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Department of the Treasury
Internal Revenue Service

13.10.5

MARCH 19, 2025

EFFECTIVE DATE

(03-19-2025)

PURPOSE

- (1) This transmits new IRM 13.10.5, Taxpayer Advocate Service (TAS) Policies, Procedures and Internal Controls, Continuity Planning and Security

MATERIAL CHANGES

- (1) This transmits new IRM 13.10.5, Taxpayer Advocate Service (TAS) Policies, Procedures and Internal Controls, Continuity Planning and Security.
- (2) The following table identifies the subsections that were moved from IRM 1.4.13 or the TAS Manager Handbook into IRM 13.10.5:

Current IRM Subsection	Former IRM Subsection or TAS Managers Handbook Chapter
IRM 13.10.5.2, Continuity Planning	IRM 1.4.13.14.1, Manager's Roles and Responsibilities
IRM 13.10.5.4, Security	IRM 1.4.13.15, Security
IRM 13.10.5.5, Emergency Situations	TAS Managers Handbook, Chapter 8, Emergency Situations
IRM 13.10.5.2, Continuity Planning	TAS Managers Handbook, Chapter 9, Continuity Plans

EFFECT ON OTHER DOCUMENTS

Guidance previously found in IRM 1.4.13.14.1, Manager's Roles and Responsibilities, IRM 1.4.13.15, Security, TAS Managers Handbook, Chapter 8, Emergency Situations and Chapter 9, Continuity Plans, and the TAS Disaster Handbook (January 2024 Revision) has been incorporated into IRM 13.10.5, Continuity Planning and Security. The TAS Disaster Handbook will be obsolete with the publishing of IRM 13.10.5.

AUDIENCE

Taxpayer Advocate Service employees

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13.10.5

Continuity Planning and Security

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13.10.5.1 (03-19-2025) Program Scope and Objectives

- (1) *Purpose:* This section provides Taxpayer Advocate Service (TAS) managers and employees with information and guidance to ensure the safety and security of all TAS employees and minimize the disruption of TAS services in support of the IRS mission under all circumstances as appropriate.
- (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, Strategy, Risk & Oversight (SRO), who reports to the EDCA-ITS.

13.10.5.1.1 (03-19-2025) Responsibilities

- (1) The National Taxpayer Advocate (NTA) and DNTA are responsible for:
 - a. Ensuring that TAS implements and follows IRS and TAS continuity policies, guidance, and procedures.
 - b. Managing their organization's day-to-day continuity programs.
 - c. Ensuring they are capable of carrying out the respective Mission Essential Functions (MEFs) related to continuity operations, including planning, activation, execution, and reconstitution.
 - d. Planning, programming, and budgeting for continuity capabilities.
 - e. Ensuring TAS develops, exercises, implements, and maintains comprehensive and viable continuity plans.
- (2) When addressing MEFs, the NTA and DNTA are required to:
 - a. Identify and prioritize the functions within their organization (if any).
 - b. Identify critical data (vital records) and systems needed to perform each MEF.
 - c. Establish critical resource requirements needed to perform each function.
 - d. Identify communications systems needed to support each function.
 - e. Develop recovery or resumption strategies for each identified function.
 - f. Establish a roster of knowledgeable key personnel to serve on continuity operations or recovery teams.
 - g. Establish orders of succession to key leadership positions within their organization.
 - h. Pre-delegate authorities for making policy determinations and decisions within their organization, as appropriate.
 - i. Establish and periodically (at least annually) test the capability to perform their functions.
 - j. Ensure that TAS documents required continuity information in the appropriate continuity plans and procedures.

13.10.5.1.2 (03-19-2025) Terms

- (1) The following table contains a list of terms used throughout this IRM.

Term	Definition
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13.10 Taxpayer Advocate Service (TAS) Policies, Procedures and Internal Controls

7114 Meeting	A meeting requiring the National Treasury Employees Union (NTEU) be invited to attend. See Document 11678, 2022 National Agreement - Internal Revenue Service (IRS) and National Treasury Employees Union (NTEU), Article 8.
Administrative Officer (AO)	The local Facilities Management and Security Services (FMSS) official responsible for physical security in one of more IRS posts of duty (PODs); reports to the Senior Commissioners Representative (SCR).
Call Tree	Document that graphically depicts the calling responsibilities and the calling order used to contact management, employees, customers, vendors, and other key contacts in the event of an emergency, disaster, or severe outage situation.
Continuity Program	Program composed of activities and efforts within individual agencies to ensure that their MEFs continue to be performed during a wide range of emergencies, including localized acts of nature, accidents, and technological or attack-related emergencies. These activities and efforts include plans and procedures, under all readiness levels, that delineate essential functions, specify succession to office and emergency delegations of authority, provide for the safekeeping of vital records, identify a range of continuity facilities and locations, provide for interoperable communications, provide for human capital planning, validate these capabilities through tests, training, and exercises, specify a devolution of control and direction, and provide for reconstitution.

