



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

13.1.8

AUGUST 26, 2025

## EFFECTIVE DATE

(08-26-2025)

## PURPOSE

- (1) This transmits revised IRM 13.1.8, Taxpayer Advocate Case Procedures, Congressional Affairs Program.

## MATERIAL CHANGES

- (1) IRM 13.1.8.4.2 (4) was added to provide guidance that the use of email is allowed for initial contacts when there is an established relationship and a preexisting consent to use email. This guidance incorporated a portion of IGM TAS - 13-0323-0003, Extension of Existing Interim Guidance on TAS Case Procedures and Eliminating Centralized Manual Refund Monitoring. IPU 23U0857 issued 07-28-2023.
- (2) IRM 13.1.8.4.2 (5) was modified to provide guidance that case advocates can use the body of the email to provide status updates on cases to Congressional offices if the office has expressed a preference for communication via email. IPU 24U0559 issued 04-24-2024.
- (3) IRM 13.1.8.4.2 (5) was added to provide a reference on the use of email communication. IPU 23U1168 issued 12-12-2023.
- (4) IRM 13.1.8.4.2.1 (5) was modified to provide guidance on the information that may be disclosed to the congressional office. IPU 24U0559 issued 04-24-2024.
- (5) IRM 13.1.8.4.2.2 was modified to allow TAS employees to provide hours of availability and to use pattern letters. IPU 24U0559 issued 04-24-2024.
- (6) IRM 13.1.8.4.2.2 (2) was modified to provide guidance that the case advocates are responsible for drafting and signing congressional correspondence but that all correspondence must be reviewed by the LTA or designee and the review must be recorded in the case history. For economic hardship cases, where relief is not warranted under the law or otherwise clearly not warranted, the letter must be signed by the LTA. In other situations, case advocates can sign the letter. This guidance incorporated a portion of IGM TAS - 13-0323-0003, Extension of Existing Interim Guidance on TAS Case Procedures and Eliminating Centralized Manual Refund Monitoring. IPU 23U0857 issued 07-28-2023.
- (7) IRM 13.1.8.4.2.2 (2) was modified to provide guidance that the LTA's name and contact information must be included in all correspondence to congressional offices and will be included in the footer of the letter. IPU 24U0559 issued 04-24-2024.
- (8) IRM 13.1.8.4.2.2 (6) was added to refer TAS employees to the email guidelines in IRM 13.1.6.
- (9) IRM Exhibit 13.1.8-1 "Sample Congressional Letter" was removed as case advocate are now directed to TAS Letters, Communications, and Forms site in IRM 13.1.8.4.2.2 (2).
- (10) IRM Exhibits 13.1.8-2 and 13.1.8-3 renumbered.
- (11) Various editorial and grammatical changes throughout the IRM.
- (12) All references to the TAMIS have been removed from the IRM.

## **EFFECT ON OTHER DOCUMENTS**

This IRM supersedes IRM 13.1.8 dated 07-14-2023 and incorporates a portion of IGM TAS-13- 0323-0003, Extension of Existing Interim Guidance on TAS Case Procedures and Eliminating Centralized Manual Refund Monitoring. IPU 23U0857, IPU 23U1168, and IPU 24U0559 issued 7-28-2023 through 4-24-2024 have been incorporated into this IRM.

