



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

13.1.6

AUGUST 6, 2025

EFFECTIVE DATE

(08-06-2025)

PURPOSE

- (1) This transmits revised IRM 13.1.6, Taxpayer Advocate Case Procedures, Casework Communications.

MATERIAL CHANGES

- (1) IRM 13.1.6.1.7 has been updated with an additional IRM reference. IPU 23U1167 issued 12-12-2023.
- (2) IRM 13.1.6.2 (2) has been updated to comply with January 2025 Executive Orders and OPM guidance. IPU 25U0128 issued 01-29-2025.
- (3) IRM 13.1.6.2 (10) has been updated to provide guidance that employees can chose to use their Toll-Free Phone number when communicating with taxpayers rather than providing their direct line with their area code. IPU 24U1052 issued 10-21-2024.
- (4) IRM 13.1.6.4 has been restructured to start with a general section on written communication followed by subsections on more specific topics that fall within written communication.
- (5) IRM 13.1.6.4.1 is a new subsection with letter writing guidance.
- (6) IRM 13.1.6.4.1 (3) has been added to provide a link to the TAS Letter Writing Guide. IPU 24U1052 issued 10-21-2024.
- (7) IRM 13.1.6.4.1 (6) has been updated to comply with January 2025 Executive Orders and OPM guidance. IPU 25U0128 issued 01-29-2025.
- (8) IRM 13.1.6.4.1 (8) has been updated to provide guidance on including the manager's name and contact information in letters. IPU 24U0414 issued 03-15-2024
- (9) IRM 13.1.6.4.2 is a new subsection with email guidance.
- (10) IRM 13.1.6.4.2 (1) has been updated with an updated IGM reference. IPU 23U1167 issued 12-12-2023.
- (11) IRM 13.1.6.4.2 (2) has been updated with a new subparagraph (6) to provide guidance on using the "out of office assistant" for emails. IPU 24U0414 issued 03-15-2024.
- (12) IRM 13.1.6.4.2 (3) has been added to provide guidance on the use of emails. IPU 23U1167 issued 12-12-2023.
- (13) IRM 13.1.6.4.2 (5) has been added to provide guidance on whether to use the body of the email or an attached letter when using email. IPU 23U1167 issued 12-12-2023.
- (14) IRM 13.1.6.4.2 (5) has been updated to provide guidance on status updates to congressional offices via email. IPU 24U0543 issued 04-22-2024.
- (15) IRM 13.1.6.4.2 (6) provides guidance on the type of encryption to use for internal and external email messages.
- (16) IRM 13.1.6.4.2 (7) has been added to provide limitations on the use of the body of the email. IPU 23U1167 issued 12-12-2023.

- (17) IRM 13.1.6.4.2 (7) has been updated to include a link to instructions on how to encrypt email messages. IPU 24U0543 issued 04-22-2024.
- (18) IRM 13.1.6.4.2 (8) was added to include guidance that when using the body of the email for communication, both the employee's contact information, as well as the manager's contact information, must be included. IPU 24U1150 issued 11-20-2024.
- (19) IRM 13.1.6.4.2 (9) was added to include guidance on using suggested responses for emails received by local offices in their general mailboxes. IPU 24U1150 issued 11-20-2024.
- (20) IRM 13.1.6.4.3 was added as a new subsection with prior guidance on signatures.
- (21) IRM 13.1.6.4.4 was added as a new subsection with prior guidance on Social Security Number (SSN) Elimination and Reduction Plan.
- (22) IRM 13.1.6.4.5 was added as a new subsection with guidance on salutations.
- (23) IRM 13.1.6.6 (6) has been updated to comply with January 2025 Executive Orders and OPM guidance. IPU 25U0128 issued 01-29-2025.
- (24) IRM 13.1.6.6 (8) has been updated to provide guidance that each office must check its Local Office General Line each business day. IPU 24U1052 issued 10-21-2024.
- (25) IRM 13.1.6.7 has been updated to clarify that the guidance regarding leaving messages applies to representatives as well as taxpayers. IPU 24U0414 issued 03-15-2024.
- (26) IRM 13.1.6.7 (8) has been updated with guidance on leaving tax information on answering devices or voice mail. IPU 23U1167 issued 12-12-2023.
- (27) IRM 13.1.6.7 (10) has been added with guidance that TAS employees are not to do their closing contact by voice mail.
- (28) IRM 13.1.6.10 (9) has been added to provide information on Form 9000. IPU 23U1167 issued 12-12-2023.
- (29) IRM 13.1.6.12 has been moved from IRM 13.1.2.5, which has been obsoleted, to add guidance on third party contacts. IPU 24U1052 issued 10-21-2024.
- (30) Exhibit 13.1.6-1 has been updated to remove terms no longer in the IRM. IPU 23U1167 issued 12-12-2023.
- (31) Exhibit 13.1.6-1 has been updated to define extended time as more than one (1) business day. IPU 24U0414 issued 03-15-2024.
- (32) Various grammatical, editorial, and link corrections throughout this IRM.

EFFECT ON OTHER DOCUMENTS

This IRM supersedes IRM 13.1.6 dated May 27, 2025.

AUDIENCE

Taxpayer Advocate Service employees

Elizabeth R. Blazey-Pennel, Acting Executive Director Case
Advocacy, Intake and Technical Support

13.1.6

Casework Communications

Table of Contents

13.1.6.1 Program Scope and Objectives

13.1.6.1.1 Background

13.1.6.1.2 Authority

13.1.6.1.3 Responsibilities

13.1.6.1.4 Program Reports

13.1.6.1.5 Terms

13.1.6.1.6 Acronyms

13.1.6.1.7 Related Resources

13.1.6.2 Oral Communication

13.1.6.2.1 Tips for Oral Communication

13.1.6.3 Face to Face Contact

13.1.6.4 Written Communication - General Guidelines

13.1.6.4.1 TAS Letter Requirements and Pattern Letters

13.1.6.4.2 Email Guidance

13.1.6.4.3 Signatures

13.1.6.4.4 Social Security Number (SSN) Elimination and Reduction Plan

13.1.6.4.5 Salutations

13.1.6.5 Apology

13.1.6.6 Telephone Listings & TAS Answering Devices

13.1.6.7 Leaving Messages on Answering Devices or Voice Mail

13.1.6.8 Disclosure Issues - Cell Phones and Cordless Devices

13.1.6.9 Assisting Taxpayer with Limited English Proficiency

13.1.6.10 Assisting Taxpayers Who Need Documents in an Alternative Media Format

13.1.6.11 Use of Social Media by TAS Employees

13.1.6.12 Third Party Contacts

13.1.6.12.1 Identifying a Previous Third Party Notification

13.1.6.12.2 TAS Third Party Notification

13.1.6.12.3 Recording a Third Party Contact

Exhibits

13.1.6-1 Terms

13.1.6-2 Acronyms

13.1.6.1
(11-23-2020)
Program Scope and Objectives

- (1) **Purpose:** This IRM section provides communication guidance and outlines communication requirements for Taxpayer Advocate Service (TAS) employees advocating to resolve taxpayer issues. It is also designed to encourage TAS employees to consider issues from the taxpayer's perspective and act with empathy when communicating with the taxpayer or representative as they work to resolve the taxpayer's problem.
- (2) **Audience:** These procedures apply to all TAS employees.
- (3) **Policy Owner:** The Executive Director Case Advocacy, Intake and Technical Support (EDCA-ITS), who reports to the Deputy National Taxpayer Advocate (DNTA).
- (4) **Program Owner:** The Director, Technical Analysis and Guidance, who reports to the EDCA-ITS.