Deferred Business Priority	Category of Government Function that does not have statutory or regulatory requirements, nor is required for an MEF, and therefore may be reconstituted when resources are available.
Emergency Operations Center	A site from which response teams/officials provide direction and exercise control in an emergency or disaster.
Essential Support Activities (ESAs)	Essential Functions that must be performed in order to support the IRS's performance of its MEFs. Typically, ESAs are common to most agencies (paying staff, providing a secure workplace, ensuring computer systems are operating, etc.), but do not accomplish the agency's mission. ESAs are facilitating activities; they are important and urgent, but accomplishing the ESA does not complete the mission or deliver the services the IRS was created to accomplish. The ESAs in the IRS, cover large number of activities including, but not limited to, Payroll, Information Technology (IT) operations, Finance and Accounting, and Procurement operations.
Local Continuity Representative (LCR)	The LCR is a local manager trained on continuity planning who represents TAS during an emergency event. TAS has primary, alternate and second alternate LCRs for all field offices.

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Mission Essential Functions (MEFs)	Limited set of IRS-level functions that must be continued throughout or resumed rapidly after a disruption of normal activities. These are functions that enable an organization to provide vital services, exercise civil authority, maintain the safety of the general public, and sustain the industrial and economic base during disruption of normal operations. Once identified, MEFs serve as key continuity planning factors to determine appropriate staffing, communications, information, facilities, training, and other requirements.
Occupant Emergency Plan (OEP)	An OEP provides emergency procedures for the protection of life and property in a specific federally occupied space. It describes who you should contact and your responsibilities during an emergency in your post of duty (POD).
SCR	Senior FMSS official with responsibility for physical security for all IRS posts of duty in their geographic region; the only official with authority to close an IRS POD.
Tabletop Exercise	Involves key personnel discussing simulated scenarios in an informal setting. They can be used to assess plans, policies, and procedures or to assess types of systems needed to guide the prevention of, response to, or recovery from a defined incident.

TAS National Continuity Point of Contact (NCPOC)	The NCPOC is a TAS employee trained on continuity planning at the national level, responsible for maintaining TAS Continuity Plan, TAS continuity planning exercises (e.g., calling trees, tabletop exercises). The NCPOC serves as the TAS point of contact for the IRS Headquarters Continuity Planning Office.
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13.10.5.1.3
(03-19-2025)
Acronyms

- (1) The following table contains a list of acronyms used throughout this IRM.

Acronym	Definition
AtHoc	Emergency Alert Notification System
AO	Administrative Officer
CBP	Critical Business Process
Deputy	Deputy Executive Director Case Advocacy
DNTA	Deputy National Taxpayer Advocate
EDCA	Executive Director Case Advocacy
EDCA-ITS	Executive Director Case Advocacy, Intake and Technical Support
ESA	Essential Support Activities
FEMA	Federal Emergency Management Agency
FMSS	Facilities Management and Security Services
IRS	Internal Revenue Service
IT	Information Technology
LCR	Local Continuity Representative
LR	Labor Relations
LTA	Local Taxpayer Advocate
MEF	Mission Essential Functions
NCPOC	National Continuity Point of Contact

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Acronym	Definition
NTA	National Taxpayer Advocate
NTEU	National Treasury Employees Union
OEP	Occupant Emergency Plan
PAC	Physical Access Control
POD	Post of Duty
SBA	Small Business Administration
SCR	Senior Commissioners Representative
SETR	Single Entry Time Reporting
SPOC	Single Point of Contact
SRO	Strategy, Risk & Oversight
TAS	Taxpayer Advocate Service

13.10.5.2
(03-19-2025)

Continuity Planning

- (1) TAS is committed to minimizing the disruption of TAS services in support of the IRS mission under all circumstances as appropriate.
- (2) Continuity planning includes IRS and TAS activities and efforts to document and ensure the IRS and TAS can continue its essential functions during a wide range of potential emergencies.
- (3) The IRS continuity plans and supporting procedures, when implemented, will provide for the continued performance of IRS essential functions under all circumstances.
- (4) The top priority for TAS managers is to first account for all personnel they supervise. For a copy of the current TAS Continuity Plan, contact SRO in EDCA-ITS.
- (5) The following are the IRS MEFs:

MEF	Description
Process Remittances	Process of receiving payments, fees, and other monies through submission processing and includes the deposit of funds along with all necessary accompanying payment data to Treasury.

MEF	Description
Process Tax Returns	Process that includes the receipt, sorting, coding, and archiving of all tax returns (electronic and paper). For paper submissions, it includes receipt, extract and batch/sort, code/edit, and capture, as well as archiving and managing the paper files. For electronic return data, it includes validate, accept/reject, and receipt acknowledgement.
Process Refunds	Process of performing the final calculations and verifications to settle the account including disposition-based information, exception reports, posting offsets, and sending refund information for issuance.

- (6) The IRS has also identified Essential Support Activities (ESA) for the MEF and Deferred Business Priorities. TAS has one ESA:
- a. Advocate Fair Taxpayer Treatment, which is the process by which taxpayer rights and tax laws are applied with integrity and fairness to all taxpayers in their association with the IRS. The Critical Business Processes (CBPs) identified to support this activity are Communications, Congressional Responses, and Case Processing.

13.10.5.2.1
(03-19-2025)
Continuity Test Program

- (1) The IRS and TAS are required to create, execute, and document an effective IRS-wide continuity test program that demonstrates, assesses, and improves its ability to execute its continuity program, plans, and procedures, and perform its MEFs during continuity events.
- (2) Continuity tests and exercises serve to assess, validate, and identify for a subsequent corrective action program all the components of continuity plans, policies, procedures, systems, and facilities used to respond to and recover from an emergency situation.
- (3) Periodic testing also ensures equipment and procedures are kept in a constant state of readiness.
- (4) For more information, see IRM 10.6.3, Test, Training, and Exercise Requirements.

