



THE OFFICE OF THE TAXPAYER ADVOCATE OPERATES INDEPENDENTLY OF ANY OTHER IRS OFFICE AND REPORTS DIRECTLY TO CONGRESS THROUGH THE NATIONAL TAXPAYER ADVOCATE.

IRM PROCEDURAL UPDATE

DATE: 12/12/2023

NUMBER: tas-13-1223-1167

SUBJECT: Casework Communications

AFFECTED IRM(s)/SUBSECTION(s): 13.1.6

CHANGE(s):

IRM 13.1.6.1.7 has been updated with an additional IRM reference.

(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);
- Document 13093, Over the Phone Interpreter Laminated Card;
- Executive Order 13166, Improving Access to Services For Persons with Limited English Proficiency;
- 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.

(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 13.1.23.7, Power of Attorney Bypass;
- IRM 13.1.23.8, 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 21.1.3.3.1, Third-Party Designee Authentication;
- IRM 21.1.3.3, Third-Party (POA/TIA/F706) Authentication;
- IRM 21.1.3.3.1, Third Party Designee Authentication;
- IRM 21.3.3.4.17, Outgoing Correspondence;
- IRM 21.5.2.4.26, Alternative Media Preference;
- IRM 22.31, Multilingual Initiatives; and
- IRM 22.31.1.6, Over-the-Phone Interpreter (OPI) Service.

IRM 13.1.6.4(5) has been updated with an updated IGM reference.

(5) 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.

IRM 13.1.6.4(6) has been added to provide guidance on the use of emails.

(6) 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;
- show empathy and understanding and courtesy in all email communications; and
- save a copy of the email communication in the case file pursuant to the guidance in IRM 13.1.11.2.1.4, Document Attachments.

IRM 13.1.6.4(7) has been added to provide guidance on whether to use the body of the email or an attached letter when using email.

(7) TAS employees are permitted to use either an attachment or the body of the email when communicating via email, but should use the table below when determining whether to attach a letter or use the body of the email to convey their 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.
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.

IRM 13.1.6.4(8) has been added to provide limitations on the use of the body of the email.

(8) TAS employees may only use the body of the email when they use the Encrypt-Only functionality in Outlook as other encryption methods won't encrypt the body. See IRM 10.5.1.6.8 (8), Email and Other Electronic Communications, for examples of IRS IT-approved encryption technology.

IRM 13.1.6.7(8) has been updated with guidance on leaving tax information on answering devices or voice mail.

(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."

IRM 13.1.6.10(9) has been added to provide information on Form 9000.

(9) TAS employees should provide information to the taxpayer of the 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.

Exhibit 13.1.6-1 has been updated to remove terms no longer in the IRM.

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.
Form 911	An IRS document identified by a number, e.g., Form 1040. 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.
History Screen	A screen on TAMIS where case actions are documented with corresponding dates.
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.
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.

TAMIS	Taxpayer Advocate Management Inventory System - An Oracle web-based inventory control and report system used to record, control, and process TAS cases.
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.