

EXHIBIT 600A Non-Bargaining Unit Performance Appraisal

(Review instructions before completing this form)

1. Name of employee (Last, first, middle initial) Ziegler, Joseph A	2. Last 4 Digits of SSN [REDACTED]	3. Reason for Appraisal <input checked="" type="checkbox"/> Annual Rating <input type="checkbox"/> Other Reason for other:
4. Office symbols/Organization [REDACTED] GROUP 68-02	5. Pay plan, series and grade GS-1811-13	
6. Position title Spec Agt (CS)	7. Period covered From: 01-APR-2021 To: 31-MAR-2022	8. Mandatory progress review was conducted on 01-DEC-2021

9. Fair and Equitable Treatment of Taxpayers Retention Standard Rating Not Applicable Met Not Met

10. Critical Job Elements (CJEs)	11. Performance Aspects	12. Performance Aspects Rating				13. CJE Ratings
		Exceeds	Meets	Fails	N/A	
I. Employee Satisfaction - Employee Contribution	A. Workplace Interaction	X				Outstanding
	B. Workgroup Involvement	X				
	C. Workplace Environment	X				
II. Customer Satisfaction - Knowledge	A. Legal and Accounting Principles	X				Exceeds Fully Successful
	B. Enforcement Activities		X			
	C. Court Related Activities	X				
	D. Procedural Requirements	X				
	E. Technical Assistance	X				
III. Customer Satisfaction - Application	A. Written Communication	X				Outstanding
	B. Oral Communication	X				
	C. Interviewing and Official Contacts	X				
IV. Business Results - Quality	A. Research and Analytical Methods	X				Outstanding
	B. Planning Investigations and Other Activities	X				
	C. Implementing Plans and Other Activities	X				
V. Business Results - Efficiency	A. Workload Management	X				Outstanding
	B. Completes Work Timely	X				
	C. Workload Implementation	X				

14. Overall rating Outstanding Fully Successful Unacceptable
 Exceeds Fully Successful Minimally Successful
 Not Ratable Reason for Not Ratable:

15. Average CJE Score 4.80

A. Certification of Rating - By signing below, each Rater and Reviewer certifies that records of tax enforcement results (ROTERRs) were not used to prepare this appraisal.

16a. Rater name/title/signature/date
Puglisi, Christine A / SSA (CS) / /s/ Christine A Puglisi / April 29, 2022

16b. Reviewing Official name/title/signature/date
Watson, Lola B / ASAC(CS) / /s/ Lola B Watson / April 29, 2022

16c. Employee signature/date (Signature only indicates copy has been received, not agreement)
/s/ Joseph A Ziegler / April 29, 2022

17a. Revalidation of Rating of Record (Period covered)
From: To:

17b. Mandatory progress review was conducted on

17c. Rater name/title/signature/date

17d. Reviewing Official name/title/signature/date

17e. Employee signature/date (Signature only indicates copy has been received, not agreement)

Instructions to complete Form 6850-NBU

All information requested on page one must be completed for processing.

Detailed information on administering the Performance Management System for Bargaining Unit employees is available AT:

<http://shr.web.irs.gov/pers/pm/NonmgrIndex.htm> and <http://shr.web.irs.gov/cje/index.htm>

Blocks 1, 2, 5 and 6. Self-explanatory.

Block 3. Reason for Appraisal: If "Other" is checked, provide a reason (e.g. Within-Grade Increase determination).

Block 4. Office symbols/Organization: State office symbols and business unit (to include section down to the immediate office (e.g. W:CAR:MP:M)).

Block 7. Period covered: State the actual dates of the appraisal period. The period covered is normally twelve months. There are situations when the period covered will be either longer or shorter than a twelve-month period (e.g. Interim Rating, Extended Interim Rating).

Block 8. Mandatory progress review was conducted on: Supervisor annotates the date mandatory progress review was conducted with the employee.

Block 9. Retention Standard Rating: Narrative is mandatory if assigned rating is "Not Met".

Block 10. Critical Job Elements (CJEs): The five (5) critical job elements for all positions are listed.

Block 11. Performance Aspects: List performance aspects for each CJE, which are identified in the performance plan. Each critical job element consists of 3 - 5 aspects.

Block 12. Performance Aspects Rating: Rate each aspect as Exceeds, Meets, Fails or Not Applicable (N/A) by checking the appropriate block.