13.10.5.2.2
(03-19-2025)
Continuity Training Program

- (1) The IRS and TAS continuity training prepares continuity personnel to respond to all emergencies and disasters and ensure the performance of the IRS MEFs.
- (2) TAS's National Continuity Point of Contact (NCPOC) is required to document the continuity training conducted, date of training, those completing the training, and the training facilitator or instructor. The NCPOC is also available

13.10 Taxpayer Advocate Service (TAS) Policies, Procedures and Internal Controls

to assist Local Continuity Representatives (LCRs) and TAS management officials with questions regarding the TAS Continuity Plan, training, emergency preparedness, and LCR responsibilities.

- (3) TAS managers may be called upon to serve as a primary or alternate LCR for their office or another office in their Area. As such, managers will receive continuity training to familiarize personnel with their roles and responsibilities in support of the TAS Continuity Plan during an event or emergency.
- (4) If an incident occurs at a POD where the TAS LCR has primary responsibility, they will support the SCR by:
 - Accounting for the personnel within their office.
 - Providing the SCR or AO an up-to-date accounting of TAS personnel at the affected site.
 - Being the on-site spokesperson for TAS at the emergency operations center.
 - Making decisions for TAS (in conjunction with the TAS continuity management team) in coordination with the SCR or AO.
 - Working with local (TAS) managers to identify business unit needs for the affected site.
- (5) TAS LCRs will also participate in integrated tabletop exercises at the POD where they have primary responsibility.
- (6) For more information, see IRM 10.6.3, Test, Training, and Exercise Requirements.

13.10.5.2.3 (03-19-2025) **Continuity Exercise Program**

- (1) The IRS and TAS continuity exercise program focuses primarily on evaluating continuity capabilities or an element of a capability, such as a continuity plan or policy, in a simulated situation.
- (2) TAS continuity planning exercises include Tabletop exercises, a Call Tree exercise, and four additional exercises to ensure operations can continue.
- (3) For more detailed information on Continuity Planning, see IRM 10.6.2, Continuity Plan Requirements, and IRM 10.6.3, Test, Training, and Exercise Requirements.

13.10.5.3 (03-19-2025) **Occupant Emergency Plans (OEPs)**

- (1) Each IRS facility is required to have an OEP in place. TAS managers must be familiar with the OEP for their office and discuss it with employees every six (6) months or whenever changes are made to the plan.
- (2) Managers must make certain employees know where they can find the OEP for their POD and that hard copies are current and easily accessible. The OEP provides emergency procedures for the protection of life and property in a specific federally occupied space. It describes whom managers should contact and their responsibilities during an emergency.
- (3) Managers will discuss their back-up plan with their Deputy in case as the Head of Office they cannot communicate when the disaster is ongoing. Managers will stay in communication with the SCR and AO to ensure they are aware of decisions made that impact disaster and emergency preparedness.

(4) For additional information see:

- a. IRM 10.2.9, Occupant Emergency Planning
- b. *Occupant Emergency Plans*
- c. *Senior Commissioner's Representative and Administrative Officer Listing*

13.10.5.4 (03-19-2025) Security

(1) TAS leadership is committed to ensuring the safety and security of all TAS employees. IRM 1.4.6, Managers Security Handbook, sets forth the manager's security responsibilities.

(2) Additional resources are available at:

- a. IRM 10.2.1, Physical Security;
- b. IRM 10.5.4, Incident Management Program;
- c. IRM 10.2.18, Physical Access Control (PAC);
- d. IRM 10.8.1, Information Technology (IT) Security;
- e. IRM 10.5.4, Incident Management Program;
- f. *Disclosure and Privacy Knowledge Base*;
- g. Employee Resources, *Employee Security*;
- h. ERC, *IRS Identification Cards*;
- i. *iManage*, Health, Safety and Security Category;
- j. Employee Resources, *Emergency and Safety*;
- k. *Critical Situations in the Workplace*
- l. Document 13347, Data Breach Response Playbook; and
- m. *Report Losses, Thefts or Disclosures of Sensitive Data; Report Lost or Stolen IT Assets and BYOD Assets*.

13.10.5.5 (03-19-2025) Emergency Situations

(1) This section provides information, references, and resources to prepare managers and employees and for emergency situations that may arise.

Type of Emergency Situation	Resources Available
Assault/Threat Incidents	<ul style="list-style-type: none"> • IRM 10.2.8, Incident Reporting • IRM 21.1.3.10.3, Assault/Threat Incidents/Abusive Caller • IRM 13.1.10.5, Potentially Dangerous Taxpayer and Caution Upon Contact Programs • <i>Emergency & Safety - Report Threat and Assault</i> • <i>Workplace Violence Prevention and Response (WVPR) Desk Guide</i> • <i>Emergency & Safety - Active Shooter and Threat Guidance</i>