13.1.6.1.1
(09-25-2021)
Background

- (1) To advocate effectively, TAS employees must be excellent communicators and need to know how to use both written and oral communications to convey an attitude of advocacy and service. Employee communications must be professional and at the same time encourage confidence in the TAS organization and its representatives. Communications must be clear, concise, and informative. Taxpayers need to know we hear them and want to help resolve their problems in a fair and equitable manner. TAS employees have an obligation to educate taxpayers about their rights, while also ensuring these rights are being considered and protected. Refer to IRM 13.1.16.4, Communication Skills and Requirements, for additional guidance.
- (2) The Taxpayer Bill of Rights (TBOR) lists rights that already existed in the tax code, putting them in simple language and grouping them into 10 fundamental rights. Employees are responsible for being familiar with and acting in accord with taxpayer rights. See IRC 7803(a)(3), Execution of Duties in Accord with Taxpayer Rights. For additional information refer to the *Taxpayer Bill of Rights* website.
- (3) In communications with taxpayers (and their representatives) TAS employees must:
 - a. Protect the taxpayer's right to be informed by explaining what they need to do to comply with the tax laws and provide clear explanations of the laws and IRS procedures for all tax forms, instructions, publications, notices, and correspondence. Taxpayers have the right to be informed of IRS decisions about their tax account, and to receive clear explanations of the outcomes.
 - b. Protect the taxpayer's right to receive prompt, courteous, and professional assistance in their dealings with the IRS, and must speak to the taxpayer in a way they can easily understand and provide clear and easily understandable communications. Taxpayers must be given a means to file complaints about inadequate service.
 - c. Protect the taxpayer's right to confidentiality by following all disclosure laws and guidelines and take appropriate action if the taxpayer's information is wrongfully used or disclosed.

13.1.6.1.2
(11-23-2020)
Authority

- (1) Pursuant to IRC 7803(c), the Office of the Taxpayer Advocate (known as TAS) shall assist taxpayers to resolve problems with the IRS.

13.1.6.1.3
(11-23-2020)
Responsibilities

- (1) TAS employees are responsible for communicating with taxpayers and representatives in a prompt, courteous and professional manner.
- (2) TAS employees will strive to empathize with the taxpayer during these communications and will speak to the taxpayer in a way that the taxpayer can easily understand.
- (3) TAS managers are responsible for ensuring employees within their purview are following TAS communication policies.

13.1.6.1.4
(11-23-2020)
Program Reports

- (1) Reports to monitor TAS communications are derived from the TAS Case Quality Review System (CQRS).

13.1.6.1.5
(11-23-2020)
Terms

- (1) Exhibit 13.1.6-1 contains a list of terms used throughout this IRM.

13.1.6.1.6
(11-23-2020)
Acronyms

- (1) Exhibit 13.1.6-2 contains a list of acronyms and their definitions used throughout this IRM.

13.1.6.1.7
(12-12-2023)
Related Resources

- (1) TAS employees will use the following resources in conjunction with this IRM when communicating with taxpayers and representatives:
 - *TAS Letter Writing Guide*;
 - *Case Advocate and Intake Advocate Pattern Letters (English and Spanish)*;
 - *IRS Style Guide*;
 - *Power of Attorney Resources* (See IRM Supplements tab on SERP);
 - *TAS Interim Guidance Memorandum website*;
 - *Knowledge Management - SSN Elimination and Reduction*;
 - *Alternative Media Center*;
 - *U.S. Office of Government Ethics - Standards of Ethical Conduct*;
 - *Social Media and TAS Employees*; and
 - *IRS Human Capital Office Hatch Act Resource Center*
 - Document 13093, Phone Interpreter Laminated Card.
- (2) This is a list of relevant IRMs TAS employees will use when communicating with a taxpayer or representative:
 - IRM 1.10.1, IRS Correspondence Manual;
 - IRM 1.10.3.2.1, Secure Messaging & Encryption;
 - IRM 10.5.1, Privacy Policy;
 - IRM 10.5.1.6.7.1, Cell Phone or Cordless Device;
 - IRM 10.5.1.6.7.2, Answering Machine or Voicemail;
 - IRM 10.5.1.6.8 (8), Email and Other Electronic Communications;
 - IRM 10.5.1.6.8.1, Emails to Taxpayers and Representatives;
 - IRM 10.5.1.6.8.4, Emails with Personal Accounts;
 - IRM 13.1.2.4.1, Identify Yourself;
 - IRM 13.1.2.4.2, Inform Taxpayer of TAS's Independence;
 - IRM 13.1.8.4.2.2, Congressional Letter Writing;
 - IRM 13.1.11.2.1.4, Document Attachments;
 - IRM 13.1.16.4, Communication Skills and Requirements;
 - IRM 13.1.16.4.1.1, Authorized Disclosures;

- IRM 13.1.18.5, Initial Actions;
- IRM 13.1.18.6, Initial Contact Completed by Case Advocates;
- IRM 13.1.21.2.1 (2), Closing Actions;
- IRM 13.1.23.3.1, Third Party Authorizations;
- IRM 13.1.23.8, Power of Attorney Bypass;
- IRM 13.1.23.9, Direct Taxpayer Contact When Valid POA on File;
- IRM 13.1.24.6.1, Penalty Relief Advocacy;
- IRM 20.1.1.3.2.2.8, Inaccessible Notices;
- IRM 21.1.3.3, Third-Party (POA/TIA/F706) Authentication;
- IRM 21.1.3.3.1, Third Party Designee Authentication;
- IRM 21.3.3.4.16, Outgoing Correspondence;
- IRM 21.5.2.4.26, Alternative Media Preference;
- IRM 22.31, Multilingual Initiatives;
- IRM 22.31.1.6, Over-the-Phone Interpreter (OPI) Service, and
- IRM 25.27.1.5, Providing Taxpayer with TPC List.

13.1.6.2
(01-29-2025)
Oral Communication

- (1) Calls to taxpayers (and their representatives), will generally be made between the hours of 8:00 a.m. and 6:00 p.m. in the taxpayer's time zone, unless a time outside these hours is requested by the taxpayer (or representative) and falls within the TAS employee's tour of duty. Keep in mind, the taxpayer may have valuable information to assist in resolving the issue so making every effort to contact the taxpayer at a time when the taxpayer is available is crucial to gaining an understanding of the taxpayer's needs and situation. If the taxpayer makes such a request, add this information to the case history.
- (2) In every initial contact with the taxpayer employees are required to furnish the following:
 - a. Title (**e.g.**, Mr., Mrs., Ms., Miss);
 - b. Last name;
 - c. Job title;
 - d. Office address;
 - e. Office telephone number;
 - f. Tour of duty;
 - g. IRS HSPD-12 (Smart ID) 10-digit Personal Identification (PID) Number;
 - h. Specific, sincere apology;
 - i. Notice of acceptance into TAS;
 - j. TAS statement of independence;
 - k. Explanation of TAS confidentiality; and
 - l. An estimated completion date (ECD) and next contact date (NCD).
- (3) The purpose of the contact should be to:
 - a. Restate and clarify any questions regarding the problem identified on the Form 911 or correspondence;
 - b. Gain an understanding of the taxpayer's needs and circumstances surrounding the taxpayer's situation;
 - c. Verify the taxpayer is aware of and understands TBOR;
 - d. Request any additional information needed;
 - e. Discuss the proposed remedy or solution to the problem; and
 - f. Explain what actions TAS will take to resolve the issue.
- (4) TAS employees must always verify the taxpayer's identity per IRM 13.1.16.4.1.1, Authorized Disclosures, before discussing any information protected under *IRC 6103*.

- (5) Before a TAS employee takes any action that could compromise the taxpayer's representation, check Command Code (CC) CFINK for any authorized representatives. If a valid Power of Attorney (POA) is present, TAS must contact the POA. Additional information can be found in IRM 21.1.3.3, Third-Party (POA/TIA/F706) Authentication. TAS employees need to remember, taxpayers have the right to retain representation; See IRC 7803(a)(3)(I). Extreme care and caution must be taken to protect this right.
- (6) If an unprocessed authorization form (*i.e.*, Form 2848, Form 8821, or comparable form) is received, refer to IRM 13.1.23.3.1, Third Party Authorizations.
- (7) If the taxpayer initiated the TAS case but has an authorized representative according to CFINK, TAS employees need to contact the taxpayer to advise of the presence of a POA and TAS's requirement to work with their representative unless the authorization is revoked by the taxpayer (or the representative has withdrawn from representation). Instructions for revoking an authorization can be found at the *Power of Attorney Resources* page found under the IRM Supplements tab on *SERP*.