Block 13. CJE Ratings: Appraise the employee against the CJEs of his/her position for the rating period. In rare situations, if performance of the duties/responsibilities reflected by a CJE has not been observed for the mandatory minimum time required, rate the CJE as "Not Applicable" (N/A). Reasons for not appraising CJE(s) must be documented as part of the appraisal.

The rating for each CJE will be based upon a review and consideration of all aspects of the CJE, using the following scale:

- OUTSTANDING - "5" - Exceeds all performance aspects of the CJE.
- EXCEEDS FULLY SUCCESSFUL - "4" - Exceeds more than half of the performance aspects of the CJE and meets the remaining performance aspects.
- FULLY SUCCESSFUL - "3" - Meets all performance aspects of the CJE.
- MINIMALLY SUCCESSFUL - "2" - Fails one performance aspect of the CJE.
- UNACCEPTABLE - "1" - Fails two or more performance aspects of the CJE.

Block 14. Overall Rating: After rating the individual critical job elements (Column 13) and the Retention Standard (Block 9), assign an overall rating using the following scale:

- OUTSTANDING - Employee is rated "Outstanding" in more than half of the CJEs and "Exceeds Fully Successful" in the remainder of the CJEs, and receives a "Met" on the Retention Standard.
- EXCEEDS FULLY SUCCESSFUL - Employee is rated "Exceeds Fully Successful" or above in more than half of the CJEs and "Fully Successful" in the remainder of the CJEs, and receives a "Met" on the Retention Standard
- FULLY SUCCESSFUL - Employee is rated "Fully Successful" or above in all of the CJEs, and receives a "Met" on the Retention Standard.
- MINIMALLY SUCCESSFUL - Employee is rated "Minimally Successful" in one or more CJEs but not "Unacceptable" in any CJE, and receives a "Met" on the Retention Standard.
- UNACCEPTABLE - Employee is rated "Unacceptable" in one or more CJEs or receives a "Not Met" on the Retention Standard.

Block 15. Average CJE Score: Is determined by dividing the sum of the ratings assigned in column 13 by the total number of CJEs. Supervisor annotates the numerical score to include two decimal places (e.g. 4.50).

Block 16. Certification: Required signatures.

Blocks 17A-E. Revalidation of Rating of Record: If a supervisor determines that a journey level or above employee, in at least the second year of their position, would receive a Rating of Record for the current appraisal period identical to the Rating of Record for the previous period, the supervisor may certify that the most recent Rating of Record is valid for performance in the current appraisal period. When revalidating an appraisal, supervisors are also revalidating the Retention Standard Rating from the previous rating of record. A supervisor may revalidate a Rating of Record only once.

Privacy Act Notice

The Privacy Act of 1974 requires that when we ask you to provide information about yourself, we must tell you: our legal right to ask for the information; the principal purpose(s) for which the information is intended to be used, what could happen if we do not receive any or all of the information, and whether your response is voluntary or mandatory. Our legal right to ask you to acknowledge receipt of the performance appraisal is derived from 5 USC 9508, General Workforce Performance Management System and 26 CFR Part 801, Balanced System for Measuring Organizational and Employee Performance within the Internal Revenue Service. Your signature will acknowledge that you received the performance appraisal. The information contained in your performance appraisal may be disclosed to IRS employees who have a need for the record in their official duties. Disclosures may also be made when appropriate, under routine uses published in the Federal Register for Privacy Act System of records, Treasury/IRS 36.003, General Personnel and Payroll Records. Under the appropriate circumstances, disclosure may be made to the Office of Personnel Management, the Equal Employment Opportunity Commission, the General Accounting Office and others.

Overall Summary

For the past couple of years, SA Ziegler has been the lead agent on a sensitive investigation where the Delaware FBI, another ITFC agent, and an IRS:CI agent from the Philadelphia Field Office are working collaboratively. SA Ziegler is the lead on the investigation which requires him to run the bi-weekly, and sometimes weekly, strategy meetings. The investigation itself receives scrutiny from the Director of the FBI, the Delaware United States Attorney, DOJ Tax Division and the U.S. Attorney General. SA Ziegler is the lead agent when providing evidentiary summaries that keep these high-level leaders informed so they make decisions that have an impact on the investigation. SA Ziegler is approachable, accommodating, and is always willing to provide his perspective. SA Ziegler is the ideal professional and has received compliments from our internal and external partners.