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Type of Emergency Situation	Resources Available
Bomb Threats	<ul style="list-style-type: none"> • IRM 21.1.3.10.7, Bomb Threats • IRM 10.2.8, Incident Reporting • Form 9166, Bomb Threat Card • <i>Emergency & Safety - Report Emergencies or Issues, Bomb Threats</i>
Disasters	<ul style="list-style-type: none"> • IRM 13.10.5.6, Disasters • IRM 13.1.10.6, Disaster-Related Case Processing • IRM 25.16, Disaster Assistance and Emergency Relief • <i>Natural Disasters</i>
Government Shutdown	<ul style="list-style-type: none"> • IRM 13.1.24.9, Advocating for Taxpayers Adversely Impacted by the Government Shutdown • <i>Shutdown/Recall</i>
Infectious Disease	<ul style="list-style-type: none"> • <i>COVID-19</i> • Document 13001, Infections Disease in the Workplace • <i>Federal Occupational Health</i> • <i>Centers for Disease Control and Prevention</i>
Suicide Threats	<ul style="list-style-type: none"> • IRM 13.1.10.4, Handling Suicide Threats • IRM 21.1.3.12, Suicide Threats • <i>iManage</i>, Suicide Threats • Office of Personnel Management, <i>A Manager's Handbook Handling Traumatic Events</i> • <i>National Suicide Prevention Lifeline</i>

(2) The following are additional resources for Emergency Situations:

- a. IRM 25.16, Disaster Assistance and Emergency Relief
- b. IRM 11.3.34.2, Procedures for Release of Information Regarding a Non-Tax Crime
- c. IRM 11.3.34.3, Expedited Procedures in Emergency Situations

- d. IRM 11.3.28.7, Disclosure in Emergency Situations Pursuant to IRC section 6103(i)(3)(B)
- e. Office of Personnel Management, *Handling Traumatic Events*
- f. *IRS Employee Emergency News*
- g. *IRS Emergency Information Hotline*
- h. *iManage*, Emergency Resources and Preparedness
- i. *iManage*, Emergency and Safety
- j. *iManage*, Reporting of Incidents
- k. *Senior Commissioner's Representative*
- l. *Worklife Programs*

13.10.5.6
(03-19-2025)
Disasters

- (1) This section helps managers when faced with a disaster resulting in office closures. It contains links that take you to sites with additional information on specific topics. We recommend managers and heads of office *print this section as well as any information from the links you deem useful for your office*. Do not assume you will have internet access or power.
- (2) A disaster is a sudden catastrophic event that may result in office closures and impact our employees' safety and well-being. A disaster can include, among other events, heavy snow, severe icing, floods, earthquakes, hurricanes, or fires.
- (3) TAS managers should be familiar with their administrative responsibilities in the event an office is closed due to a disaster. Managers must also understand the various roles and responsibilities of TAS and IRS personnel in a disaster situation.
- (4) To further support disaster response, TAS created a "grab and go" binder prototype that TAS heads of office should create. You should place a copy of the handbook and attachments in your "grab and go" binder in your office, with an additional copy at your alternate work site in case you are unable to enter your office. To maximize effectiveness, it is critical that you personalize this handbook to meet your needs as well as those of your staff (including all co-located TAS employees who report to other managers). The binder should be available on your Area's SharePoint page for access by the Deputy Executive Director Case Advocacy (Deputy) and Executive Director Case Advocacy (EDCA), or on other TAS functional areas SharePoint pages for access by the corresponding Executive or Director, if necessary, during an emergency.
- (5) You should tailor the binder you create to your location and chain of command and provide a list of resources that you may need. The following are the recommended tabs for your binder:
 - Tab 1 – Employee list: Including contact information, preferred methods of communication, and emergency contacts (including co-located employees).
 - Tab 2 – TAS leadership contact list: Including contact information, instructions, and direction based on the type of emergency.
 - Tab 3 – Map of local area: Outline rally points in the event of an office evacuation as well as other helpful landmarks (hospitals, public transportation, etc.).
 - Tab 4 – Local emergency information: Radio stations, websites, TV channels to receive the latest information.
 - Tab 5 – Note paper.

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- Tab 6 – Copies of the TAS Employee Contact Information Sheet (Form 10544): To hand out to employees, if necessary, for those who forgot or don't have their copies.

(6) To prepare for an emergency, managers will:

- Create a binder customized for your office (and one for your alternate work location).
- Review the binder with all TAS managers in your office (including any co-located HQ managers).
- Print the TAS Directory contact information for the Director, SRO, and the TAS Continuity representatives.
- Review the Emergency Preparedness information and print any pertinent data.
- Print the OEP for your office. See IRM 13.10.5.3, Occupant Emergency Plans.
- Store the office copy in an easily accessible location.
- Review and update printed material quarterly.

(7) TAS posts emergency preparedness information on *Continuity Planning* to provide information, references, and resources concerning continuity planning and emergency preparedness, including the roles and responsibilities of LCRs. To secure the name and contact information of your designated LCR, contact the Director, SRO. See IRM 13.10.5.2, Continuity Planning.

13.10.5.6.1 (03-19-2025) Head of Office Responsibilities

- (1) During a disaster situation that causes the closure of a TAS POD, the Local Taxpayer Advocate (LTA) generally becomes the Head of Office. The Head of Office responsibilities include:
- Maintaining emergency contact lists for employees and co-located employees and managers; see the remote work discussion in IRM 13.10.5.6.1.2.1, Remote Work Demonstration.
 - Communicating with employees and co-located employees and managers.
 - Communicating with the Deputy or appropriate TAS Executive, and SCR.
 - Addressing telework issues.
 - Handling leave issues.
 - Addressing inventory and equipment issues.
 - Addressing post-disaster business resumption.
- (2) In many situations, the same disaster will impact the LTA that impacts the rest of the office. The Deputy (or other TAS leadership official) should reach out to the LTA to determine if they are able to serve as the Head of Office or if someone else should take on that responsibility. For example, the LTA may have limited or no access to phone or internet services or may be dealing with a loss of power in their home. In this scenario, the Deputy or other designee would serve as the Head of Office.

