies implementing Agency Reduction in Force (RIF) and Reorganization Plans and issuing or executing RIF notices. Currently, it is unclear whether any probationary employees called back to work will be subject to a future large-scale RIF.

Executive Order Issued to Strengthening Probationary Periods in the Federal Service

On April 24, 2025, Executive Order 14284, Strengthening Probationary Periods in the Federal Service, established new Civil Service regulations to streamline performance management process related to probationary periods. This order underscores the expectation of a high-performing Federal workforce and removes the requirement to provide a terminated probationary employee with the agency's conclusion as to the inadequacies of performance or conduct. Agencies must now affirmatively certify that finalizing the appointment after the probationary period concludes advances the public interest and is in alignment with agency needs. A designee of agency leadership is required to meet with probationary employees at least 60 days before their probationary period ends to discuss their performance and continued employment. All agency supervisors and human resources practitioners must be trained on this policy, process changes, and their roles and responsibilities in executing these provisions.

In June 2025, the OPM published its final ruling on Executive Order 14284, rescinding the regulations on probationary periods for initial appointments in the competitive service and making conforming amendments.

Results of Review

As these activities on probationary employees were taking place, several senior IRS officials raised concerns to us that probationary employees did not have documented performance issues. We also received letters from several members of Congress requesting that we review the dismissal of probationary employees to determine if the dismissals complied with agency policies and whether individual performance was considered. This report assesses the actions the IRS has taken to terminate its probationary employees.

We confirmed that nearly all the terminated probationary employees either did not have a performance rating on record or were rated as Fully Successful or better. Our evaluation focused on the actions and processes that the IRS followed when it sent termination notices in February and March 2025 to 7,315 probationary employees. We found that:

- Internal procedures were not followed when sending the termination notices. Policies and procedures require the IRS to give probationary employees a 30-day notice and consider their performance prior to terminating them.
- Termination letters cited performance as a reason for termination; however, the IRS did not consider individual performance when deciding which employees to terminate.
 - Our analysis showed 3,716 probationary employees did not have a performance rating on record at the time of receiving a termination letter.
 - Of the remaining 3,599 employees, we found that 3,556 (99 percent) were rated Fully Successful or higher on their evaluation. Specifically, 305 probationary employees (8 percent) were rated Outstanding or Exceeded Fully Successful.
 - Employees generally received positive remarks regarding their performance. We reviewed a judgmental sample of 37 performance evaluations of probationary employees and observed the following comments regarding their job performance: consistent; courteous; professional; respectful; mindful; and knowledgeable in their areas of expertise.
- The IRS did not fully consider mission critical services and employees when it identified
 probationary employees who were exempt from termination. After sending out
 termination notices, the IRS later attempted to rehire a small number of employees who
 had incorrectly been identified for termination.

<u>Processing Termination Notifications In a Short Period of Time Resulted In</u> Errors And Internal Procedures Not Being Followed

On January 22, 2025, the IRS started identifying employees still in their probationary periods. The IRS identified 16,879 such employees.³ When determining which employees should be exempt from termination, the IRS retained employees who occupied mission critical, filing season essential positions in Taxpayer Services, Information Technology, Taxpayer Advocate Services, and Chief Counsel. In addition, certain probationary employees were exempt from termination based on their status, such as having appeal rights, or were law enforcement or military spouses.

The IRS determined that 7,315 probationary employees were not mission critical or exempt. The IRS started sending those employees termination notices on February 20, 2025, which was 29 days from when this process started. We believe the speed to which this process occurred may have contributed to the issues identified during our review. In May 2025, with direction from the Treasury Department, the IRS decided that probationary employees would return to full work status. These employees had previously been placed on administrative leave after court rulings in March 2025.

³ This number is different than the 17,682 initially identified by the Treasury Department due to an error on how the Treasury Department pulled the data and the timing on when probationary periods ended for certain employees.

Probationary employees terminated despite "Fully Successful" performance ratings

According to the IRS, performance was cited as a reason to terminate probationary employees. The termination notice sent to 7,315 probationary employees stated:

In its January 20, 2025, memorandum entitled, *Guidance on Probationary Periods, Administrative Leave and Details*, OPM advised that, "probationary periods are an essential tool for agencies to assess employee performance and manage staffing levels." Based on that guidance, taking into account your performance, and in light of current mission needs, the Agency finds that your continued employment at the Agency is not in the public interest.

However, we determined that:

- 3,716 of the 7,315 (51 percent) did not have a performance rating on record because the employees were only recently hired or had not received one.
- Of the 3,599 probationary employees who received a performance rating, 3,251 (90 percent) had a Fully Successful rating on their evaluation and 305 (8 percent) had an Outstanding or Exceeded Fully Successful rating.⁴ Figure 2 illustrates the breakdown of probationary employees and their performance ratings.