## **AUDIENCE**

Taxpayer Advocate Service employees

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13.1.8

Congressional Affairs Program

## Table of Contents

13.1.8.1 Program Scope and Objectives

13.1.8.1.1 Background

13.1.8.1.2 Authority

13.1.8.1.3 Responsibilities

13.1.8.1.4 Programs Objectives and Review

13.1.8.1.5 Terms

13.1.8.1.5.1 Acronyms

13.1.8.1.6 Related Resources

13.1.8.2 Introduction to Congressional Affairs Program

13.1.8.3 Coordinating Work with Legislative Affairs

13.1.8.4 Working Congressional Cases: General Principles

13.1.8.4.1 Handling Congressional Referrals

13.1.8.4.2 Communicating with the Congressional Office

13.1.8.4.2.1 Disclosure Issues

13.1.8.4.2.2 Congressional Letter Writing

13.1.8.4.2.3 Closing Congressional Cases

13.1.8.4.3 Miscellaneous

Exhibits

13.1.8-1 Terms

13.1.8-2 Acronyms



13.1.8.1  
(07-14-2023)  
**Program Scope and Objectives**

- (1) **Purpose:** This section provides instructions and procedural guidance to Taxpayer Advocate Service (TAS) employees who are working congressional cases. It is also designed to encourage TAS employees to consider the issues from the taxpayer's perspective and act with empathy as they work to resolve the taxpayer's case.
- (2) **Audience:** These procedures apply to TAS employees working with congressional offices.
- (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 (TAG), who reports to the EDCA-ITS.

13.1.8.1.1  
(08-26-2025)  
**Background**

- (1) The Taxpayer Bill of Rights (TBOR) lists rights that already existed in the tax code, putting them in simple language and grouping them into ten 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 about the TBOR, see *Taxpayer Bill of Rights*. Under these rights is the taxpayer's right to retain representation, including representation from a congressional office.
- (2) Taxpayers turn to congressional offices for assistance in resolving their tax issues with the IRS; in turn, congressional offices turn to TAS to help constituents with tax issues.
- (3) TAS plays a key role in the Congressional Affairs Program (CAP). TAS employees work closely with congressional offices to resolve tax issues and advocate for their constituents.
- (4) The assistance TAS provides in helping congressional offices with their constituents' tax issues is a vital component of the advocacy work TAS performs. At times, the volume of congressional cases has surged to comprise approximately 25 percent of TAS cases.
- (5) In general, TAS works congressional cases similar to the way it works non-congressional cases. However, to advocate effectively for the taxpayers and to assist the congressional offices in meeting the needs of their constituents, TAS employees must be aware of the guidance provided within this IRM and how certain aspects of congressional case work differ from non-congressional case work. Those aspects will be provided in this IRM. While working all cases, TAS employees, must convey professionalism and compassion.

13.1.8.1.2  
(07-14-2023)  
**Authority**

- (1) Pursuant to IRC 7803(c)(2)(A)(i), the Office of the Taxpayer Advocate (known as TAS) is directed to assist taxpayers in resolving problems with the Internal Revenue Service (IRS).
- (2) IRC 7803(a)(3) directs the Commissioner of the Internal Revenue to ensure that employees of the IRS are familiar with and act in accord with taxpayer rights. The ten enumerated rights of the TBOR include the *Right to Retain Representation*.

- (3) IRC 6103 permits the disclosure of return and return information to third parties in the listed circumstances, including if proper authorization is obtained from the taxpayer.
- (4) The Treasury Regulations found in 26 CFR 301.6103(c)-1 allow the use of non-written consents for disclosure of taxpayer information to third parties if the circumstances described in the regulations are met.
- (5) IRM 11.3.4.2, Disclosure to Members of Congress, provides the guidance on disclosure of taxpayer information to members of Congress.

13.1.8.1.3  
(08-26-2025)  
**Responsibilities**

- (1) TAS employees must respect, support, and vigorously protect taxpayers' fundamental right to retain representation.
- (2) TAS employees are responsible for communicating with congressional offices in a prompt, courteous, understandable, timely, and professional manner.
- (3) Written correspondence to congressional offices should be professional and adhere to the rules of grammar, spelling, and punctuation that are found in the *TAS Writing and Style Guide*.
- (4) TAS managers are responsible for ensuring TAS employees within their purview are following the procedures contained in this IRM.

13.1.8.1.4  
(08-26-2025)  
**Programs Objectives and Review**

- (1) Reports to monitor the quality of TAS cases including the proper handling of congressional inquiries are derived from TAS case data and the TAS Quality Review Program (QRP).
  - The QRP generates monthly, quarterly, and fiscal year cumulative reports as well as specific queries for data analysis.

13.1.8.1.5  
(07-14-2023)  
**Terms**

- (1) Exhibit 13.1.8-1 contains a list of terms used throughout this IRM.

13.1.8.1.5.1  
(07-14-2023)  
**Acronyms**

- (1) Exhibit 13.1.8-2 contains a list of acronyms and their definitions used throughout this IRM.