Note: In large-scale disaster situations, the NTA, DNTA, Executive Director Case Advocacy (EDCA), or Deputy will assume responsibility on behalf of the Head of Office to make calls to account for employees.

(3) Local governments or sheriff departments typically have a Disaster Preparedness coordinator or office. As the Head of Office, schedule an annual

preparedness discussion with your government Disaster Coordinator. To find resources in your local area, conduct an internet search, which may lead you to a point of contact. Invite the point of contact to conduct a face-to-face training with the local office.

Example: The Head of Office in Laguna Niguel found the *Orange County Disaster Preparedness* department managed by the Orange County Sheriff.

- (4) The Head of Office will conduct a 7114 meeting with all TAS employees reporting to the POD to discuss what to expect when TAS closes an office due to a disaster. See Exhibit 13.10.5-1, Sample Pre-Disaster Talking Points.
- (5) Prior to the discussion, managers and employees should save the emergency hotline phone number 1-866-743-5748 to their phone contacts list so they have it when needed (this is also the number for the Employee Resource Center and IT Help Desk), or carry a copy of Document 12389, IRS Emergency Information Hotline Card. If needed, pre-order the cards using the *Order and Subscription Management System*.

13.10.5.6.1.1
(03-19-2025)
**Head of Office
Responsibilities -
Washington DC**

- (1) The Head of Office's duties and responsibilities for the 1111 Constitution Avenue POD will be defined and addressed in the following manner:
 - a. A local senior manager, designated by TAS leadership, will serve as the Head of Office and central contact point in accounting for all TAS employees in the event of an emergency at this location. The senior manager will maintain contact lists for all TAS employees and managers at this location and participate in pre-disaster preparation activities as necessary. The senior manager will coordinate with employees' managers to account for the employees if an emergency event occurs and will work with the managers and TAS NCPOC to address any telework, leave, inventory, and other issues during and after an emergency.
 - b. Inform your employees at the 1111 Constitution Ave POD that in the event of an emergency at their location, they should contact their direct manager immediately and inform them of the situation and their status. This will allow the manager to coordinate with the designated senior manager (Head of Office) to develop a status report for all employees and update TAS leadership as requested.

13.10.5.6.1.2
(03-19-2025)
**Single Point of Contact
(SPOC) for the Head of
Office**

- (1) As the Head of Office, the LTA is the SPOC to communicate with regarding disaster-related topics such as employee safety. In addition, the LTA must remain in contact with their Deputy to provide ongoing updates on the disaster. In the event the LTA is unavailable, the acting LTA will assume the SPOC role. The LTA will be responsible for co-located non-EDCA employees as well.
- (2) The LTA will keep in communication with the SCR or AO to secure updates regarding the status of the office closure. The LTA will be responsible for sharing these updates with impacted staff as well as senior TAS leadership.

13.10.5.6.1.2.1
(03-19-2025)
**Remote Work
Demonstration**

- (1) During the Remote Work Demonstration, managers with employees participating in the demonstration are responsible for contacting their employees in the event of any impact to the office where they are most closely located and updating the LTA with the employees' statuses. For example, if a manager has a remote employee previously located in the Atlanta office participating in the

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remote work demonstration, any disaster in that area would require the manager to contact their employee(s) to confirm their safety or any negative impact resulting from the event. The manager would then relay the information to the local LTA to keep TAS leadership informed of the impact to employees.

13.10.5.6.2 (03-19-2025) **Pre-Disaster Preparation Actions**

- (1) When a disaster is imminent, to the extent possible, the Head of Office or designee will take the following pre-disaster actions to prepare for the anticipated disaster. Heads of Office should include all employees for whom they are responsible when taking these actions, including co-located TAS employees and their managers who do not report to them. Employees include but are not limited to:
 - EDCA employees; and
 - Non-EDCA employees who report to the POD but may be located in a different suite or participating in the Remote Work Demonstration. The LTA and non-EDCA employee managers should work together to update these employees on pre-disaster preparations.
- (2) The Head of Office must keep in communication with the co-located manager(s), who may be able to help with these preparation actions. As described in IRM 13.10.5.6.1.2.1, Remote Work Demonstration, remote managers of co-located employees will assist by providing employees' contact information or sharing status updates. In situations where a TAS employee is located in a POD without a co-located LTA, the employee will seek instructions from the LCR in their local area. The employee and their manager should establish an emergency response process that is tailored to their specific circumstances.

13.10.5.6.2.1 (03-19-2025) **Administrative Leave**

- (1) Managers will be prepared to address questions regarding when to grant administrative leave and the related approval process during the disaster. Employees should provide an explanation and/or documentation to support their requests. Although not required, employees may submit Form 10837, Request for Weather and Safety Leave Due to Emergency Conditions, for this purpose.
- (2) To provide fair and consistent treatment of the granting of administrative leave, managers will discuss with their Deputy and the TAS Embedded LR staff before approving any administrative leave requests. Depending on the severity of the disaster, the ability to approve administrative leave may be moved to a higher level (such as the DNTA). The following resources provide guidelines for granting administrative leave:
 - Document 11678, 2022 National Agreement - Internal Revenue Service (IRS) and National Treasury Employees Union (NTEU), Article 36. Administrative, Weather and Safety, and Other Leave
 - IRM 6.610.1.3.2, Emergency Dismissals and Office Closures
 - IRM 6.630.4.3, Administrative Leave
 - *IRS Dismissal and Closure Procedures* (Status of IRS Operations Decision Table)
 - *Leave and Telework Guidance for Disaster Emergencies*
 - *HCO Site Leave Sharing Program*

- (3) If additional guidance is needed, contact TAS's embedded Labor Relations (LR).

