



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

11.5.4

JUNE 12, 2025

EFFECTIVE DATE

(06-12-2025)

PURPOSE

- (1) This transmits revised IRM 11.5.4, **Legislative Affairs, Legislative Analysis and Tracking Implementation Services (LATIS) Program**.

MATERIAL CHANGES

- (1) Revised IRM 11.5.4 throughout to update organizational titles for Deputy Commissioner of Internal Revenue and Taxpayer Services.

EFFECT ON OTHER DOCUMENTS

IRM 11.5.4, dated 10-25-2022, is superseded.

AUDIENCE

All Business Units

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11.5.4

Legislative Analysis and Tracking Implementation Services Program

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11.5.4.1
(10-25-2022)
Program Scope and Objectives

- (1) **Purpose.** This IRM provides information and guidance on the Legislative Analysis Tracking and Implementation Services (LATIS) program, which tracks the provisions and actions taken to implement enacted legislation.
- (2) **Audience.** All Business Units.
- (3) **Policy Owner.** The Office of Legislative Affairs (LA).
- (4) **Program Owner.** The Legislation and Reports Branch (LR) of the LA Office.
- (5) **Primary Stakeholders.** All IRS business units.

11.5.4.1.1
(06-12-2025)
Background

- (1) LATIS was transferred to Legislative Affairs (LA) in 2009 because it was determined that LA was the best office to closely monitor and respond to congressional activity related to implementation of enacted legislation.
- (2) At the National Headquarters (NHQ), the National Director for Legislative Affairs is the principal advisor to the Chief, Communications and Liaison, the Commissioner, the Deputy Commissioner of Internal Revenue, and the top executives of the IRS on all legislative and congressional matters related to tax administration. For LATIS, LA provides: 1) coordination, oversight, and monitoring of the business units (BUs) to ensure timely updates of provisions and actions; and, 2) analysis and reporting on implementation status of enacted legislation as needed.

11.5.4.1.2
(06-12-2025)
Authority

- (1) The Deputy Commissioner of Internal Revenue authorized LA to administer LATIS when the program was assigned to LA in 2009.

11.5.4.1.3
(06-12-2025)
Responsibilities

- (1) The LA's Legislation and Reports Branch (LR) is responsible for the LATIS program, which involves tracking tax legislation from its introduction through its enactment and implementation. The LR's responsibilities are to:
 - a. Track pending tax legislation and communicate with the IRS BU legislative liaisons (LLs) as it progresses.
 - b. Notify the LLs when pending legislation becomes law and share the final legislation with them.
 - c. Determine ownership of each provision impacting the IRS according to the industry or taxpayers affected by the provision, or the section of the Internal Revenue Code (IRC) involved. The majority of the provisions are owned by these BUs: Large Business and International (LB&I), Small Business/Self Employed (SB/SE), Tax Exempt & Government Entities (TE/GE) and Taxpayer Services (TS). Some are owned by other BUs, such as the Facilities Management and Security Services (FMSS), Appeals (A), Chief Counsel (CC), Chief Financial Officer (CFO), Communications and Liaison (CL), Criminal Investigation (CI), Human Capital Office (HCO), Information Technology (IT), Office of Professional Responsibility (OPR), Online Services (OLS), Privacy, Government Liaison and Disclosure (PGLD), Research, Applied Analytics and Statistics (RAAS), Return Preparer Office (RPO), Taxpayer Advocate Service (TAS), and Taxpayer Experience Office (TXO).
 - d. Enter the public law and provisions impacting IRS into LATIS.