Note: It is vitally important for the POA to know the taxpayer has spoken to TAS directly. Taxpayers may not understand the law or the consequences of certain actions.

- (8) If the taxpayer's issue relates to payments or a math error on an original return, research to determine if the taxpayer checked the box authorizing third party contact. If it is still within one year of the due date for the original return, contact the third party designee. Refer to IRM 21.1.3.3.1, Third Party Designee Authentication, for information on what can be discussed.
- (9) Employees will not interrupt their calls and conversations with taxpayers, third parties or other IRS employees to take an incoming call on their personal cell phones. This includes incoming and outgoing phone media, such as text messages and emails. All personal cell phones should be silenced to avoid distractions and disturbances during working hours.
- (10) Employees may use their Toll-Free Phone number when communicating with taxpayers rather than providing their direct telephone number.

13.1.6.2.1
(08-01-2023)
**Tips for Oral
Communication**

- (1) In all communications with taxpayers, we must be aware of how our interactions can either encourage or discourage a taxpayer's willingness to voluntarily comply in tax matters. A taxpayer who has an opportunity to ask questions and seek guidance is going to be far more likely to do what is necessary to resolve a tax compliance issue. Therefore, TAS employees need to listen and be ready to respond to a taxpayer's specific questions and address the taxpayer's concerns in a confident and professional manner.
- (2) Observe the following for effective communication with the taxpayer:
 - a. Be empathetic; listen to the taxpayer's concerns and consider how you might feel if you were in the same situation;
 - b. Always be polite;
 - c. Emphasize the positive, understate the negative;
 - d. Be conversational, do not lecture;
 - e. Don't make a taxpayer feel ignorant or troublesome;
 - f. Don't blame or criticize the taxpayer;

- g. Be considerate, even when the taxpayer may be wrong or made a mistake; and
- h. Acknowledge the taxpayer's feelings; Is the taxpayer frustrated, angry, or scared?

(3) TAS employees need to consider how the situation may be adversely impacting the taxpayer, either emotionally or financially. Often, this is the first such interaction the taxpayer has had with either the IRS or TAS and the taxpayer may be unsure of what steps should be taken. The taxpayer may not understand what, if anything, has been done wrong. TAS employees need to be aware of the increased anxiety these issues may be causing and need to know how to put the taxpayer at ease.

Example: "We have several options available to resolve your tax situation. I know working with the IRS is very stressful, but I am here to help. Please come to me if you have any questions or concerns. I am here to advocate for you and to ensure you understand your rights as a taxpayer."

- (4) When discussing the taxpayer's issue, or when trying to explain the cause of a problem:
- a. Listen carefully to what the taxpayer is saying;
 - b. Step into the taxpayer's shoes, hear yourself as the taxpayer hears you;
 - c. Speak slowly, distinctly, and enunciate your words;
 - d. Restate the taxpayer's issue in your own words,
 - e. Ask questions to ensure complete understanding; and
 - f. Give the taxpayer an opportunity to ask questions.
- (5) For a taxpayer unable to speak English, or for those with limited English proficiency, consider use of the Language Line Services - Over the Phone Interpretation (OPI); see IRM 22.31.1.6, Over-the-Phone Interpreter (OPI) Service.

13.1.6.3
(11-23-2020)
Face to Face Contact

- (1) TAS employees who meet a taxpayer face to face have a unique opportunity to influence the taxpayer's opinion of our organization. The attitude the taxpayer leaves with can greatly influence not only their own opinion of our employees and our organization, but also the opinions of other individuals with whom the taxpayer may share their experience. Because of this, we need to be conscious of how we present ourselves.
- (2) When meeting a taxpayer face to face, there are several important things to keep in mind:
- a. Greet the taxpayer warmly, professionally, and try to put the taxpayer at ease;
 - b. Maintain good body language (don't act bored, disinterested, or superior);
 - c. Be conscious of facial expressions, tone of voice, volume, and pitch; and
 - d. Dress professionally.
- (3) Always verify the taxpayer's identity per IRM 13.1.16.4.1.1, Authorized Disclosures, before discussing any tax information protected under *IRC 6103*.

13.1.6.4
(08-06-2025)

**Written Communication -
General Guidelines**

- (1) While most contacts will be in person or by telephone, there are times when written communication is necessary to:
 - a. Send forms, transcripts, or other necessary information;
 - b. Confirm issues agreed upon with the taxpayer; or
 - c. Meet procedural or statutory requirements.
- (2) Effective written communication has **strength** and **sincerity** achieved through proper **wording** and **tone**. Effective communication maintains a professional attitude, but has a courteous tone that is still:
 - Polite;
 - Friendly;
 - Sincere;
 - Respectful; and
 - Empathetic.
- (3) Written communication needs to clearly state what will happen next:
 - a. Let the taxpayer know what they need to do (*e.g.*, sign and return a form);
 - b. Tell the taxpayer what they can expect (*e.g.*, when an item will be mailed, a refund issued); and
 - c. Explain what you will do (*e.g.*, monitor their account, follow up with another function).
- (4) To improve the likelihood the taxpayer can understand the information and will be able to follow your instructions, make your written communication direct, clear, and complete:

DIRECT	<p>1. Always begin with an explanation of why you are communicating.</p> <p>Example: I'm writing in response to your correspondence dated (Month-DD-YYYY), referred to our office by _____. Your inquiry expressed concern regarding (<i>List each issue briefly in the same order as the taxpayer's inquiry</i>).</p>
CLEAR	<p>1. If appropriate, respond to each issue the taxpayer has raised in the order it is listed in the introductory paragraph;</p> <p>2. Use a separate paragraph for each issue;</p> <p>3. Write as you would speak, using plain language;</p> <p>4. Provide the taxpayer with the answer, then explain the rationale;</p> <p>5. Use active voice, rather than passive voice;</p> <p>Example of Passive voice: My office is responsible for reviewing and monitoring correspondence,</p> <p>Example of Active voice: My office reviews and monitors correspondence;</p> <p>6. Create a positive tone;</p> <p>Example of Negative Tone: Don't hesitate to call me if you have questions,</p> <p>Example of Positive Tone: Please call me if you have questions; and</p> <p>7. Use bullets, lists or headings when presenting complex or technical information.</p>
COMPLETE	<p>1. Include all necessary information;</p> <p>2. Achieve brevity in content by omitting needless words; for example, use to, instead of in order to and use for instead of for the purpose of.</p> <p>3. Write so the reader can understand your letter the first time it is read;</p> <p>4. Avoid using specialized terms; for example, use so instead of accordingly and use under instead of pursuant.</p> <p>5. Be specific, and use concrete concepts, rather than vague or abstract terms;</p> <p>Example of vague: We will process your application shortly.</p> <p>Example of specific: We will process your application by Month-DD-YYYY.</p>

13.1.6.4.1
(08-06-2025)
**TAS Letter
Requirements and
Pattern Letters**

- (1) TAS has specific requirements which need to be incorporated into letters sent by our employees, including a requirement to use TAS letterhead. "Quick notes" are not acceptable. If sending a letter other than a TAS pattern letter, include all required TAS information.