13.1.8.1.6  
(07-14-2023)  
**Related Resources**

- (1) This is a list of relevant IRMs and other resources TAS employees will use in conjunction with this IRM:
  - IRM 1.4.13.8.3, Outreach
  - IRM 1.10.1.13, Disclosure Information
  - IRM 1.10.1.14, Format for Responses to ESCO Controlled Correspondence
  - IRM 1.10.1.15, Variable Elements for ESCO Controlled Correspondence
  - IRM 11.3.4.2, Disclosure to Members of Congress
  - IRM 13.1.5.6, Communicating Confidentiality Rules to Taxpayers and Taxpayers' Representatives
  - IRM 13.1.6, Casework Communications
  - IRM 13.1.10, Special Processes
  - IRM 13.1.16.8, Congressional Office Contacts
  - IRM 13.1.17.4, Exceptions to TAS Case Transfers

- IRM 13.1.18, Resolving TAS Cases
- IRM 13.1.21, Closing TAS Cases
- IRM 13.1.23.2, Taxpayer's Right to Retain Representation
- IRM 13.6.1.11.2.3.1, Local Congressional Office Visit Requirements
- IRM 13.6.1.11.2.3, Congressional Outreach
- *TAS Focus Guide - Program Letters*
- *TAS Outreach Hub*
- *Advocate Toolkit Congressional Outreach*

13.1.8.2  
(07-14-2023)  
**Introduction to  
Congressional Affairs  
Program**

- (1) TAS plays a key role in the CAP. The Local Taxpayer Advocate (LTA) coordinates the CAP along with the IRS Congressional District Liaison (DL) in each geographic area.
- (2) LTAs are responsible for building and maintaining professional relationships with local congressional offices through effective outreach. Congressional outreach requirements are covered in IRM 13.6.1.11.2.3, Congressional Outreach. Yearly expectations for congressional outreach are contained in IRM 13.6.11.2.3.1, Local Congressional Office Visit Requirements. For further information, see *Congressional Affairs Program Overview* and IRM 1.4.13.8.3, Outreach.
- (3) LTAs, case advocates, and managers are responsible for building and maintaining professional and amicable relationships with local congressional offices through diligently advocating for the constituent cases in their inventory. This means adhering to the time frames in the IRM for contacts and follow ups as well as the guidelines set forth in IRM 13.1.24, Advocating for Case Resolution.

13.1.8.3  
(08-26-2025)  
**Coordinating Work with  
Legislative Affairs**

- (1) LTAs have responsibility for all tax-account related issues, primarily constituent casework, and advocacy.
- (2) DLs have responsibility for tax inquiries that are not account-related and for communicating IRS policy and procedures. The DL delivers IRS messages through outreach or liaison efforts.
- (3) LTAs are encouraged to develop relationships with their legislative affairs (LA) counterparts, so that both the LTA and DL can work together to appropriately handle the inquiries that arise.
- (4) LTAs and DLs coordinate congressional visits, outreach activities, and hosting congressional staff liaison meetings. Congressional visits may be separate, depending on the nature of the visit, but must be coordinated.
- (5) All congressional inquiries received by Business Units (BUs) in the National Office are forwarded to LA for review and controlled on e-Trak. The National Taxpayer Advocate (NTA) will control and assign inquiries addressed to that office.
- (6) Establish only one case if a congressional inquiry addresses a tax account issue as well as a non-account issue. TAS will attempt to resolve the taxpayer account and coordinate resolution on the non-account issue.

13.1.8.4  
(07-14-2023)

**Working Congressional Cases: General Principles**

- (1) In general, congressional cases are worked like other cases, including the general guidelines in IRM 13.1.18, Resolving TAS Cases. However, see IRM 13.1.17.4, Exceptions to TAS Case Transfers, for information about transferring congressional cases. Further, the material in this IRM concentrates on those aspects of working congressional cases that are different than working non-congressional cases.
- (2) Congressional cases are subject to the TAS quality review guidelines (**e.g.**, timeliness of contacts and actions, accuracy of actions, authorized disclosures, and correct communication, etc.).
- (3) Timely resolution and the best interest of the taxpayer should always be the deciding factors when advocating for the taxpayer, including when determining the office responsible for working the congressional case.

