

# EXHIBIT 600B 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 ████████	3. Reason for Appraisal <input checked="" type="checkbox"/> Annual Rating <input type="checkbox"/> Other Reason for other:
4. Office symbols/Organization ██████████ /GROUP 68-02	5. Pay plan, series and grade GS-1811-13	
6. Position title Spec Agt (CS)	7. Period covered From: 01-APR-2022 To: 31-MAR-2023	8. Mandatory progress review was conducted on 09-NOV-2022

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	
<b>I. Employee Satisfaction - Employee Contribution</b>	A. Workplace Interaction	X				Outstanding
	B. Workgroup Involvement	X				
	C. Workplace Environment	X				
<b>II. Customer Satisfaction - Knowledge</b>	A. Legal and Accounting Principles	X				Outstanding
	B. Enforcement Activities	X				
	C. Court Related Activities	X				
	D. Procedural Requirements	X				
	E. Technical Assistance	X				
<b>III. Customer Satisfaction - Application</b>	A. Written Communication		X			Exceeds Fully Successful
	B. Oral Communication	X				
	C. Interviewing and Official Contacts	X				
<b>IV. Business Results - Quality</b>	A. Research and Analytical Methods	X				Outstanding
	B. Planning Investigations and Other Activities	X				
	C. Implementing Plans and Other Activities	X				
<b>V. Business Results - Efficiency</b>	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 (ROTERS) were not used to prepare this appraisal.

16a. Rater name/title/signature/date  
 Shapley Jr., Gary A / SSA (CS) / /s/ Gary A Shapley Jr. / April 25, 2023

16b. Reviewing Official name/title/signature/date  
 Watson, Lola B / ASAC(CS) / /s/ Lola B Watson / April 27, 2023

16c. Employee signature/date (Signature only indicates copy has been received, not agreement)  
 /s/ Joseph A Ziegler / April 28, 2023

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)

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## Instructions to complete Form 6850-NBU

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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.

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### Privacy Act Notice

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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.

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## Overall Summary

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Performance Evaluation Narrative - SA Joe Ziegler  
04/01/2022-03/31/2023

### 1. Employee Satisfaction – Employee Contribution

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. He has worked closely with the Atlanta FO management team in regularly providing quotes for press releases to the USAO, providing drafts of press releases to the USAO, regularly and timely posting articles related to Atlanta FO cases. 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 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.

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 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 routinely assists his local field office with interviews, enforcement action and providing guidance on international aspects of tax investigations. He assisted on an search warrant in Australia for another agents investigation.

### 2. Customer Satisfaction

SA Ziegler developed and executed a day of action on a [REDACTED] that utilized agents from almost all field offices. He led meetings describing the strategy, coordinated assignments in other field offices and in the WDCFO and maintained a up to date summary of the status of all of the related investigations.

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 has employed many innovative techniques recently developed and deployed to the agency. 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 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.

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SA Ziegler continues to be the lead case agent on the Sportsman investigation. He prepared presentations, scoured all evidence and worked with FBI agents to counter the Delaware USAO and DOJ Tax assertions that particular violations had potential defenses. The action required coordination with many people internal and external to the IRS and is an example of SA Ziegler succeeding in circumstances that may never have been attempted before. Instead of creating angst, he maintained a professional demeanor and expresses his opinion that is in line with his training and knowledge.

### 3. Customer Satisfaction – Application

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.

SA Ziegler has balanced his fully engaged workload while ensuring all mandatory training requirements are fulfilled. SA Ziegler understands, 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.

### 4. Business Results – Quality

SA Ziegler is the lead agent on a sensitive investigation and provides evidentiary summaries that keep these high-level leaders informed so they make decisions that have an impact on the investigation.

SA Ziegler consistently produces written products that are self-initiated and that require no revisions. His investigative completeness was to such a degree that the subject has agreed to plead guilty and SA Ziegler was able to recruit him as a cooperating defendant. 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 Ziegler has drafted Foreign Egmont requests, authored TIEA requests to foreign governments, in addition written numerous search warrant affidavits. All of which were very well written and require little to no revisions.

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.

### 5. Business Results – Efficiency

During interviews 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 continues to support pipeline investigations requiring a large portion of his time while assisting on an nationwide strategy to combat an IRS non-compliance risk area concerning [REDACTED]. He coordinated with senior

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leadership in CI, AUSA's in [REDACTED] and leadership at DOJ Tax to gain support for the strategy. Even after there were some obstacles placed in front of him, he pivoted, redirected his efforts and pushed forward on the new strategy as defined by leadership. Even when he did not agree with leadership, he presented his concerns and position clearly and ultimately moved forward even though he did not agree with the strategy.

SA Ziegler worked on supplemental reports regarding responses to defenses and various meetings held with defense counsel on the Sportsman Investigation. He met with the Delaware USA, Senior Leadership from Delaware USAO, Senior Leadership from DOJ-Tax, and Senior Leadership from IRS. He assisted with DOJ-Tax's prosecution memo and helped the USAO and DOJ-Tax coordinate and receive pre-indictment discovery. He drafted multiple reports, presentations and thoroughly investigated multiple aspects of the investigation and continued to assist other field offices, as well as our own investigation with spinoff investigations.

SA Ziegler coordinated and executed a large day of action on the [REDACTED]. It included interviews across the country and utilized IRS-CI assets from across the country. In development of the strategy he participated in presentations and discussions with all three DFO's to gain support. He executed the strategy as planned. When obstacles were raised he was able to redirect his efforts and move forward with a new strategy.

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.