- (2) Approved TAS letterhead and pattern letters can be found on the *TAS Welcome Screen*, under *TAS Letters, Communications, and Forms*. Case advocates should use the appropriate letter for taxpayers, representatives, and congressional office which are differentiated within the site.
- (3) TAS employees should follow the rules in *TAS Letter Writing Guide* when issuing letters. TAS letters can also be generated using the Integrated Automation Technologies (*IAT*) letter tool.
- (4) TAS correspondence must be prepared in accordance with IRM 1.10.1, The IRS Correspondence Manual.
- (5) TAS pattern letters are available for both case advocates and intake advocates and differ slightly. Be sure to use the appropriate letter templates.
- (6) TAS pattern letters have been developed to include specific mandatory format, statements, and explanations on certain issues.

Note: When using pattern letters ensure all fill-in content is entered and reads accurately.

- (7) All TAS letters must include the current TAS logo, office name and address, TAS employee's title (**e.g.**, Mr., Mrs., Ms., Miss), last name, telephone number, office hours, and 10-digit Smart ID badge number.
- (8) All TAS letters must include the manager's name and contact information (which may be, if preferred, the manager's title and last name). On TAS pattern letters, this information is included in the footnote.
- (9) The independence statement must be included in all TAS letters as part of the TAS letterhead. Refer to IRM 13.1.2.4.2, Inform Taxpayer of TAS's Independence.
- (10) TAS letters must follow IRS standards for correspondence formats and guidelines as outlined in IRM 21.3.3.4.16, Outgoing Correspondence.
- (11) There are times that TAS receives correspondence directly from the taxpayer, but the correspondence from the taxpayer has a different address from the address in IDRS. If the TAS employee is unable to reach the taxpayer by telephone to authenticate them and the new address, the employee can send a letter to the address on the correspondence as long as there is no indication of identity theft.
- (12) Before initiating correspondence, check CC CFINK to ensure correspondence is first directed to the taxpayer's authorized representative when appropriate.

Exception(s): See IRM 13.1.23.7, Power of Attorney Bypass, for information and guidance on bypassing a representative and IRM 13.1.23.8, Direct Taxpayer Contact When Valid POA on File, for when it is appropriate to correspond with the taxpayer directly.

- (13) All TAS letters must be documented in the case history and attached to the case file.
- (14) If a Spanish letter is sent its content must be summarized in the case history.

- (15) If using certified mail to send a letter or other internal documents, TAS must follow the guidance in *Interim guidance (WI-01-1022-0004)* and must use the Certified Automated Mailing Solution (CAMS) application to generate a shipping label.
- (16) Communications to internal customers (within TAS or IRS) and other non-case related stakeholders are covered in IRM 1.10.3.2.1, Secure Messaging & Encryption.

13.1.6.4.2
(08-06-2025)
Email Guidance

- (1) TAS employees are allowed to communicate with a taxpayer by using encrypted email, following the guidance regarding the use of email found in *Interim Guidance on Email Encryption and Temporary Flexibility for Encrypted Emails with Taxpayers and Representatives*.
- (2) General rules for the use of email are provided in IRM 1.10.3.3.5, Follow Guidelines of Email Common Sense and Etiquette. TAS employees should use the “out of office assistant” feature when they will be out of the office for an extended time and should ensure that the out of office message is sent to external parties, such as taxpayers, representatives, and congressional aides.
- (3) When using encrypted email to communicate with taxpayers or representatives, you must:
 - use proper grammar, punctuation, and spelling in all email communications, even when the communication is in the body of the email;
 - avoid jargon such as “TP” and “NCD”;
 - show empathy and understanding and courtesy in all email communications; and
 - save a copy of the email communication in the case pursuant to the guidance in IRM 13.1.11.2.1.4, Document Attachments.
- (4) TAS employees may use either an attachment or the body of the email when communicating via email and will encrypt any sensitive information. See *IRS Employee Resources on How to Encrypt Emails Using Encrypt-Only*.
- (5) Employees will use the table below when determining whether to attach a letter or use the body of the email to convey the message.

If	Then
The communication is brief, such as letting the taxpayer or representative know that TAS received their documents, or that TAS has not heard from the IRS about the issue	TAS can use the body of the email.
The communication is generic, such as advising the taxpayer or the representative that you (or the assigned case advocate) will contact them in thirty days	TAS can use the body of the email.

If	Then
The communication is used to provide the status of a case(s) with a congressional office and the congressional office has expressed a preference for communication via email	TAS can use the body of the email.
The communication is lengthy, such as explaining the steps that TAS will take to advocate, or explaining to the taxpayer or representative why their proposed installment agreement was not accepted	TAS should send a letter via an attachment to the email.
The communication is the initial or the closing communication for the case (for guidance on what constitutes the closing communication in the case, see IRM 13.1.21.2.1 (2), Closing Actions)	TAS should send a letter via an attachment to the email.

- (6) TAS employees should use Encrypt-Only for all external emails and should use S/MIME for internal emails.
- (7) TAS employees may **only use the body of the email** in external emails when they use the Encrypt-Only functionality in Outlook. See IRM 10.5.1.6.8 (8), Email and Other Electronic Communications, for examples of IRS IT-approved encryption technology and see *IRS Employee Resources on How to Encrypt Emails Using Encrypt-Only* for instructions on how to encrypt email messages.
- (8) When using the body of the email for communication, TAS employees must include their contact information. In addition, the body of the email must include the manager's name and contact information (or, if preferred, manager's title and last name). See the example below. TAS employees will use Outlook Signature to establish a boiler-plate signature which will include the required TAS contact information with the email sender's name. See *Create an Email Signature in Outlook* for instructions on how to use Signature.

Example:

Employee's Name, e.g., Mr. Smith
 Employee's Title
 Badge Number
 Taxpayer Advocate Service
 Office Address
 City, State, Zip Code
 Telephone Number
 Fax Number

Manager: Manager Name
 Manager Telephone Number: Manager Telephone Number

- (9) For emails received by local offices in their general mailboxes, employees will use the responses located at *TAS Letters, Communications, and Forms*.
- (10) TAS employees must never use a personal email account to conduct official business of the government; See IRM 10.5.1.6.8.4, Emails with Personal Accounts.
- (11) All taxpayer correspondence emails are to be printed in PDF format and attached to the case.

13.1.6.4.3
(08-01-2023)
Signatures

- (1) The preferred signature is one that is handwritten; however, when this is not possible, TAS employees may use digital or electronic signatures to reduce barriers to effective and timely communication.

13.1.6.4.4
(11-23-2020)
Social Security Number (SSN) Elimination and Reduction Plan

- (1) IRM 10.5.1, Privacy and Information Protection, Privacy Policy, incorporates the Social Security Number Elimination and Reduction (SSN-ER) Program, which requires the elimination of all unnecessary use of SSNs. TAS has expanded this guidance to include all unnecessary use of Taxpayer Identification Numbers (TINs), not just SSNs. However, TAS has established a necessary and legitimate business need to include SSNs, Individual Taxpayer Identification Numbers (ITINs), and Employer Identification Numbers (EINs) within TAS's case management system. Most correspondence generated by TAS was determined to not require inclusion of a TIN.
- (2) TAS employees must **not** use a TIN on taxpayer correspondence unless the employee needs to identify the account to the recipient. If the TIN must be included, TAS will use only the last two digits whenever possible. There may be times when use of the full TIN is necessary, but this should be decided on a case-by-case basis, and only after consultation with management. Be sure to document the conversation in the case history.
- (3) TAS has updated the pattern letters available through the TAS website to remove space for a TIN.
- (4) For more information, refer to the *SSN Elimination and Reduction*, Knowledge Management site.

13.1.6.4.5
(08-06-2025)
Salutations

- (1) For letters, all salutations must include the taxpayer's/representative's first and last name; the salutation "Dear Taxpayer" is not to be used. Employees will use their last name in the salutation even where there is a relationship between the TAS employee and the recipient of the letter (*i.e.*, a representative the employee has worked with previously).
- (2) For email messages, the salutation does not need to have both the first and last name; TAS employees can determine which salutation is appropriate based on the relationship between the taxpayer or representative and the TAS employee.