13.1.8.4.1  
(08-26-2025)

**Handling Congressional Referrals**

- (1) The majority of congressional cases received by TAS offices will be sent directly by the congressional office to the TAS office aligned with their district office. Following is the procedure that should be used upon receipt of an inquiry from a congressional office:
  - a. Date stamp the request if written or faxed. If the request is received via fax and the received date is shown, there is no need to separately date stamp the request. If the request is received via the Document Upload Tool, TAS must save attachment/document with the date in the filename.
  - b. If the tax account related congressional inquiry received by TAS meets TAS criteria, the case will be added as a case within one workday of receipt, if possible, or as soon thereafter as possible. If an inquiry does not qualify under acceptance criteria 1 through 8, follow current interim guidance on accepting cases under TAS case criteria 9, Public Policy, which specifically includes congressional account inquiries. Interim guidance is published and can be found on the TAS Intranet. See *Interim Guidance on Accepting Cases Under Criteria 9, Public Policy* and IRM 13.1.7.3, TAS Case Criteria.
 

**Exception:** General telephone inquiries from a congressional office that can be answered while on the phone do not require that a case be created but do require the creation of a Contact Record.
  - c. Each congressional inquiry and subsequent inquiries will be controlled on the TAS case management system. If more than one congressional office contacts TAS to assist **the same taxpayer with the same issue**, do not create another case. Instead, add a new Congressional Record screen to the existing case and include the additional congressional office's information; thus, when TAS is contacted by multiple congressional offices for the same taxpayer account and issue, there will be only one case.
- (2) If a referral is received elsewhere in TAS (for example, in an office not associated with the congressional office), the office that received the referral should research e-Trak, TAS case management system, and IDRS to identify the issues involved and the appropriate office to assign the inquiry. New congressional inquiries that are not associated with an existing case and that raise a new tax account issue, should be assigned to the LTA office aligned with the congressional district that initiated the inquiry. See the LTA office/congressional district alignment list on the Congressional page, *Congressional District Alignment and District Liaison Information*. If, under unusual circumstances, a trans-



fer is necessary, fax the documents to the assigned office or express mail them if they require the taxpayer's original signature(s).

- (3) Forward non-account related inquiries to the DL, who will decide whether to work the case or forward it to LA for assignment. LA assigns these inquiries in e-Trak to the appropriate Business Unit (BU) to prepare a response. The BU works all cases assigned by LA.
- (4) For congressional inquiries received by Legislative Affairs and then referred to the local TAS office:
  - a. Input the case in the TAS case management system along with the e-Trak number.
  - b. Annotate the case file number in the appropriate field on the e-Trak case screen. If a prior case exists, annotate this information in the HISTORY/COMMENTS section of the e-Trak case. Include the case file number, name and telephone number of the case advocate assigned to the case.
  - c. The receiving office should contact the congressional office and advise the staff of the assignment of the inquiry to the TAS office. The requirement to notify the congressional office of assignment cannot be neglected. Follow time frames established in IRM 13.1.18.6, Initial Contact Completed by case advocates.
  - d. If an e-Trak congressional assignment is sent to an office in error, the office should immediately (within one workday) transfer the case to the correct office with a detailed explanation of why the case was transferred. Before transferring, be sure the time frame for congressional acknowledgment has not passed. If the case is not transferred within one workday, then the office is responsible for making the congressional acknowledgment before transferring the case.
  - e. Take appropriate actions to resolve the case and timely document e-Trak and the case history. Extension requests must be input to e-Trak and the case history with a detailed explanation of the reasons for an extension. These requests should be input prior to the actual due date of the action. *National Office approval is not required unless specifically requested.*
  - f. The Executive Secretariat Correspondence Office (ESCO) must review all written responses to an e-Trak controlled congressional case before they are issued. Email the incoming letter and the draft response letter to ESCO at *\*Executive Secretariat E-Review* for review. Include the e-Trak control number in the email. Once you receive the reviewed letter back from ESCO, make the appropriate corrections to the letter, secure the proper signature, and send the letter to the congressional office.
  - g. These cases can be closed via telephone contact or by a closing letter. If the case is closed via a telephone contact, document the conversation in the case history and e-Trak. Include the date of the call and the person with whom you spoke in the congressional office. If the case is closed via letter (which has gone through the e-Trak review and approval process), scan the final closing letter signed by the LTA into e-Trak. Close the e-Trak control and close the case and update the case histories and e-Trak.
- (5) For inquiries received from congressional offices that involve issues under litigation, follow the guidance found in IRM 13.1.10, Special Processes. If guidance is needed, the LTA should contact the Division Counsel/Associate Chief Counsel National Taxpayer Advocate Program. IRM 13.1.10.2, Obtaining Legal Advice from Chief Counsel.