SA Ziegler routinely volunteers and participates in enforcement actions and other activities that positively impact the work group. He does this even though his assigned POD requires a plane ride to assist with other agents work. He routinely provided assistance to the workgroup as a whole. SA Ziegler volunteered to assist on most enforcement operations and interviews that the group completed even though his sensitive investigation requires his full-time attention.

SA Ziegler has provided opportunities for other agents by being sought after at the USAO for investigations and passing those investigations to other agents in the group. SA Ziegler voluntarily completed training opportunities in areas that increase his ability to perform his job functions.

SA Ziegler consistently accepts additional duties such as enforcement operations, collateral duties, and ad hoc assignments. For example, even with a fully engaged workload, SA Ziegler volunteered for most, if not all, of the enforcement activities for which he was solicited whether it be for the DC Field Office or the Atlanta Field Office. SA Ziegler is often asked questions by other agents as he garners respect from others through his professional demeanor and job specific

knowledge. SA Ziegler held a training and continues to work with the PIO's who were replaced him in Atlanta. SA Ziegler is open and honest. He demands that all agents feel included in group activities and his perspective brings a breath of fresh air to the group.

SA Ziegler consistently produces written products that are self-initiated and that require no revisions. SA Ziegler completed a prosecution recommendation on a complex international tax investigation ██████ in this rating period, as well as the highly sensitive investigation (DOE) previously mentioned. For the first case, his investigative completeness was to such a degree that the subject agreed to plead guilty, and SA Ziegler was able to recruit him as a cooperating defendant. (The defendant later got COVID and passed away; the case had to be discontinued at no fault to SA Ziegler) For the second case, SA Ziegler was able to complete a written product on intense scrutiny and overcame several obstacles to eventually have the case referred to DOJ-Tax where they are preparing for indictment. SA Ziegler has a complete and total understanding of the evidence and as such is able to succinctly summarize evidence in written products and in ad hoc case discussion. He receives continued praise for his written products from AUSA's and other agents who he has provided his documents to use as go-by's. SA Ziegler is able to decipher interrelationships between facts and evidence that was difficult to obtain and that shows complex financial transactions occurring between numerous entities and individuals. During this rating period SA Zeigler has drafted Foreign Egmont requests, authored TIEA requests to foreign governments, in addition written numerous search warrant affidavits for both the DOE and ██████ cases. All of which were very well written and require little to no revisions. SA Ziegler authored a discontinuation package on an NCIU referral that was complete and displayed all of the steps taken to ensure the lead was investigative to the appropriate degree.

SA Ziegler has provided testimony during this rating cycle that was crucial to obtaining search warrants. He required little preparation for his testimony as he is constantly up to date on new and historical facts of the case. SA Ziegler held multiple meetings, presented to the AUSAs, the US Attorney in Delaware, as well as DOJ-Tax attorneys regarding an extremely complex / sensitive tax scheme. SA Ziegler organizes and leads weekly prosecution team meetings that

include USAO, DOJ Tax, DOJ NSD, FBI and other IRS-CI agents. Because of his written and oral communication skills he is looked to as the lead for his ongoing high-profile investigation. During the rating period, SA Ziegler provided multiple case presentations on the DOE investigation to the Chief, Deputy Chief, DFO, SAC, and ASAC.

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During the rating period SA Ziegler has prepared for and conducted key witnesses interviews and proffers in the DOE investigation to include return preparers, business partners, bookkeepers, personal assistants, and other professional workers. SA Ziegler is able to rapidly adjust his line of questioning as well as his demeanor that allows for him to secure information from witnesses that exceeds the normal abilities of an agent all while maintaining control of the interview. SA Ziegler plans and executes meetings and interviews on his own with no direction from management. SA Ziegler is the consummate professional, rarely deviating from his businesslike demeanor. SA Ziegler is requested often by USAO's to work complex and impactful investigations. He is able to successfully navigate difficult personalities while always staying focusing on the goal. SA Ziegler also assisted with a training on Captive Insurance cases for the International Cadre. SA Ziegler is the face of IRS-CI on a sensitive investigation that routinely is briefed to the Chief of CI, DFO, the Delaware U.S. Attorney and the Director of the FBI. SA Ziegler communicates CI's position concerning the investigation and his role in these official contacts is the result of managements understanding that SA Ziegler can conduct himself appropriately. There are very few special agents who would be entrusted with these important and complex contacts with investigative partners.