Below Fully Successful

Fully Successful and Above

No Performance Rating

3,556

Figure 2: Performance Evaluations of 7,315 Probationary Employees

Source: Information obtained from IRS HCO, as of May 2025.

OPM guidance notes that the probationary period should always be considered a key period for addressing and resolving poor performance. Supervisors must clearly define what is expected of fully successful performers and performance below that standard range would be appraised at Minimally Successful or Unacceptable.

According to IRS officials, the language included in the termination letters was provided by the OPM and the Treasury Department. The IRS was not allowed to make any substantive changes to the termination letters. When termination notices were being completed, several senior IRS officials raised concerns that many of these employees did not have documented performance issues. Despite these concerns, IRS's HCO sent the notices. IRS officials said the notices were sent unsigned because they inaccurately cited performance as a factor for termination and no IRS officials were willing to sign the letters.

The majority of the 7,315 (3,716) employees did not have a performance rating because they had not been employed with the IRS long enough to receive a performance evaluation. In

⁴ When evaluating an employee's performance, the IRS uses five different ratings: Unacceptable, Minimally Successful, Fully Successful, Exceeds Fully Successful, and Outstanding.

addition, newly promoted or transferred employees' rating period started over and they also had not been in those positions long enough to receive a performance evaluation.

We reviewed a judgmental sample of 37 performance evaluations of probationary employees. We found that employees generally received the following remarks regarding their job performance: consistent; courteous; professional; respectful; mindful; and knowledgeable in their areas of expertise and made valuable contributions. Figure 3 presents examples of performance feedback given to probationary employees receiving the Outstanding rating.

Figure 3: Performance Evaluations of Outstanding Probationary Employees



Employee X, proactively automated key report updates, ensuring real-time data retrieval without requiring manual modifications ... improves accuracy and efficiency... automation efforts have resulted in a measurable reduction in report maintenance time.



Employee Y, consistently interacts in a professional manner ... fosters and maintains excellent work relationships ... is an effective team player ... is courteous and acknowledges the contributions of others, models a strong sense of team spirit and morale while leading others to achieve team goals.



Employee Z, consistently follows the appropriate procedures to determine the correct actions to take when performing duties and working cases ... performs research and able to independently follow the appropriate procedures to determine the correct course of action to take.

Source: Excerpts from IRS HCO's performance evaluations of terminated employees.

Based on the documentation we reviewed throughout this evaluation, we concluded that the IRS did not consider individual employee performance when determining which probationary employees should be terminated. The agency sent notices to all probationary employees, some of whom were high performers.

In addition, IRS officials said termination notices were processed in accordance with the OPM memorandum and Treasury Department guidance. However, the IRS did not follow its internal procedures when sending the termination notices. The IRS's policy dictated that employees are entitled to receive a 30-day notice along with consideration of their performance prior to terminating them.

On April 24, 2025, Executive Order 14284, Strengthening Probationary Periods in the Federal Service, established new Civil Service regulations to streamline performance management process related to probationary periods. This order underscores the expectation of a high-performing Federal workforce and removes the requirement to provide a terminated probationary employee with the agency's conclusion as to the inadequacies of performance or conduct. Agencies must now affirmatively certify that finalizing the appointment after the probationary period concludes advances the public interest and is in alignment with agency needs. A designee of agency leadership is required to meet with probationary employees at least 60 days before their probationary period ends to discuss their performance and continued employment. All agency supervisors and human resources practitioners must be trained on this policy, process changes, and their roles and responsibilities in executing these provisions.

On June 4, 2025, the Treasury Department issued *Final Bureau Guidance & Training Information – Executive Order Strengthening Probationary Periods in the Federal Service*. The guidance no longer requires the employing Treasury bureau to provide a terminated probationary employee with the agency's conclusions about the inadequacies of an employee's performance or

conduct. This was previously required in federal regulations.⁵ The guidance also states that bureaus may terminate probationary employees for reasons unrelated to their personal performance or conduct, including the operational needs of the agency.

On June 24, 2025, OPM published its final ruling on Executive Order 14284, rescinding the regulations on probationary periods for initial appointments in the competitive service and making conforming amendments. This final rule removes the probationary period regulations to eliminate the obstacles of terminating probationary employees and making the Federal workforce more efficient and effective. Agencies should track employees' probationary periods and advise supervisors of their status.

These changes occurred after the scope of our review. Therefore, we did not make any recommendations.