- (6) For inquiries involving frivolous filing positions that have no tax account related issue, send the inquiry to the DL. For more information on frivolous filers, see IRM 13.1.16.13, Contacts Not Meeting TAS Criteria (Frivolous Arguments).

13.1.8.4.2  
(12-12-2023)

**Communicating with the  
Congressional Office**

- (1) Substantive information about the case must be provided to the congressional office at the established contact dates. For example, a case advocate should not simply provide a statement, either orally or in writing, that “the case is being worked on” but should instead explain the status of the case and include requests for any necessary supporting documents or other pertinent information.
- (2) In general, TAS should communicate with the congressional office on these cases, because the taxpayer has sought the assistance of the congressional office. However, some congressional offices may have specifically informed the LTA that they have no objections to TAS directly communicating with the taxpayer, while other offices may want to be informed each time a taxpayer is seeking information directly from TAS. TAS should work with the congressional office and tailor their approach to the needs of the congressional office. Even when the congressional office gives the case advocate permission to respond directly to the taxpayer, the case actions should begin and end with contact to the congressional office; blanket statements/agreements received from a congressional office to contact and respond to taxpayers directly are not an alternative to contacting the congressional office.
- (3) Use of alternative methods of communication with congressional offices is encouraged. These tools, including Document Upload Tool and email communications, are intended to facilitate the resolution of the case and make communication between congressional offices and TAS offices easier. Case advocates should respect the method of communication desired by the congressional office, including the use of these new tools, when communicating with the congressional office. See Interim Guidance on Digital Signatures and External Email found in *Digital Signatures and External Email* and *Document Upload Tool for Submissions from External Sources*.
- (4) If the congressional office has authorized disclosure as described in IRM 13.1.8.4.2.1, Disclosure Issues, case advocates may use encrypted email to transmit an initial contact letter to a congressional office where there is an established relationship and a preexisting consent to use email. The preexisting consent is based on prior communication with the congressional office wherein TAS has properly authenticated the contact from the congressional office and the office has indicated its preference or willingness to use email as a communication option for cases with TAS by providing TAS with a statement of intent: I, [name of the Senator or Representative], consent to receive encrypted documents by email from the Taxpayer Advocate Service and associated TAS personnel for constituents’ TAS cases.” The LTA will retain the letter of consent and make it available upon request. Such consent must also be documented in the case history for each constituent’s case.
- (5) Case advocates should refer to the guidance in IRM 13.1.6.4, Written Communication, for guidance on the writing and the use of email, including when they can use the body of the email. Case advocates can use the body of the email to provide status updates on cases to Congressional offices if the office has expressed a preference for communication via email.