13.1.6.5
(11-23-2020)
Apology

- (1) TAS employees are required to offer a meaningful apology to each taxpayer. We need to acknowledge delays, miscommunications, processing errors, or anything else that may have contributed to the taxpayer's problem. Just saying TAS is sorry for any inconvenience is not a sincere apology. Listed below are a few examples of appropriate apologies:

- a. First, let me apologize for any (actions taken/delays) that may have added to your frustration. In reviewing your (file/correspondence/situation), it appears the Internal Revenue Service could, and should, have done a better job explaining your rights and the options available to you.
- b. I regret that your contact with some Internal Revenue Service representatives has left you with an unfavorable impression. I assure you the Taxpayer Advocate Service is committed to ensuring the IRS understands its responsibility to provide courteous, quality service to all taxpayers.
- c. I regret that the process of reaching a final tax determination was confusing or difficult for you. It is TAS's mission to provide top quality service while helping you understand and meet your tax obligations.

Note: Each TAS apology should reference specifics of the taxpayer's issue. Use of a generic apology is not appropriate. TAS employees should adjust the examples above to meet the needs and specifics of the taxpayer's issue.

13.1.6.6
(01-29-2025)
**Telephone Listings &
TAS Answering Devices**

- (1) To increase the public's awareness of and access to TAS, Congress requested that local directories list a telephone number for the Local Taxpayer Advocate's (LTA) office.
- (2) Each LTA is responsible for verifying the publication of their respective TAS telephone numbers in their local directories, namely the internal TAS Directory and the taxpayer-facing TAS website.
- (3) The telephone numbers for each local TAS office will be listed immediately after the National Taxpayer Advocate (NTA) toll-free number, 1-877-777-4778. This will give taxpayers the option of toll-free services through the NTA number or access to the local TAS office, where they may incur charges.
- (4) The following are established guidelines for incoming TAS telephone calls:
 - a. LTAs will designate a member or members of their staff to answer telephone calls; and
 - b. there shall be no instances when all calls to the LTA office are routed to voice mail/answering devices as normal office procedure.
- (5) LTAs will use the following standardized voice mail message:

You have reached the Taxpayer Advocate Service office located in (city/state). TAS offers free and confidential assistance to taxpayers experiencing a hardship, and taxpayers unable to resolve their tax problems through previous communications with the Internal Revenue Service.

If you are calling with a general tax question, please consider going to www.irs.gov or calling IRS Customer Service at 1-800-829-1040 for assistance.

The Taxpayer Advocate Service operates independently of other IRS offices and reports directly to Congress through the National Taxpayer Advocate.

Our business hours are from (provide office hours), Monday through Friday. Currently, we are unable to answer your call. If you would like our office to return your call within one business day, please leave your name, a phone number including area code, and your taxpayer identification number.

- (6) Voice messages for all other TAS employees with regular interaction with taxpayers will include the following key components:
- Employee title (e.g., Mr., Mrs., Ms., Miss) and last name, job title, office location, and tour of duty;
 - An apology for not being available to answer the call;
 - A request for the caller's name, phone number (with area code), and the best time to return the call (case advocacy employees only);
 - A fax number in the event the caller needs to send information (case advocacy employees only);
 - A statement indicating when the caller can expect a return call (generally within one business day); and
 - An alternate office telephone number, in the event the caller requires immediate assistance (case advocacy employees only).
- (7) Use of one of the following voice mail messages is required and should be tailored to include all requirements as listed above:
- LOCAL OFFICE GENERAL LINE:** You have reached the Local Taxpayer Advocate Office in (city and state). We assist taxpayers who have been unable to resolve tax problems through repeated discussions or correspondence with the IRS, or those with a financial hardship. We are unable to answer your call, but you are important to us. Our office is open Monday through Friday from [hours of operation]. If you are calling with a general tax question, please consider going to www.irs.gov or calling IRS Customer Service at 1-800-829-1040 for assistance. If you already have a case with the Taxpayer Advocate Service, you should contact your assigned case advocate for the most updated information. If you have not been assigned a case advocate or are calling about an issue you feel meets TAS criteria, please leave your name and Taxpayer Identification Number, a telephone number with area code, and the best time to call. We will get back to you within one business day. Thank you for your patience.
- Note:** During times of high call volume TAS may use software that places the same voice mail message on all Local Office General Lines and provides the caller with specific guidance on common issues or problems taxpayers are experiencing. TAS leadership will determine the content of this voice mail message and when situations warrant the use of this option.
- TAS EMPLOYEE DESK LINE:** You have reached [employee name], [job title], of the Taxpayer Advocate Service in [city], [state]. Thank you for calling. My office hours are [days and hours such as Monday through Friday, 7:30 a.m. to 4:00 p.m.]. I am sorry I am unable to take your call at this time. Please leave your name, your case number if available, a phone number with area code, the best time to reach you, and the reason for your call. I will return your call within one business day. If you need to send information pertaining to your case, my fax number is [fax number]. If you need immediate assistance and are calling between [your local office hours] please call [the local office general number that will be answered]. Thank you for your call. I look forward to speaking with you; or
 - TAS EMPLOYEE DESK LINE FOR OUT OF OFFICE EMPLOYEES:** You have reached [employee name], [job title], of the Taxpayer Advocate Service in [city], [state]. I am out of the office and will return on [day and date]. Please leave your name, your case number if available, a phone

number with area code, and the best time to reach you. I will return your call on [date]. If you need to send information pertaining to your case my fax number is [fax number]. If you need immediate assistance and are calling between [local office hours] please call [the local office general number that will be answered] and someone will help you. Thank you for your call. Have a great day.

- (8) Each office must review its Local Office General Line voicemail each business day and prioritize call backs to first those taxpayers with an urgent need.
- (9) The NTA or DNTA may institute temporary guidance for voice mail messages when warranted by special circumstances. The NTA or DNTA will issue a communication to employees specifying the contents of the temporary voice mail message and the period it may be used. The NTA or DNTA can end the use of this temporary voice mail message at any time when the underlying special circumstances have changed by communicating the end to employees.
- (10) Voice messages will not refer the caller to the NTA toll-free number. The only exceptions to this rule are for LTA voice messages, and in the event of an office shutdown, at which point TAS leadership will provide offices with the appropriate messaging to suit the circumstances.
- (11) TAS employees will refrain from using automated voice messages.
- (12) Under no circumstances will calls be sent to answering devices/voice mail as standard procedure. Employees are expected to answer their phones and not use voice mail as a screening device. Answering devices/voice mail are not acceptable during normal business hours, except in special circumstances when no one is available to answer the telephone, such as all-employee meetings, special events, etc. or if the employee is already engaged on a call with another taxpayer. Do not end a call with a taxpayer to take an incoming call.
- (13) If a taxpayer calls the case advocate or manager before the established NCD, a call back must be returned, generally within 24 hours or next business day.

13.1.6.7
(08-06-2025)

Leaving Messages on Answering Devices or Voice Mail

- (1) Generally, **no** tax information protected by *IRC 6103* may be left on an answering device or voice mail.
- (2) For a TAS employee to leave tax information on a taxpayer's or representative's answering device or voice mail, the taxpayer or representative must give their consent.

Note: TAS must inform the taxpayer or the representative they are under no obligation to have messages left on their answering device or voice mail.

- (3) It is acceptable to leave information specifically agreed to by the taxpayer or representative if:
 - a. The taxpayer submitted a Form 911, checked box 7b (9b if revision date is prior to 1-2022), and signed the form or the taxpayer has given oral consent allowing TAS to leave confidential information at the telephone number provided;
 - b. The TAS employee has documented the taxpayer's or representative's consent in the case history;

- c. There has been positive identification of the number reached by the TAS employee; and
- d. The taxpayer or representative has specifically requested the information be left on the answering device or voice mail.

Note: The taxpayer or representative can agree to have their tax information left even if other individuals have access to the answering device or voice mail.