13.10.5.6.2.2 (03-19-2025) **Emergency Leave Transfer Program**

- (1) During weather-related emergencies, some employees may not qualify for administrative leave depending on the circumstances of the leave request. In those cases, they may seek assistance from the Emergency Leave Transfer Program. Find more information on the program on the *ERC website*.
- (2) Employees requesting emergency leave should submit their requests as soon as possible as the leave is distributed on a first-come, first-served basis. For more information, see the *Emergency Leave Transfer Program Overview website*.

13.10.5.6.3 (03-19-2025) **Emergency Contact Information**

- (1) During and after emergencies, one of the Service's primary goals is to account for all employees and ensure they are safe. Managers are required to certify the accuracy of employee contact information on SETR and HR Connect monthly. In addition, the Head of Office should review and update their call tree information monthly to make certain all TAS employee contact information is accurate.
 - *SETR* - Verify and update emergency contact information.
 - *HR Connect* - Verify and update emergency contact information.

Reminder: Access to this emergency information is limited to management and emergency officials with a need to know.

13.10.5.6.4 (03-19-2025) **AtHoc - Emergency Alert Notification System**

- (1) The AtHoc Emergency Alert Notification system (AtHoc) is the IRS's primary mode of emergency notification and provides emergency alerts that require action including weather, security, active shooter, or other disturbances.
- (2) Managers will install AtHoc on their work computer, work cell phone, and personal cell phone and encourage their employees to do so. See *AtHoc Information and Installation Instructions*.
- (3) All Non-Bargaining Unit (NBU) employees are required, and Bargaining Unit (BU) employees are strongly encouraged, to include personal contact information in the Emergency Alert Notification System.

13.10.5.6.5 (03-19-2025) **Emergency Telework**

- (1) In most cases, the SCR or AO will send out a pre-event communication in anticipation of a weather event. The communication will serve as a notice for all BU employees (per Document 11678, 2022 National Agreement - Internal Revenue Service (IRS) and National Treasury Employees Union (NTEU), Article 50, subsection 7E) and NBU telework-ready employees to take the necessary equipment (laptop, etc.) and necessary work files (paper or electronic) to their telework location at the end of their tour of duty to perform telework during the anticipated office closure on the day(s) of the emergency. It is important that during the ongoing disaster the Head of Office stay in communication with the Deputy and SCR or AO.
- (2) Employees must understand their responsibilities regarding teleworking in situations when the office is closed due to a disaster. In some situations, there could be other factors that affect an employee's ability to telework (e.g., mandatory evacuation, power outage).

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- (3) **All Telework-ready employees who have the requirement to perform emergency telework** per Document 11678, 2022 National Agreement - Internal Revenue Service (IRS) and National Treasury Employees Union (NTEU), Article 50, subsection 7E or the IRS NBU Telework Agreement, as applicable, **will be expected to telework during the potential emergency** unless there is something that prevents them from teleworking. Telework-ready employees are:

- BU employees on a frequent, recurring, or ad-hoc telework agreement who have the necessary equipment (*e.g.*, laptop) and necessary work files (paper or electronic) at their telework location (or transportable to the telework location) to perform required duties at their telework location at the time of the office closure (see Document 11678, 2022 National Agreement - Internal Revenue Service (IRS) and National Treasury Employees Union (NTEU), Article 36, Section 14 and Article 50, Section 7).
- NBU employees on an ad hoc, frequent, or recurring telework agreement who, per their approved telework agreement, are required to perform emergency telework.

13.10.5.6.6
(03-19-2025)

SETR Time Codes

- (1) The following are the time codes for disaster situations involving an office closure or a situation that prevents an employee from working for **NBU employees**. Bargaining Unit employees should follow Document 11678, 2022 National Agreement - Internal Revenue Service (IRS) and National Treasury Employees Union (NTEU) when inputting SETR time codes.

Weather and Safety Leave SETR Time Code	Weather and Safety Leave Description
990-59511	Office Closed, Severe Weather
990-59512	Office Closed, Other Building Issue
990-59513	Office Open, Cannot Safely Report
990-59514	Telework Site Unsafe, Office Closed
990-59515	Telework Site Unsafe, Office Open

13.10.5.6.7
(03-19-2025)

Employee Notification of Office Status

- (1) The following resources provide employees with information about the status of the office and work operations prior to, during, and after the disaster situation. When unsure, employees will contact their manager, Head of Office, or the Deputy.