13.1.8.4.2.1  
(08-26-2025)  
**Disclosure Issues**

- (1) IRC 6103(c) permits disclosure of a taxpayer's return or return information to a third party designee. See IRM 13.1.23.2, Taxpayer's Right to Retain Representation. A taxpayer's letter to a member of Congress will authorize disclosure to the extent it is signed, dated, and indicates the following:
  - a. Taxpayer's identity: name, address, and identifying number (*e.g.*, Social Security number/ individual taxpayer identification number/ employer identification number), or any combination thereof, which enables the IRS to clearly identify the taxpayer.
  - b. The identity of the person to whom disclosure is to be made. A letter addressed to "Dear Sir" that does not specifically refer to the member of Congress is **not** sufficient. However, the taxpayer's letter, forwarded with the envelope showing it was addressed to the member of Congress, is sufficient. Taxpayer correspondence noted as having a carbon copy (cc) sent to a congressional office will **not** be treated as a congressional inquiry and does not authorize TAS to disclose returns or return information to a member of Congress or staff. An exception to this rule will be made when the taxpayer includes a signed addendum requesting the assistance of the member who forwarded the correspondence to the IRS. and the letter otherwise meets the above requirements for valid disclosure authorization.
  - c. The letter must contain sufficient facts to enable the IRS to determine the nature and extent of the assistance requested and the returns or return information to be disclosed. See IRM 1.10.1.13, Disclosure Information and IRM 11.3.4.2.1, Inquiry Accompanied by Taxpayer's Correspondence.
  - d. The congressional office may substantiate valid authorization by submitting Form 8821 (or a satisfactory facsimile) with all required information included and the taxpayer's signature and date.
- (2) An authorization to a member of Congress will be construed to include:
  - a. a member of the Congressperson's staff designated in the Congressperson's inquiry;
  - b. a person identified in a general designation from the Congressperson;
  - c. a person known to be the Congressperson's staff person for dealing with constituents' tax inquiries; and
  - d. the Congressperson.
- (3) An authorization to a Congressperson's staff will be construed to include the Congressperson.
- (4) Various situations regarding disclosure may arise during the course of working the case, including the death or resignation of a Congressperson, the closure of a congressional office due to a loss of an election or the redistricting of an office due to the results of the latest census. The LTA is responsible for updating information concerning the congressional offices in their area. The LTA will update information in the case file and on the Congressional District Alignment and District Liaison Information page. If, under unusual circumstances, a transfer is necessary, fax the documents to the assigned office when a representative or senator is no longer in office (due to death, retirement, removal from office due to election defeat or other reasons) and provide the name and contact number of the new Congressperson. The following provides examples of what TAS should do in situations where a Congressperson has left office:

- a. A Congressperson becomes incapacitated or dies in office, requiring a long-term actor or designee to be appointed to fill the term. Authorizations can be construed to remain in effect for that Congressional office but if there is any doubt that the taxpayer would want continuing disclosures in these situations, contact the taxpayer to determine their wishes. TAS should document the case history about the situation.
- b. A Congressperson left office and thus their office is closed. TAS does not receive a new Privacy Release Form (PRF) from the new congressional office. TAS should document the case history about the Congressperson leaving office and make direct contact with the taxpayer. A new case should not be opened. The congressional screen should be removed from the case, but the How Received Code should not be changed.
- c. A Congressperson left office and thus their office is closed but while the case is open, TAS receives a new PRF from a new congressperson/office and it is for the same issue(s). TAS should add the new Congressperson's information onto the case congressional screen, delete the old Congressperson's information and continue its advocacy. TAS should not open a new case and should not change the How Received Code. Further, since timely resolution and the best interest of the taxpayer should always be the deciding factors when determining the office responsible for any needed actions, even if the new congressional office is aligned with a different TAS office, the office presently working the case should retain the case, for it would lead to a quicker resolution of the case.
- d. TAS has an open case received from Congressperson X, who was representing the 4th district in a state. The state redistricted and now Congressperson X, who is still in office, represents a different district in the state. TAS should continue working the case, since there is no requirement that a PRF must be signed by a taxpayer who lives in the Congressperson's district. Re-districting does not invalidate a PRF previously executed by the taxpayer if the Congressperson remains in office. Further, since timely resolution and the best interest of the taxpayer should always be the deciding factors when determining the office responsible for any needed actions, even if the new congressional office is aligned with a different TAS office, the office presently working the case should retain the case, for it would lead to a quicker resolution of the case.
- e. TAS should not accept new congressional cases subsequent to the congressional member vacating office until a new member is elected (vacating the office also includes instances when a congressional member dies). However, if the Office of the Clerk for the United States House of Representatives or the Assistant Secretary of the Senate issues a letter stating the congressional office would continue assisting taxpayers, renames the office and officially names the Clerk or Assistant Secretary as the supervisor, TAS may continue to receive and work cases from that office. TAS must receive proper authorization from the taxpayers to disclose information to that office as outlined in IRM 13.1.8.4.2.1, Disclosure Issues and IRM 11.3.4.2.1, Inquiry Accompanied by Taxpayer Correspondence. If there is any doubt the taxpayer would want continuing disclosures in this situation, contact the taxpayer to determine their wishes.