SA Ziegler has employed many innovative techniques recently developed and deployed to the agency. SA Ziegler recently initiated a [REDACTED] SA Ziegler consistently utilizes complex international information requests to obtain foreign sourced evidence. In addition to the use of Palantir to conduct data analytics on various cases he developed and executed a complex analysis on his sensitive investigation that is being used to inform decision makers of all the investigative partners. SA Ziegler completed an all-inclusive timeline of evidence that was so complete and thorough; the AUSA's complimented his work. The timeline is used to brief all the way to the Attorney General of the U.S. The timeline was not a simple listing of facts in a chronological manner. SA Ziegler incorporated around 35 separate sources that were, in themselves complex analyses. He incorporated 2703-D information, with emails, financial transactions, text messages and [REDACTED] corporate documents to put together a document that allows investigators, prosecutors and anybody else who would review the document to immediately place a specific event in the chronology and understand what was happening at the time of the event in corporate accounts, personal accounts, numerous associates, emails and text messages as well as to be able to see how the evidence was secured. In doing so, SA Ziegler was able to more accurately scope the full criminal conduct of an investigation that includes multiple targets in multiple judicial districts. SA Ziegler employed these techniques on his own, with no direction from supervisors.

SA Ziegler is a senior agent who has amassed a wealth of knowledge from his years of experience. He uses his experience in an efficient manner and initiates all phases of his investigations with little to no oversight from management. He does this while masterfully understanding the necessity to keep management in the loop and apprised of his investigative

theory, plan, and actions. For example, SA Ziegler initiated [REDACTED] on an online personal services company [REDACTED]. He was able to gain support from the USAO [REDACTED] and the investigation has commenced. SA Ziegler, on multiple occasions, has been provided with a group of special agents who are tasked

with conducting a filter review on a complex sensitive investigation. SA Ziegler coordinates the training of and access to DOJ systems that ensures the special agents assigned understand their assignments. He does this understanding the complex nature of taint policies ensuring he is involved but does not have access to any material that could taint him. SA Ziegler has authored several search warrant affidavits that have been reviewed by numerous attorneys at various

agencies and is always the one point of contact for the facts and evidence. SA Ziegler has received multiple compliments about his write ups from these agencies. Even the timing of the electronic search warrants was a discussion that required several layers of review. SA Ziegler plans these activities while ensuring the interrelationships of the investigative partners and approval layers are satisfied.

SA Ziegler developed, implemented and followed-up on investigative plans that he independently created. For example, a prosecution recommendation was being heavily scrutinized by DOJ Tax. SA Ziegler worked with the attorney and the AUSA to ensure all relevant information was available so an informed decision could be made. SA Ziegler has balanced his fully engaged workload while ensuring all mandatory training requirements are fulfilled. SA Ziegler understands,

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and properly plans for, challenging interactions with the USAO and other prosecutors. He maintains a calm and level head, under the most adverse circumstances, and implements his plan to secure the evidence necessary while avoiding investigative paths that do not produce results. There have been several examples in previous CJE's that describe how SA Ziegler conducted analysis of information obtained from diversified sources gathered over a wide section of the country and/or internationally.

SA Ziegler is the lead case agent on major investigations. SA Ziegler, is able to apply time in an appropriate manner to ensure his investigations are ready for the next phase. While working high profile investigations he keeps open a constant line of communication with all parties involved and is direct in his communications. SA Ziegler identified additional subjects of criminal investigations as a result of his ability to fully analyze evidence in real-time. Worked through multiple tax email search warrants, worked through the filter review (coordinating agents from the IRS and FBI), as well as overall relevancy review of the emails.

SA Ziegler has rarely, if ever, been late on any tasks assigned to him. The combination of deliberate and meticulous and meeting all deadlines is a skill that in any capacity would make an outstanding agent. SA Ziegler consistently communicates his progress to the SSA as appropriate. SA Ziegler authored [REDACTED] for a complex international investigation and brought on board the [REDACTED] in a timeframe that exceeded expectations. SA Ziegler authored

a prosecution recommendation that was timely and coincided with the USAO negotiating a plea agreement with the defendant. Reports are filed accurately and timely following group procedures with no oversight by the SSA.

SA Ziegler consistently arranges his work schedule to assist other agents in the group complete tasks. SA Ziegler has further investigated other cases in his inventory while preparing for and actively investigating a complex sensitive investigation. SA Ziegler is able to move investigations forward while leading a high profile sensitive investigation that would require all of any other agents time. His investigations are impactful, high-stress and micromanaged by

forces outside of CI's control. SA Ziegler properly safeguards his laptop, GOV, firearm, badge and other equipment.