Resource	Description
IRS Emergency Information Hotline	<p>Employees should monitor the IRS Emergency Information Hotline for updates concerning their office operating status. Managers and employees should save the emergency hotline phone number 1-866-743-5748 to their phone contacts list so it is available when needed (this is also the number for the Employee Resource Center and IT Help Desk), or carry a copy of Document 12389, IRS Emergency Information Hotline Card. To contact the IRS Emergency Information Hotline:</p> <ul style="list-style-type: none"> • Dial 1-866-743-5748 • Select Option 3 • Follow the voice prompts to access your office location <p>Note: Deaf and Hard of Hearing employees can access the IRS Emergency Hotline Number by using the Federal Relay Service at 800-877-8339.</p>
IRS.gov	<p>In the event of a major emergency having widespread impact, employees can also check the IRS website at <i>IRS.gov</i>. Enter <i>Employee Emergency</i> in the search box on the home page.</p>
Communicating with Employees	<p>Land lines and wi-fi communications may be down during a disaster. When wi-fi communications are operational, managers will consider using cell phones (including text messaging) to communicate with employees.</p>

- (2) If phone lines are down and texting is not working, TAS staff may use these applications for general communications **IF** the employee agrees they are willing to use these tools to communicate. Possible options for communicating with employees include:

- WhatsApp
- Facebook Messenger
- FaceTime (iPhone)

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Note: Managers and employees should not transmit any taxpayer information or Personally Identifiable Information (PII) through these applications.

13.10.5.6.8
(03-19-2025)

TAS Contractors and Other Outside Service Providers

- (1) In situations where contractors or other outside service providers report to a TAS POD impacted by a disaster, the Head of Office or designee will secure the emergency contact information of the individual(s), when applicable. As appropriate, keep the individual(s) apprised of the situation prior to, during, and after the disaster.

Reminder: Access to emergency contact information is limited to management and emergency officials with a need to know.

13.10.5.6.9
(03-19-2025)

Communication with Taxpayers via Voicemail and Correspondence

- (1) All TAS employees should update their work voicemail greeting and email messages based on the guidance provided to the Head of Office by the LCR. The Head of Office is also responsible for updating the main office line's voicemail message accordingly. Direct any questions or discrepancies concerning this to the Director, SRO.

13.10.5.6.10
(03-19-2025)

TAMIS Inventory

- (1) When the disaster may cause an office closure extending beyond one day, the Head of Office should begin communications with their Deputy. The Deputy will then discuss inventory issues with the EDCA, Intake and Technical Support (EDCA-ITS). EDCA-ITS will be responsible for inputting the office closure message on TAMIS as appropriate.
- (2) In the event TAS closes an office, EDCA-ITS will partner with the Area office and other internal stakeholders, such as Business Systems Planning (BSP), Technical Analysis and Guidance (TAG), and Quality Review (QRP), to ensure all necessary actions are taken to meet both taxpayers needs and employee concerns.
- (3) Decisions on inventory assistance ultimately fall under the purview of EDCA-ITS. See IRM 13.1.24.11, TAS Policies/Procedures to Be Considered in the Event of an Emergency, and IRM 13.1.17.10, Office Closures Due to a Disaster.
- (4) A special case code may be established for cases affected by the disaster. When such a code is established, a Business Objects Enterprise (BOE) report will also be developed to identify cases in the disaster zone. It is the responsibility of the LTA (or designee) to periodically run the report and ensure the special case code is input for all cases that qualify.
- (5) All cases will continue to be worked in accordance with IRM or Interim Guidance Memorandum guidelines (as applicable) on Quality Standards and will require a detailed audit trail of case activity. The Head of Office should discuss any quality measures concerns related to the office closure with the Quality Review Program Director.
- (6) When TAS reopens an office after extended closure, resumption of normal operations may not be immediately possible. Without continued assistance, taxpayers could be harmed, and employees overwhelmed emotionally, physically, and mentally. Based on the circumstances surrounding the disaster, on a case-by-case basis inventory assistance to the office may continue beyond its

reopening date. Decisions on this assistance falls under the purview of EDCA-ITS in consultation with the DNTA, EDCA, Deputy, and the Head of Office. EDCA-ITS will continue to engage with the Area and Head of Office to offer support by initiating regular calls to discuss inventory issues. The frequency and necessity of those calls will be evaluated on an ongoing basis.

- (7) Find additional information regarding disaster relief on the *Case Assistance by Issue Code (CABIC)*.

13.10.5.6.11
(03-19-2025)
Non-Case Work

- (1) Headquarter offices should develop their own office-specific plans to address work in a disaster situation. They should give special consideration to the impact on the customers or stakeholders with whom the office interacts, the impact to any existing contracts, and office priorities. See IRM 13.1.24.11, TAS Policies/Procedures to Be Considered in the Event of an Emergency.

13.10.5.6.12
(03-19-2025)
**Business Resumption:
Office Reopening Issues**

- (1) Employees should monitor the IRS Hotline for information regarding when their office will reopen and when they should report to the office. The Head of Office or their management designee should also contact employees individually to make certain timely and accurate information is conveyed about the reopening and to get information about employees' individual circumstances. Anticipate that employees may still be affected by the aftermath of the disaster preventing their return to work. Be sensitive to situations where employees have experienced a personal loss, hardship, or emergency.
- (2) To provide consistent application, alternatives may be considered for employees still suffering the effects of the disaster. These alternatives must be discussed with the Head of Office, Deputy, EDCA, and finally the DNTA, in consultation with TAS Embedded LR. The following list of alternatives available to employees includes but is not limited to:
 - Temporarily modified tours of duty
 - Emergency and unscheduled telework
 - Earning credit hours to adjust work schedules
 - Allowing unscheduled annual leave and/or leave without pay (LWOP)
- (3) Employees should follow established local policies and procedures for requesting leave or telework based on individual circumstances. See IRM 13.10.5.6.5, Emergency Telework; IRM 13.10.5.6.2.1, Administrative Leave; and IRM 13.10.5.6.2.2, Emergency Leave Transfer Program.
- (4) For additional helpful resources, see:
 - *IRS Dismissal and Closure Procedures* (Status of IRS Operations Decision Table)
 - Document 11678, 2022 National Agreement - Internal Revenue Service (IRS) and National Treasury Employees Union (NTEU), Article 36, section 14 and Article 50, section 7
 - IRM 6.630.4.5.4, Emergency Dismissals and Closures - Office Operating Status Announcements
 - IRM 6.800.2.5, Telework During Weather or Other Safety-Related Conditions