- (4) If the taxpayer or representative contacted the NTA toll-free line and gives permission to leave a message on an answering device or voice mail, the Accounts Management (AM) assistor will document the consent in the case history. The assistor's script also requires them to advise the taxpayer or representative they should not agree if other individuals have access to messages and the taxpayer or representative does not want those individuals to have access to the confidential information.
- (5) When leaving messages on answering devices or voice mail, follow procedures in paragraph (7) below in situations other than conditions explained in paragraph (3) above and in the *Disclosure and Privacy Knowledge Base Site - Voice Mail*. In situations where the conditions explained in (3) above and in the *Disclosure and Privacy Knowledge Base Site - Voice Mail* are **not** met, but where the telephone number reached is verified or authenticated as that of the taxpayer, only leave the following information:
 - Your last name and ID number;
 - That you are with TAS;
 - That you are calling in response to the taxpayer's inquiry on (date);
 - Your telephone number;
 - The name of the person who should return the call; and
 - You are requesting a return call, and when calling to reference case file number XXXXXXXX.
- (6) If a taxpayer or representative has agreed to TAS leaving tax information on an answering device or voice mail, TAS employees must have a "reasonable belief" and document that they have reached the correct phone number before leaving any confidential information. In accordance with the *Disclosure and Privacy Knowledge Base Site - Voice Mail*, "reasonable belief" is met when the greeting on the answering device or voice mail refers to the taxpayer or representative being contacted, or the greeting refers to the phone number the taxpayer or representative has provided to TAS.
- (7) In cases where the number reached cannot be positively verified or authenticated as that of the taxpayer or representative, do not leave the taxpayer's name in the message. Only leave the following information:
 - Your last name and ID number;
 - That you are with TAS;
 - That you are calling in response to an inquiry made (date);
 - Your telephone number;
 - State that an inquiry was received by the TAS office from an individual at that phone number; and
 - You are requesting a return call, and when calling to reference case file number XXXXXXXX.
- (8) In general, you may not leave tax information protected by IRC 6103 on an answering machine or voicemail. However, if you "reasonably believe" you

have reached the taxpayer's or representative's correct answering machine or voicemail, you may leave your name, telephone number, any proper reference number for the inquiry, the fact that you work for the IRS (identifying your function is permissible), and the name of the person who should return the call. You may leave more information on the recording if the taxpayer or representative has given prior approval to leave such information. See IRM 10.5.1.6.7.2, Answering Machine or Voicemail, for further information and for a definition of "reasonably believe."

- (9) The case history must be documented to include a record of all messages left, the taxpayer's or the representative's oral consent as outlined in (3) above, and whether positive identification of the taxpayer or the representative could be determined.

Note: Caution should be taken in leaving answering device messages involving domestic violence situations or innocent spouse issues.

- (10) TAS employees must not make closing contacts with a voice mail.
- (11) When calling other IRS employees, and leaving information on an internal voice mail system, do not leave confidential information. However, it is acceptable to leave non-confidential information on the system, such as *"call me regarding TAS case number XXXXXX"*, or similar verbiage.

13.1.6.8
(08-01-2023)

**Disclosure Issues - Cell
Phones and Cordless
Devices**

- (1) For phone contacts initiated by TAS employees:
- Calls to taxpayers (or representatives) will be made using the employee's desk phone or Cisco Jabber software when working in the office.
 - If a TAS employee is teleworking and Cisco Jabber software is unavailable, TAS employees may use a personal cell phone, cordless device, or land line to make taxpayer calls.
 - To ensure the privacy of TAS employees all calls from a personal device will use *67 to block the number.

Step	Description
1	Enter *67
2	Enter number including area code
3	Tap the call button

- TAS employees will provide their Cisco Jabber number when providing a callback number.
- When calling from a private setting where others cannot overhear the conversation, TAS does not have to disclose that the call is originating from a personal cell or cordless device.

Note: If there is any potential that others may overhear the conversation, TAS must inform the taxpayer of the risk and offer to reschedule the conversation for a later time.

- (2) For phone contacts initiated by taxpayers:
- TAS is under no obligation to determine if the caller is using a less secure platform such as a cell phone or cordless device. Whatever

dialogue is necessary, including the disclosure of sensitive but unclassified (SBU) data, is authorized based on the fact the caller has accepted any security vulnerability by contacting TAS using a cordless device.

- b. If the TAS employee knows the incoming call is on a cell or cordless device, the employee should ask the caller if it is permissible to discuss SBU data considering the communication methodology in use.

- (3) Additional information can be found in IRM 10.5.1.6.7.1, Cell Phone or Cordless Device.
- (4) Agreements pertaining to disclosure matters should be completed during the initial contact, if possible. TAS employees will document the agreement and whether it pertains to future contacts, in the case history.

13.1.6.9
(08-01-2023)

Assisting Taxpayer with Limited English Proficiency

- (1) The Commissioner has a Multilingual Strategy to ensure taxpayers have access to multilingual resources.
- (2) TAS employees must review the Mail Filing Requirement (MFR) code and/or Limited English Proficiency (LEP) indicator on Individual Master File (IMF) before issuing correspondence.
 - If the LEP indicator is blank and the MFR code is 07, correspondence must be sent in Spanish.
 - If the LEP indicator is 001, correspondence must be sent in Spanish.

Note: Locate the MFR code in position 34 on Command Code (CC) *INOLES* and the LEP indicator in position 72 on CC *ENMOD*.

- (3) For more information about the IRS definition of LEP, see IRM 22.31, Multilingual Initiatives.

13.1.6.10
(12-12-2023)

Assisting Taxpayers Who Need Documents in an Alternative Media Format

- (1) The IRS, through the Alternative Media Center (AMC), offers content in a variety of file formats to accommodate visually impaired people who use technology such as screen reading software, Braille displays, voice recognition software and other alternative media products.
- (2) TAS employees will ensure taxpayers needing written communications in an alternative format are aware of this option and will use AMC resources when communicating in writing to taxpayers needing these services.
- (3) TAS employees will submit online requests for services using the *AMC* by following these steps:
 1. From the *AMC site*, select the center blue box titled Order Alternative Media Format and choose the bottom selection titled "Taxpayer Notices".
 2. On the Order Taxpayer Notices in Alternative Media Formats, in the IRS Point of Contact column, insert your name, contact information, and select National Taxpayer Advocate HQ as the business unit.
 3. In the Taxpayers Shipping Information column, insert the taxpayer's name and mailing address. From the Mode of Transportation drop-down list select "USPS metered".
 4. In the Notice Information column, enter the notice/letter name in the Notice Number field and a date in the Notice Date field. To name the notice/letter, use the TAS case number and then a brief description of the letter, such as 1234567_initial contact letter.

5. Select the desired media type from the drop-down list.
6. Use the Attach File feature for TAS specific letters.
7. In the “Additional Information” field, include any special instructions for the letter and identify any attachments to the letter.

Note: If the attachments are IRS publications there is no need to attach a copy.

8. In the “Specific Instructions” section add any special requests, such as a request for notification when the letter is sent, or requests for expedite processing. While AMC will try to accommodate these requests, it may not always be possible.
- (4) Save a copy of the letter uploaded to the AMC website as an attachment and update the case history to indicate the letter was provided to AMC for conversion and mailing to the taxpayer. Document any specific instructions included with the request.
 - (5) When sending TAS letters using the services of AMC, TAS employees will need to adjust the Follow-Up Date (FUD), Next Contact Date (NCD) and taxpayer response timeframes to include additional time for the taxpayer to receive the correspondence. Generally, it takes 15 days for the AMC to fulfill an order and mail the correspondence. Braille orders may take up to 30 days.
 - (6) Inform taxpayers they need to send written responses to TAS in standard print, not Braille or any other alternative media format.
 - (7) Update the case history to indicate visual impairment and the taxpayer’s need for communications to be translated to an alternative media format.
 - (8) A taxpayer may request penalty relief if a notice in standard print format was received requiring a taxpayer action, but the taxpayer did not respond because the notice was inaccessible. If the taxpayer informs TAS that they are subject to penalties due to a delay in responding to a notice, consider whether reasonable cause exception applies and advocate accordingly. Refer to IRM 20.1.1.3.2.2.8, Inaccessible Notices and IRM 13.1.24.6.1, Penalty Relief Advocacy.
 - (9) TAS employees should provide information to the taxpayer about the existence of and where to locate Form 9000, Alternative Media Preference, so that the taxpayer can elect to receive future correspondence from the IRS in an accessible format. See IRM 21.5.2.4.26, Alternative Media Preference, for further information.