**Note:** If the congressional representation ends and the case will be resolved through direct taxpayer contact, related e-Trak inquiries can generally be closed.

- (5) Generally, absent written authorization from the taxpayer, the member of Congress or their staff person may be provided general information and advised when IRS considers the matter resolved. However, for most local offices, there is a relationship between the TAS office (and its case advocates and managers) and the local congressional office. Accordingly, if, while working the case, TAS sees that there are other issues that affect the taxpayer, but these issues are not included on the PRF, the best approach would be for the case advocate to have a general discussion with the congressional office about the taxpayer. For example, the case advocate could state: "Your Privacy Release Form (PRF) only covers tax year (TY) 2022 but I noticed there are issues with TY 2020 and 2021. If you could update the PRF, I would be able to resolve and discuss the issues with you; if not, I will contact the taxpayer directly about these other issues." During this conversation, TAS can encourage the congressional office to have a conversation with the taxpayer regarding whether the taxpayer wishes to expand the scope of the congressional office's representation; if the taxpayer agrees to this, the congressional office can send an updated PRF to TAS. If the congressional office does not wish to be involved in additional matters, case advocates should communicate general information about the case to the congressional office but should not discuss specifics of other return or return information. The other issues should be discussed with the taxpayer directly and the case advocate should notify the congressional office of the contact.
- (6) Whether responding directly to the taxpayer at the request of a congressional office, or to the congressional office, check command code "CFINK" on IDRS for power of attorney (POA) or written authorization information.
- (7) TAS will work with the congressional office on congressional cases; however, in order to protect the Right to Retain Representation, the case advocate should inform the POA or authorized third party of the inquiry and copy them on any written response sent to the congressional office.
- (8) If the disclosure authorization clearly specifies that the congressional office has the authority to represent both spouses (who are clearly named in the authorization), then one authorization will suffice. If the disclosure authorization is not clear and specific about the authority to represent both spouses, then a separate disclosure authorization is needed for each spouse for TAS to advocate for both spouses. If only one spouse approaches the congressional office for help and the congressional office contacts TAS, TAS can work with that one person without the other spouse's involvement.
- (9) The effective period of authorization generally continues for the tax periods and issues covered by the original disclosure consent even after TAS closes the case and a subsequent inquiry requires TAS to reopen the case. The original consent is valid for the reopened case if it covers the same years and congressional office. A valid disclosure consent does not have an expiration date unless the taxpayer revokes it. Follow the procedures in IRM 13.1.16.11.1, Reopen Procedures, to reopen the case.
- (10) See IRM 1.10.1.13, Disclosure Information and IRM 1.10.1.13.1, Disclosure to the Members of Congress, for all disclosure considerations for working with congressional offices.



- (11) TAS will accept electronic signatures on the Privacy Release Form (such as symbols or other data in digital form attached to an electronically transmitted document as verification of the sender's intent to sign the document).
- (12) If the taxpayer wishes to revoke the congressional authorization, the revocation must be in writing.

13.1.8.4.2.2  
(08-26-2025)  
**Congressional Letter  
Writing**

- (1) IRM 1.10.1.14, Format for Responses to ESCO Controlled Correspondence, and IRM 1.10.1.15, Variable Elements for ESCO Controlled Correspondence, provides instructions for preparing responses to congressional inquiries and should be used to supplement regular instructions for TAS case processing.
- (2) TAS employees should use the templates created for congressional letters located at *TAS Letters, Communications, and Forms*.
- (3) The contact number of the LTA must be included in all correspondence to congressional offices. This information will be included in the footer of the letter. Case advocates are responsible for drafting and signing congressional correspondence; all correspondence must be reviewed by the LTA or designee and the review recorded in the case history. For economic hardship cases, where relief is not warranted under the law or otherwise clearly not warranted, the letter must be signed by the LTA. See IRM 13.1.21.2.1(7)(a), Closing Actions. In other situations, case advocates can sign the letter.