Some IRS mission critical probationary employees were sent termination notices

When deciding which probationary employees to terminate, the IRS reviewed a list of 16,879 probationary employees and determined that 9,564 were mission critical or had an acceptable exemption to preclude them from termination. We did not independently assess which employees were mission critical or met the exemption criteria. Figure 4 shows the results of the decisions made regarding probationary status employees.

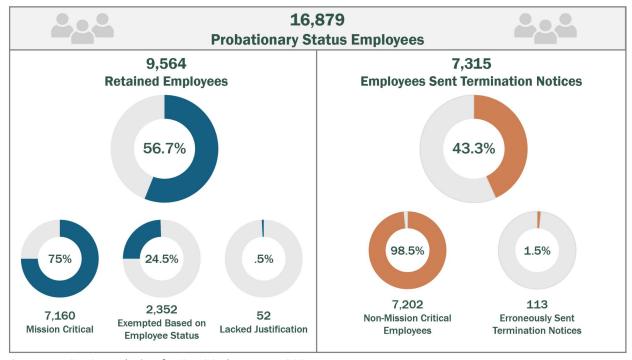


Figure 4: Probationary Employees Retained or Sent Termination Notices

Source: TIGTA's analysis of IRS HCO data (May 2025).

According to the IRS, in a limited number of circumstances, employees were terminated despite being mission critical.

• The IRS attempted to rehire 113 employees after the agency determined the employees' work was mission critical. Rather than return to work, 10 of the 113 opted to resign.

⁵ 5 CFR Part 315, Subpart H.

IRS Terminated Probationary Employees Without Following Internal Procedures and Considering Individual Performance

Approximately 76 percent of the 113 employees were in two job series: revenue agents and tax law specialists. Revenue agents conduct examinations (audits) by reviewing financial records of individual and businesses to verify what is reported. Tax law specialists analyze and adjudicate tax claims, appeals, settlement offers, and perform work related to claims, contracts, and legal instruments regarding federal tax laws.

The IRS also did not have documentation to justify why some employees were retained as mission critical.

• 52 of the 9,564 employees deemed mission critical did not have a justification for why they were retained.

In addition, we made the following observations about probationary employees who were not sent termination notices:

- 7,160 employees from the Taxpayer Services, Taxpayer Advocate, and Information Technology departments were deemed by the IRS to be essential for the tax filing season. In addition, Chief Counsel employees were deemed mission critical.
- 2,352 were exempt based on the status of the employee. For instance, they had appeal
 rights, took OPM's Deferred Resignation Program, were military spouses, or were exempt
 based on mission critical needs. Other exempt employees were no longer in their
 probationary period. Administrative errors and lack of clarity on which dates to use for
 the probationary start and end dates led to these employees being classified as
 probationary employees.

More than half of reinstated probationary employees either took the Treasury Deferred Resignation Program offer or resigned

As previously mentioned, IRS and Treasury Department leadership decided that all 7,315 probationary employees would return to full work status, and employees were reinstated in May 2025. Of these:

- 3,531 employees opted to participate in the Treasury Deferred Resignation Program.
- 752 decided to resign rather than return to work.
- 9 employees are on administrative leave status.⁶
- 3,023 were reinstated to full work status during May 2025.

⁶ As of July 2025, there are now 36 employees who have not returned to full work status. According to IRS, these individuals have either refused to return to work or are unresponsive and are being referred for removal.

7,315
Employees Sent Termination Notices

48%

41%

10%

3,531
TDRP Participants

Reinstated to full work status May 2025

9 - Administrative Leave

Figure 5: Breakdown of 7,315 Employees Sent Termination Notices

Source: TIGTA's analysis of IRS HCO data (May 2025).

There have been subsequent court challenges since notices were sent to probationary employees in February 2025 terminating their employment. Subsequently, IRS and Treasury Department leadership decided that all 7,315 probationary employees sent termination notices must return to full work status by May 2025. These employees were notified of their mandatory return date along with onboarding instructions. These employees had previously been placed on administrative leave after court rulings in March 2025.

In July 2025, the U.S. Supreme Court stayed the federal court's prohibition on covered agencies implementing Agency Reduction in Force and Reorganization Plans and issuing or executing RIF notices. At the time we published this report, it is unclear whether any probationary employees will remain reinstated or be terminated in a large-scale RIF.

Appendix I

Detailed Objective, Scope, and Methodology

Our overall objective was to evaluate the actions the IRS has taken to terminate its probationary employees. To accomplish our objective, we:

- Obtained IRS HCO policies and procedures related to terminating probationary employees.
- Reviewed federal guidelines and regulations related to terminating probationary employees.
- Evaluated how IRS probationary employees were identified and selected for termination.
- Determined whether terminated probationary employees had a performance evaluation.
- Obtained performance evaluations and determined whether employees had a satisfactory rating.
- Reviewed documentation on probationary employees exempt from termination to determine the reason for exclusion and whether their positions were directly related to the filing season.
- Determined how many probationary employees took OPM's Deferred Resignation Program and the Treasury Deferred Resignation Program offers.