13.1.6.11
(08-01-2023)

Use of Social Media by TAS Employees

- (1) TAS supports secure, mission-related use of social media tools to enhance communication, collaboration, information exchange, and to streamline processes and improve productivity. Except for approved **TAS communicators** handling official TAS social media initiatives, TAS employees are not authorized to use social media in an official capacity. See IRM 13.6.1.4, TAS Social Media.
- (2) Personal, non-work usage of social media tools must not compromise the confidentiality of sensitive but unclassified data or the integrity of the Taxpayer Advocate Service.
- (3) Adhere to the following rules and standards when using social media;

- Follow the *Office of Government Ethics - Standards of Ethical Conduct* and uphold TAS's reputation for integrity. Ensure all comments and postings are truthful, accurate, fair, and can be substantiated. Do not post disparaging comments about individuals or groups.
 - Do not create new communication channels on behalf of the IRS or TAS.
 - If not an official TAS spokesperson, do not attempt to serve as a spokesperson speaking on behalf of the IRS or TAS through social media tools - whether at work or in personal use.
 - When using social media tools, applications, or platforms for personal reasons, practice safe surfing and consider setting your privacy settings to keep your page only viewable by persons you know.
 - Understand that using an official job title, email address or the name of an IRS or TAS office in online interactions may give the false impression you are speaking on behalf of the IRS or TAS. If your profile indicates you work at the IRS or TAS, think about the potential consequences, including the possibility of being harassed or even threatened.
 - If you feel the slightest bit uncomfortable about what you are about to post, **don't post it!**
 - Think twice before using geotagging or global positioning system features on a smartphone or any social media accounts, especially at work.
 - Do not use audio or video recording, streaming or cameras on your smartphone and other devices while at work. Be sure to turn off all voice-activated applications and digital assistants while at work and any telework locations.
 - It is fine to retweet or share a post from an official IRS or TAS platform, but do not add personal comments that could be mistaken as professional commentary.
 - The Hatch Act also applies to personal social media activity. Be familiar with the rules.
- (4) If contacted by someone via social media, it is okay to delete the post and ignore the communication. If the conduct persists, report the bad behavior according to the rules of the social media site.

13.1.6.12
(10-21-2024)
Third Party Contacts

- (1) IRC 7602(c) provides the requirements for third party contacts (TPCs). IRS employees must notify taxpayers before they make contact with third parties with respect to the determination or collection of the tax liability. These contacts include the issuance of a levy or a summons to someone other than the taxpayer. The IRS must provide the TPC notice only when it intends to make a TPC during the period specified in the notice, which may not exceed one year, and the IRS must provide the notice at least 45 days in advance of making the TPC. The TPC notice cannot be provided as part of an existing IRS notice.

Note: IRC 7602(c)(3)(A) does not require an IRS employee to obtain authorization from the taxpayer in order to contact a third party. IRS employees are not prohibited from making a TPC if the taxpayer has not authorized it. The taxpayer may not prevent an IRS employee from contacting a third party by refusing to provide authorization.

- (2) IRC 7602(c)(3)(C) specifically exempts Criminal Investigation from the requirements when such TPCs are made during an investigative contact. For more information on TPCs when a case is in Criminal Investigation, see IRM 9.3.1, Disclosure.
- (3) An example of a TPC is: An employee or an agent of the IRS contacts a person other than the taxpayer and asks a question about a specific taxpayer with respect to the determination or collection of that taxpayer's federal tax liability. Example: A summons is issued to anyone other than the taxpayer under examination such as a bank, credit card processor, or an employer.
- (4) The following types of contacts are not considered TPCs:
 - a. Searches made on computer databases that do not require any kind of personal involvement at the other end (*e.g.*, Lexis-Nexis, Information America);
 - b. Contacts made with government officials to obtain information that is available to the public (*e.g.*, contacting the Postal Service to obtain a taxpayer's current address);
 - c. Information received from a third party where the third party initiated the contact (information may be received from a third party but not provided to a third party unless disclosure requirements are met, and then it becomes a TPC unless another exception applies);
 - d. Formal exchange agreements between the United States and foreign countries or possessions to share tax information;
 - e. Exchanges of information via programs such as the State Income Tax Levy Program and the Federal Payment Levy Program;
 - f. Contacts with individuals who have a valid Power of Attorney for the taxpayer. See IRM 13.1.23.3.1.1, Authority Granted by a Power of Attorney (Form 2848 and other Comparable Documents);
 - g. Contacts made for the purpose of obtaining information regarding an industry or market system where specific taxpayers have not yet been identified;
 - h. Contacts made by IRS employees during litigation if the contact relates to a matter being litigated;
 - i. Contacts made with other IRS employees, including employees of the Office of Chief Counsel or the Department of Justice, acting within the scope of an employee's official duties; or
 - j. Contacts made as the result of unsolicited requests for payoff of a Notice of Federal Tax Lien or to respond to requests for information regarding the priority of a lien.
- (5) Questions regarding whether or not a contact meets the third party notification requirements should be discussed with your manager, Lead Case Advocate, or Technical Advisor.
- (6) IRS employees must comply with all disclosure laws. Even though a contact may be excepted from IRC 7602(c), which prescribes TPC requirements, disclosure laws do apply in all situations.
- (7) Contacts made via three-way calling after the taxpayer is on the line are excepted from the requirements of IRC 7602(c) because taxpayer authorization is implicit in this situation.

- (8) Under IRC 7602(c)(3)(A), contacts that the taxpayer has authorized are excepted from the notice and record keeping requirements of IRC 7602(c). Taxpayer authorization should be documented in the case history.
- (9) Refer to IRM 13.1.23.3, General Disclosure Rules, for specific disclosure and taxpayer authentication procedures while working a TAS case.

13.1.6.12.1
(10-21-2024)
**Identifying a Previous
Third Party Notification**

- (1) Before making a TPC (**e.g.**, employer or property owner), the TAS employee should review the case file to determine if the taxpayer has received the required notification.
- (2) The taxpayer has received the required notification if any of the following are present:
 - a. The taxpayer or representative has received a Letter 3164-J or Letter 3164-J (SP), Third Party Contact;
 - b. IDRS reflects a TC 971 Action Code (AC) 610-617;
 - c. The taxpayer or representative signed Form 911, Request for Taxpayer Advocate Service Assistance (and Application for Taxpayer Assistance Order); or
 - d. The Case History shows that the taxpayer or representative provided oral authority.

13.1.6.12.2
(10-21-2024)
**TAS Third Party
Notification**

- (1) Form 911 has a paragraph above the taxpayer signature which provides that by signing the form, the taxpayer authorizes TAS to make TPCs and the taxpayer waives the notice requirements of IRC 7602(c).

Note: When a TAS employee must contact a bank or landlord to verify the facts of the taxpayer's circumstances to expedite a release of levy or to expedite a refund, prior notice of TPC must be provided unless a signed authorization for TPC is received, *e.g.*, a signed Form 911, Request for Taxpayer Advocate Service Assistance (and Application for Taxpayer Assistance Order).
- (2) IRC 7602(c)(1) requires that IRS:
 - Issue advance notice of TPCs;
 - Intend, at the time such notice is issued, to contact third parties (the notice must state this intent);
 - Specify in the notice the time period, not to exceed one year, within which the IRS intends to make the TPCs; and
 - Send the notice at least 45 days before contact with the third party.

