

## VII. Reporting Collection Activities to the Case Management System

Just as the Tax Division's prejudgment actions in a case are reported on the Tax Division's "Attorney Activity Reporting Form" (sometimes referred to as an "IBM card"), judgments and postjudgment collection activities are also reported, using four-digit reporting activity codes. See Exhibit 34 for a list of activity codes related to judgment collection.

The information on these cards is entered into the Division's case management system computer. It is essential that all pertinent information concerning collection and payment activities be accurately and timely reported. First, the monthly collection monitor report (the monitor) provided by the computer to Tax Division managers is only as accurate, up-to-date, and complete as the information being reported. The Division relies on the monitor to ensure that important deadlines in the judgment collection process are not missed. Second, accurate, up-to-date, and complete information reporting ensures that the Division management is aware of the total amount of outstanding judgments and the status of the Division's efforts to collect those judgments.

One of the most important items to be reported to the case management system is the amount of incoming payments and whether the payments are pursuant to a settlement or a judgment. Generally, payments received directly by the Tax Division are recorded on the system by the trial section's front office data technician shortly after receipt. The system also has codes, however, to record payments received by the IRS or the United States Attorney's office while the case is still open in the Tax Division. Generally, however, payments made to the IRS or the United States Attorney are not made known to the trial section data technician unless and until the trial attorney brings it to the technician's attention. The best way to do this is to send a letter to the IRS or United States Attorney confirming that they have received a payment of the specified amount in the case on a specified date and that the Tax Division is recording the payment. The letter, along with the trial attorney's submission to the data technician of an Attorney Activity Reporting Form reporting the proper payment code, will ensure that the Tax Division's files and case management computer system reflect the payment.

It is also important that paralegal and attorney time spent on judgment collection efforts be reported properly on timesheets. The Tax Division's attorney timesheet has a separate column for time spent on collection activities. This is

important for purposes of advising Tax Division management of the amount of attorney time devoted to collection work and can be important for purposes of enabling the Tax Division to obtain adequate budgetary resources to carry out its judgment collection duties successfully.

Similarly, when the Tax Division's collection activity ceases and a case is closed, either because the judgment has been fully collected or because the uncollected judgment is being transferred to the IRS or the United States Attorney for further collection, it is essential that the proper closing codes be reported to the case management system.