13.10 Taxpayer Advocate Service (TAS) Policies, Procedures and Internal Controls

13.10.5.6.12.1
(03-19-2025)

TAS Workspace and Safety Issues

- (1) The Head of Office will communicate with their Deputy, IT, FMSS, the SCR, and AO to discuss issues involving:
 - Safety, security, and access to TAS workspace;
 - Damage and repairs to TAS workspace (*e.g.*, workstations, equipment, supplies); and
 - Safety and security issues regarding the building (interior and exterior).
- (2) Employees may need to report data or equipment losses resulting from the disaster. Find more information about the reporting process on the Disclosure and Privacy Knowledge Base website, *Report Losses, Thefts or Disclosures*.

13.10.5.6.13
(03-19-2025)

Additional Resources

- (1) The following resources are also available to employees:

Resource	Description
<i>Employee Assistance Program (EAP)</i>	The EAP is a free benefit program for all IRS managers, employees, and their immediate family members. The EAP provides free confidential counseling services to managers, employees and members of their household who are dealing with personal and/or work-related problems. This may be particularly helpful to employees who have dealt with or are continuing to deal with a disaster.
<i>Federal Employees Education and Assistance Fund</i>	The Federal Employees Education and Assistance Fund offers disaster relief grants to eligible federal employees when disasters strike.

Resource	Description
<i>Federal Emergency Management Agency (FEMA) and the Small Business Administration (SBA)</i>	<p>Employees may have the opportunity to help in the recovery process of devastated areas by volunteering to work either with FEMA or SBA. Employees should always discuss the opportunities with their manager prior to volunteering. If one of your employees wishes to volunteer, the DNTA (or the DNTA designee) must give approval.</p> <p>Note: Per IRM 1.32.11, IRS City-to-City Travel Guide, employees who volunteer may be asked to use their government credit cards to pay for items such as transportation, housing, meals, etc. Ensure the credit limits are monitored and, if needed, ask for an increase.</p>
Vital Record	<p>Employees may have lost vital records or their SmartID during the disaster. Find information about how to submit a request for vital records related to birth, marriage, divorce, or death at <i>National Center for Health Statistics</i>. Find information related to what to do if you lose your SmartID on page 16 of the <i>Frequently Asked Questions for SmartIDs</i>.</p>
<i>Social Security Administration (SSA)</i>	<p>Employees may need the assistance of the SSA to address issues such as:</p> <ul style="list-style-type: none"> • Social Security replacement cards (Bring Department of Motor Vehicle identification, driver's license, or passport); or • Changes of address.

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Exhibit 13.10.5-1 (03-19-2025)
Sample Pre-Disaster Talking Points

TAS's highest priority in any emergency is to preserve the safety and well-being of its employees. In case of a disaster, it is essential that employees and managers communicate with each other frequently. Please use the following talking points when discussing disaster preparedness with your employees.

If You Are Affected by a Disaster

- Remind employees that communication between employees and managers is key. One of the main responsibilities of a manager after a disaster is to account for their employees. Therefore, employees should have their manager's contact information and be aware they should make contact to report their status.
- If the employee is not able to contact their manager, the employee should report to the Deputy or Headquarters Director. If neither are reachable, the employee should contact the ERC as soon as it is safe and practical to do so.
- Remind employees to contact the IRS Emergency Hotline at 866-743-5748 (TTY: 800-877-8339) for up-to-date information on their POD. Enter Option 3 and then follow the prompts.

Reporting Lost/Stolen/Destroyed Equipment or Loss of Sensitive Data

- Managers should remind employees that if a disaster results in the loss of equipment, they should report it to their manager, Treasury Inspector General for Tax Administration (TIGTA), the Computer Security Incident Response Center (CSIRC), and local police, as appropriate.
- For loss, theft, or disclosure of sensitive data, contact Privacy, Government Liaison & Disclosure (PGLD).
- Refer employees to Document 12389, IRS Emergency Information Hotline card, and order cards for employees who do not have one.

Telework and Leave Guidance

- Managers should remind employees to follow established policies and procedures for requesting leave and/or telework based on individual circumstances. Find Bargaining Unit employee guidance in Document 11678, Internal Revenue Service and National Treasury Employees Union 2022 National Agreement, Article 36, Section 14 and Article 50, Section 7. IRM 6.610.1.3.2, Emergency Dismissals and Office Closures, provides guidance for Non-Bargaining Unit employees.
- Managers should also advise employees of the *IRS Dismissal and Closure Procedures* (Status of IRS Operations Decision Table) in office closure situations.

Emergency Leave Transfer Program (ELTP)

- The Office of Personnel Management (OPM) administers the ELTP, which is available only when the President issues a major disaster declaration. It is important to remember this is an OPM program. IRS and TAS management do not administer the program and are not involved in approving employee requests.
- Encourage employees to apply for the ELTP as soon as possible, as it handles requests on a first-come, first-served basis.