Upon request, the IRS will provide the taxpayer with a list of third parties that have been contacted.

Note: A TAS employee will rarely be required to provide taxpayers with prior notification that third parties have been contacted. First, when the taxpayer signs Form 911, Request for Taxpayer Advocate Service Assistance (and Application for Taxpayer Assistance Order), this requirement is waived. Second, the purpose of the contact by TAS must be to determine or collect the taxpayer's federal tax liability.

Example: A taxpayer calls TAS to assist with an underreported income issue, stemming from gambling winnings and withholding being correctly reported. The taxpayer did not provide Form 911, Request for Taxpayer

Advocate Service Assistance (and Application for Taxpayer Assistance Order). TAS contacts a casino to obtain verification of the gambling winnings and withholding. Since verification of income and withholding is needed to determine the taxpayer's tax liability and the taxpayer did not provide TAS with a signed Form 911, TAS is required to notify the taxpayer of the TPC.

Example: A taxpayer signs and sends a Form 911, Request for Taxpayer Advocate Service Assistance (and Application for Taxpayer Assistance Order) requesting TAS assistance with an examination issue. The TAS employee must secure additional documentation from a third party to help the taxpayer substantiate deductions claimed on their tax return. Since the taxpayer provided TAS with a signed Form 911, the requirement to notify the taxpayer of the TPC is waived.

- (3) If the taxpayer has not received a previous TPC notification, taxpayers can be notified of a TPC various ways, including oral authority, mail, fax, and hand delivery.
- (4) If via oral authority:
 - Each spouse/representative must be notified;
 - Input TC 971 AC 616 on each spouse to record notification of a TPC; and
 - Document taxpayer notification in the case history.
- (5) If via mail:
 - The case advocate should prepare Letter 3164-J, (Taxpayer Advocate) Third Party Contact Letter, or Letter 3164-J (SP), Third Party Contact Letter, Spanish version; a separate letter must be sent to each spouse/representative on jointly filed returns;
 - Input TC 971 AC 616 on each spouse to record notification of a TPC;
 - Wait 45 calendar days from the issue date of the letter prior to making any TPCs; and
 - Document taxpayer notification in the case history.
- (6) If via fax:
 - See IRM 10.5.1.9.6.4, Faxing, for guidelines on faxing;
 - Input TC 971 AC 616 on each spouse to record notification of a TPC;
 - Wait 45 calendar days from the issue date of the letter prior to making any TPCs; and
 - Document taxpayer notification in the case history.
- (7) If via hand delivery:
 - TPCs can begin immediately upon hand delivery of Letter 3164-J, if each spouse/representative agrees, but allow the taxpayer/representative an opportunity to provide the needed information before contacting third parties;
 - Input TC 971 AC 616 on each spouse to record notification of a TPC; and
 - Document taxpayer notification in the case history.

- (8) Per Treas. Reg. section 301.7602(e)(1), taxpayers have the right to request a list of the third parties the IRS contacted. The TAS Third Party Contact Coordinator fulfills these requests per IRM 25.27.1.5, Providing Taxpayers with TPC List. See *TAS Third Party Contact Coordinator*, TAS Third Party Contact Coordinator for TAS Third Party Contact Coordinator contact information.

13.1.6.12.3
(10-21-2024)

**Recording a Third Party
Contact**

- (1) Complete Form 12175, Third Party Contact Report Form, to record the TPC and send it to the TAS Third Party Contact Coordinator as soon as possible after the contact is made. The TAS Coordinator's contact information can be found at *TAS Third Party Contact Coordinator*, TAS Third Party Contact Coordinator.
- (2) Document the case history.

This Page Intentionally Left Blank

Exhibit 13.1.6-1 (03-15-2024)**Terms**

Designee	An individual delegated authority to perform duties assigned to someone else.
Cisco Jabber	Computer-based communication system used for instant messaging, voice and video calls, voice messaging, desktop sharing and conference calls.
Estimated Completion Date	Projected date for case resolution communicated to the taxpayer/representative.
Extended time	More than one (1) business day
Form	An IRS document identified by a number (<i>e.g.</i> , Form 1040).
Form 911	Request for Taxpayer Advocate Service Assistance (And Application for Taxpayer Assistance Order).
Geotagging	The process of appending geographic coordinates to media (<i>i.e.</i> , photos, videos, websites, messages) based on the location of the device transmitting the content.
Global Positioning System	An accurate worldwide navigational and surveying facility based on the reception of signals from an array of orbiting satellites.
Hardship	An indication of severe consequences for a taxpayer caused by the normal application of IRS regulations and procedures.
HSPD-12 (Smart ID) 10-digit PID	The ten-digit number on the front of all SmartID/PAC Cards (formerly Legacy ID).
Math Error	An error made on an amended or original return, adjusted or otherwise addressed during processing.
Master File	A magnetic tape record which contains taxpayer accounts.
Next Contact Date	A promised date given to the taxpayer or representative as to when next contact will be made by the TAS employee.
Over-the-Phone Interpreter (OPI) Services	A secure telephone interpreter service, which allows employees to communicate with taxpayers who have limited English proficiency.
Power of Attorney	A form authorizing a representative to perform certain acts on the taxpayer's behalf.
Quick Notes	Correspondence or emails that do not contain official letterhead or required content and/or format.
Sensitive But Unclassified Information	Any information which if lost, stolen, misused, or accessed or altered without proper authorization, may adversely affect the national interest or the conduct of federal programs (including IRS operations), or the privacy to which individuals are entitled under the Freedom of Information Act (FOIA) 5 U.S.C. 552.
Social Media	Websites and applications that enable users to create and share content or to participate in social networking.

Exhibit 13.1.6-1 (Cont. 1) (03-15-2024)**Terms**

Social Security Number	A nine-digit number identifying the account of an individual on the Individual Master File.
Taxpayer Advocate Service	An independent organization within the IRS whose employees assist taxpayers who are experiencing economic harm, who are seeking help in resolving tax problems that have not been resolved through normal channels, or who believe the IRS system or procedure is not working as intended.
Taxpayer Identification Number	A nine-digit number which identifies the account of an individual or business taxpayer. The TIN may be a Social Security Number, an Individual Taxpayer Identification Number (ITIN), an Adoption Taxpayer Identification Number (ATIN), or an Employer Identification Number (EIN).
Third Party Designee	Person given permission by the taxpayer to discuss their current year return processing issues with the IRS.
Tour of Duty	The hours an employee is scheduled to work.

Exhibit 13.1.6-2 (08-01-2023)**Acronyms**

AM	Accounts Management
AMC	Alternative Media Center
AMS	Account Management Services
ATIN	Adoption Taxpayer Identification Number
CC	Command Code
CFINK	Centralized Authorization File Inquiry
CQRS	Case Quality Review System
DNTA	Deputy National Taxpayer Advocate
ECD	Estimated Completion Date
EDCA	Executive Director Case Advocacy
EIN	Employer Identification Number
EO	Executive Order
FUD	Follow-Up Date
IAT	Integrated Automation Technologies
IDRS	Integrated Data Retrieval System
IMF	Individual Master File
ITS	Intake and Technical Support
LEP	Limited English Proficiency
LTA	Local Taxpayer Advocate
MFR	Mail Filing Requirement
NCD	Next Contact Date
NTA	National Taxpayer Advocate
POA	Power of Attorney
SBU	Sensitive But Unclassified Information
SSN	Social Security Number
SERP	Servicewide Electronic Research Program
SSN ER	Social Security Number Elimination and Reduction
TAS	Taxpayer Advocate Service
TBOR	Taxpayer Bill of Rights
TIA	Taxpayer Information Authorization
TIN	Taxpayer Identification Number

Exhibit 13.1.6-2 (Cont. 1) (08-01-2023)

Acronyms

VMS

Voice Messaging System