Performance of This Review

This review was performed with information obtained from IRS HCO during the period of April through June 2025. We conducted this evaluation in accordance with the Council of the Inspectors General on Integrity and Efficiency's *Quality Standards for Federal Offices of Inspector General.* Those standards require that the work adheres to the professional standards of independence, due professional care, and quality assurance and followed procedures to ensure accuracy of the information presented. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions.

Data Validation Methodology

We analyzed data provided by IRS HCO. We compared select fields from this data to records in the Treasury Integrated Management Information System and the Discovery Directory. We discussed with IRS management how the data was created. We did not independently validate the data for this informational report.

Appendix II

Sample Termination Notice

Thursday, February 20, 2025

MEMORANDUM FOR [Data Element 1: EMPLOYEE], [Data Element 2: EMPLOYEE TITLE], INTERNAL REVENUE SERVICE]

SUBJECT: Notification of Termination During Probationary Period

REFERENCES: 5 U.S.C. § 7511

5 U.S.C. § 3321(a)

5 C.F.R. §§ 315.803 and 804

5 C.F.R. § 316.304

IRM 6.315.2, Probationary Period for Career and Career-

Conditional Employment

This is to provide notification that the Agency is removing you from your position of [Data Element 2: EMPLOYEE TITLE] and federal service consistent with the above references.

On [Data Element 3: INSERT DATE OF APPOINTMENT], the Agency appointed you to the position of [Data Element 2: EMPLOYEE TITLE]. As documented on your appointment Standard Form 50 (SF-50), your appointment is subject to a probationary/trial period. The agency also informed you of this requirement in the job opportunity announcement for the position.

Guidance from the Office of Personnel Management ("OPM") states, "An appointment is not final until the probationary period is over," and the probationary period is part of "the hiring process for employees." A probationer is still an applicant for a finalized appointment to a particular position as well as to the Federal service." Until the probationary period has been completed," a probationer has "the burden to demonstrate why it is in the public interest for the Government to finalize an appointment to the civil service for this particular individual."

In its January 20, 2025, memorandum entitled Guidance on Probationary Periods, Administrative Leave and Details, OPM advised that "[p]robationary periods are an essential tool for agencies to assess employee performance and manage staffing levels." Based on that guidance, taking into account your performance, and in light of current mission needs, the Agency finds that your continued employment at the Agency is not in the public interest.

For these reasons, I regrettably inform you that I am removing you from your position of [Data Element 2: EMPLOYEE TITLE] with the agency and the federal civil service effective Thursday, February 20, 2025.

OPM, <u>Practical Tips for Supervisors of Probationers</u>.

² See U.S. Merit Systems Protection Board Report to the President and Congress, <u>The Probationary Period:</u> <u>A Critical Assessment Opportunity</u> (August 2005)

You may have a right to file an appeal with the Merit Systems Protection Board (MSPB) on the limited grounds set forth in 5 C.F.R. § 315.806. Any such appeal must be filed within 30 days of the effective date of this decision or 30 days after the date of your receipt of this decision, whichever is later. You should review MSPB regulations at 5 C.F.R. §§ 1201.14 and 1201.24 for instructions on how to file an electronic appeal and content requirements of the appeal, respectively. For more information, please visit www.mspb.gov and search for your local MSPB regional or field office.

In addition to any right you may have to appeal to the MSPB or the EEOC, you may also have the right to file charges or complaints with your respective union if you are a bargaining unit employee, the Federal Labor Relations Authority (FLRA), Office of Special Counsel (OSC), OPM or other federal agencies if you believe your rights have been violated and your claims are within their jurisdiction.

If you believe your probationary designation was erroneous, please contact probationers_dashr@treasury.gov.

We appreciate your service to the Agency and wish you the greatest of success in your future endeavors. If you have any questions, please contact the Employee Resource Center at 1-866-743-5748 or send an email to separation@irs.gov.

Appendix III

Abbreviations

CFR Code of Federal Regulations

HCO Human Capital Office

IRS Internal Revenue Service

OPM Office of Personnel Management

RIF Reduction in Force

TIGTA Treasury Inspector General for Tax Administration

Treasury Department U.S. Department of the Treasury



To report fraud, waste, or abuse, contact our hotline on the web at https://www.tigta.gov/reportcrime-misconduct.

To make suggestions to improve IRS policies, processes, or systems affecting taxpayers, contact us at www.tigta.gov/form/suggestions.

Information you provide is confidential, and you may remain anonymous.