**Example:** A suggested closing paragraph is "I hope this information is helpful. If you have any questions, please contact me at (XXX) XXX-XXXX."

- (4) On all congressional correspondence, use the approved method for incorporating your local address within the letter.
- (5) If you do not receive requested information from the taxpayer or congressional office, do not send a second request pattern letter (1671 Letter). Instead, contact the congressional office for help securing the requested information from the taxpayer and discuss any information necessary to work and resolve the issue. If the requested information is still not received, the congressional letter entitled TAS No Response Received Closing Letter at *TAS Letters, Communications, and Forms* may be used. If no requested documentation is provided, close the case as No Response and send the congressional office a final communication to explain the circumstances. For example: "As we discussed on MM/DD/YYYY, TAS is unable to pursue further relief for your constituents because they have not responded to our requests for the supporting documentation we need to proceed with the case. If your constituents provide this information in the future, we can reopen the case at that time."
- (6) A copy of the correspondence should be sent to the taxpayer if the congressional office has authorized direct communication with the taxpayer.

13.1.8.4.2.3  
(08-26-2025)  
**Closing Congressional  
Cases**

- (1) Follow the guidelines in IRM 13.1.21, Closing TAS Cases, to determine when to close the case. TAS will communicate with the congressional office throughout the process unless the office requests that TAS work with the taxpayer directly, or determines it no longer wishes to stay involved. The office staff will also determine if telephonic closure is acceptable. These requests from the congressional office must be documented in the case history.

13.1.8.4.3  
(08-26-2025)  
**Miscellaneous**

- (1) If there is an existing open case (non-congressional) and a congressional inquiry is received concerning the same taxpayer with the same issue, the case advocate assigned to the existing case will work the congressional inquiry (even if the case is assigned to a local office that is not aligned with the Congressional office); an additional case will **not** be created. The TAS case management system must be updated with the congressional information.
- (2) If more than one congressional office contacts TAS to assist a taxpayer with the same issue and there is an existing case assigned to a case advocate, that case advocate will work the new congressional inquiry; an additional case will **not** be created. The TAS case management system must be updated with the additional congressional information.
- (3) If there is an existing open case and the case advocate or congressional office identifies new tax years with issues to be resolved, the employee will update the existing case and seek updated privacy release forms from the Congressional office. A new, separate case will **not** be created.

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**Exhibit 13.1.8-1 (07-14-2023)****Terms**

<b>Terms</b>	<b>Definitions</b>
e-Trak	Document tracking application which replaced the Executive Control Management System
Quality Review Program (QRP)	TAS uses QRP to review cases for quality. QRP generates monthly, quarterly, and fiscal year cumulative reports as well as specific queries for data analysis.
Right to Retain Representation	Taxpayers have the right to retain an authorized representative of their choice to represent them in their dealings with the IRS. Taxpayers have the right to be told that if they cannot afford representation, they may be eligible for assistance from a Low Income Taxpayer Clinic (LITC).

**Exhibit 13.1.8-2 (04-24-2024)****Acronyms**

<b>Acronyms</b>	<b>Definitions</b>
BU	Business Unit
CAP	Congressional Affairs Program
DL	District Liaison
EDCA-ITS	Executive Director Case Advocacy - Intake and Technical Support
ESCO	Executive Secretariat Correspondence Office
IDRS	Integrated Data Retrieval System
IRC	Internal Revenue Code
IRM	Internal Revenue Manual
IRS	Internal Revenue Service
LA	Legislative Affairs
LITC	Low Income Taxpayer Clinic
LTA	Local Taxpayer Advocate
NTA	National Taxpayer Advocate
PRF	Privacy Release Form
QRP	Quality Review Program
TAG	Technical Analysis and Guidance
TAS	Taxpayer Advocate Service
TBOR	Taxpayer Bill of Rights
TY	Tax Year