- e. Prepare a provision ownership chart and distribute to each legislative liaison.
 - f. Hold an implementation meeting with the LL for each of the affected BUs. This provides the LL an opportunity to discuss the provisions they own and establish communications with the other liaisons that may have implementation actions. At the meeting, LR describes each provision in the legislation that has IRS impact and collectively agrees with the LL upon ownership of each provision. The LL identifies action items for the provision (e.g. changes to forms, technical issues, and programming changes). Timeframes are decided for completion of the action items.
 - g. Provide training as needed.
 - h. Monitor the provisions and actions; communicate as needed with the LLs, if potential issues are noted.
 - i. Respond to any requests for support, meetings, information, or other help with implementation.
 - j. Provide final approval or denial of requests for access to LATIS using the Business Entitlement Access Request System (BEARS) program.
- (2) LLs are located in each BU and serve as the contact points for LA. They are the primary relationship managers for the various organizations within their BUs. The LLs' responsibilities are to:
- a. Distribute legislative information provided from LR within their BU.
 - b. Review the provision ownership chart and notify LR immediately if there may be an ownership issue.
 - c. Attend the implementation meeting and discuss their provisions as needed.
 - d. Coordinate entry of actions into LATIS by the other LLs.
 - e. Monitor the provision and ensure the status is updated and current.
 - f. Notify LR promptly if there are issues with implementation of a provision.
 - g. Notify LR if there are problems with the LATIS system.
 - h. Approve or deny requests for employees within their BU for LATIS access, using the BEARS program.

11.5.4.1.4
(06-12-2025)

Program Management and Review

(1) Provisions and Actions

- a. Status explanations are required anytime the status of an action or provision is updated. Accurate and timely explanations are necessary to quickly provide the BUs and executives with implementation information. Also, accurate explanations in LATIS will assist the BUs when preparing for Treasury Inspector General for Tax Administration (TIGTA) and Government Accountability Office (GAO) audits and the project management teams that may be established to implement major legislation. A BU should contact LA or its LL if there are any questions.
- b. Action status explanations should provide the most current information on the action, based on the action description. This should include a summary of what has happened and what will happen. The reader must be able to determine the steps that are being taken to complete the action. Examples include the submission of FAQs on a topic for clearance and the estimated date to be posted to IRS.gov; the publication of a notice; tax form and publication updates; and plans to develop a CPE after the issuance of regulations.
- c. All actions should have an explanation, including actions not due for several years.
- d. If the work on the action is being delayed, that should be documented.

- e. References to sensitive information should be avoided, such as dollar criteria or tolerances. This is especially applicable if the action item deals with compliance plans.
- f. For some provisions, a negative action should be entered in LATIS. For example, a provision may appear to require a change to a tax form. After review by the Tax Forms Division in TS, they determine that a change is not needed. The provision owner needs to know this, and it must be documented in an action.
- g. Provision status explanations should include the current status of implementation and a brief description of the major implementation activities. A well written provision status explanation will allow the reader to determine where the IRS stands in implementing the provision without having to look at and analyze the actions within the provision. The LLs are responsible for monitoring and updating the provisions.

(2) **Electronic Legislative Analysis Tracking and Implementation Services System (E-LATIS)**

- a. LR tracks implementation action items for each provision using the e-LATIS system. Each business unit adds their specific action items into e-LATIS. The e-LATIS system automatically tracks the due dates for each action item. Green in e-LATIS indicates the status for the action item is on target to meet the due date. Yellow indicates the due date is within 60 days. Red indicates the action item is past its due date. Users can manually change the color coding but need to add an explanation onto the system. For example, specific changes to the action item requiring a longer timeframe for completion would require an explanation.

(3) **Provisions Implemented Through a Working Group and e-LATIS System**

- a. Occasionally, provisions impact a substantial number of taxpayers that require significant programming changes, the development of new forms, changes to existing forms, and guidance. In such cases, the provisions need to be coordinated across several BUs and implemented with the support of a cross functional working group. The working group quickly communicates implementation decisions and elevates any issues to executives as needed for resolution. The provisions are entered into the e-LATIS system (the same as any other legislation) and the BUs enter their actions in e-LATIS as recommended by the working group.

11.5.4.1.5
(10-25-2022)

Terms and Acronyms

- (1) The following table defines terms used throughout this IRM:

E-Trak	A web-based service wide document tracking application system used for assigning letter cases to the audit lead stakeholder.
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Legislative Liaisons	The individuals located in each business unit that serve as the contact points for Legislative Affairs.
Public Law	The public law is the law passed by Congress and signed by the President.

(2) The following table defines acronyms used throughout this IRM:

BEARS	Business Entitlement Access Request System
BU	Business Unit
E-Trak	Entellitrak
GAO	Government Accountability Office
LA	Office of Legislative Affairs
LATIS	Legislative Analysis Tracking and Implementation Services
LL	Legislative Liaison
LR	Legislation and Reports Branch
TIGTA	Treasury Inspector General for Tax Administration