



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

1.1.1

JULY 29, 2019

## EFFECTIVE DATE

(07-29-2019)

## PURPOSE

- (1) This transmits revised IRM 1.1.1, Organization and Staffing, IRS Mission and Organizational Structure.

## MATERIAL CHANGES

- (1) IRM 1.1.1 has been updated to reflect the current IRS structure, as follows:
  - a. IRM 1.1.1.1 - Clarified language. No procedural or significant changes.
  - b. IRM 1.1.1.2 - Clarified language.
  - c. IRM 1.1.1.4 - Added IRS Values.
  - d. IRM 1.1.1.5(2) - Removed the Affordable Care Act (ACA) office; realigned staff and duties to appropriate offices.
  - e. IRM 1.1.1.5(3) - Removed Planning, Programming and Audit Coordination (PPAC), which realigned to Chief Financial Officer (CFO) March 19, 2017.
  - f. IRM 1.1.1.5(3) - Realigned CFO and Chief Risk Office (CRO) to Deputy Commissioner for Operations Support (DCOS) April 30, 2016.
  - g. IRM 1.1.1.5(3) - Realigned Facilities Management and Security Services (FMSS), formerly Agency Wide Shared Services (AWSS), Equity, Diversity, and Inclusion (EDI) and Research Applied Analytics and Statistics (RAAS) to DCOS.
  - h. IRM 1.1.1.5(4) - Removed Office of Compliance Analytics (OCA), which merged with Research Applied Analytics and Statistics (RAAS) October 4, 2016.
  - i. Exhibit 1.1.1-1 - Updated to reflect current organizational structure.

## EFFECT ON OTHER DOCUMENTS

This IRM supersedes IRM 1.1.1 dated June 2, 2015.

## AUDIENCE

IRS employees

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1.1.1  
IRS Mission and Organizational Structure

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### **Exhibits**

1.1.1-1 IRS Organization Chart - Internal Revenue Service Organization and Top Officials



1.1.1.1  
(07-29-2019)  
**Purpose of IRM 1.1.1**

- (1) This IRM section explains the mission, statutory authority and organizational structure of the IRS.
- (2) Publication 3744, *Internal Revenue Service Strategic Plan (FY 2018 - 2022)*, reflects the IRS' primary goals and objectives.
- (3) The *Taxpayer Bill of Rights* clearly summarizes important protections for taxpayers and outlines the fundamental rights of every taxpayer.

1.1.1.2  
(07-29-2019)  
**IRS Mission**

- (1) The IRS mission:  
  
***Provide America's taxpayers top-quality service by helping them understand and meet their tax responsibilities and enforce the law with integrity and fairness to all.***
- (2) This mission statement describes the IRS's role and the public's expectation about how the IRS should perform that role.
  - In the United States, the Congress passes tax laws and requires taxpayers to comply.
  - The taxpayer's role is to understand and meet their tax obligations.
  - The IRS's role is to help compliant taxpayers understand the tax law, while ensuring that the minority who are unwilling to comply pay their fair share of taxes.

1.1.1.3  
(03-01-2006)  
**Statutory Authority**

- (1) The IRS is organized to carry out the responsibilities of the Secretary of the Treasury under Internal Revenue Code 7801. The Secretary has full authority to administer and enforce the internal revenue laws and the power to create an agency to enforce these laws.
- (2) The IRS was created based on this legislative grant. IRC Section 7803 provides for the appointment of a Commissioner of Internal Revenue to administer and supervise the execution and application of the internal revenue laws.

1.1.1.4  
(07-29-2019)  
**IRS Values**

- (1) The values of the IRS are:
  - a. **Honesty and integrity:** We uphold the public trust in all that we do; we are honest and forthright in all our internal and external dealings.
  - b. **Respect:** We treat each colleague, employee and taxpayer with dignity and respect.
  - c. **Continuous improvement:** We seek to perform the best that we can today, while embracing change, so that we perform even better in the future.
  - d. **Inclusion:** We embrace diversity of background, experience and perspective.
  - e. **Openness and collaboration:** We share information and collaborate recognizing we are a team.
  - f. **Personal accountability:** We take responsibility for our actions and decisions and learn and grow from our achievements and mistakes.

1.1.1.5  
(07-29-2019)  
**Structure of the IRS**

- (1) The IRS structure is divided into two primary organizations: the Deputy Commissioner for Services and Enforcement (DCSE) and the Deputy Commissioner for Operations Support (DCOS).
- (2) The Deputy Commissioner for Services and Enforcement (DCSE), the largest organization, oversees the following four primary operating divisions responsible for the major customer segments and other taxpayer-facing functions.
  - a. Wage and Investment (W&I) serves approximately 155 million taxpayers, including those who file jointly, with wage and investment income only.
  - b. Small Business/Self-Employed (SB/SE) serves approximately 57 million small business/self-employed filers who are fully or partially self-employed individuals and small businesses.
  - c. Large Business and International (LB&I) serves corporations, subchapter S corporations, and partnerships with assets greater than \$10 million. It also serves U.S. citizens and residents with offshore activities and non-residents with U.S. activities.
  - d. Tax Exempt and Government Entities (TE/GE) serves customers across three distinct taxpayer segments - Employee Plans, Exempt Organizations, and Government Entities.
  - e. Criminal Investigation (CI) investigates potential criminal violations and financial crimes in a manner that fosters confidence in the tax system.
  - f. Office of Professional Responsibility (OPR) administers the laws and regulations governing the practice of tax professionals before the Department of the Treasury and the Internal Revenue Service.
  - g. Whistleblower Office assesses and analyzes tips received from individuals who spot tax problems in their workplace or day-to-day business.
  - h. Return Preparer Office (RPO) seeks to improve taxpayer compliance by providing comprehensive oversight and support of tax professionals.
  - i. Online Services delivers strategy, policy and initiatives to strengthen the IRS online services experience.
- (3) The Deputy Commissioner for Operations Support (DCOS) oversees the IRS's integrated support functions, facilitating economy of scale efficiencies and better business practices. The functions under the DCOS include:
  - a. Information Technology (IT) manages and secures information resources and technology for the agency. IT establishes the IRS's long-range objectives and strategies for improving tax administration through modernizing tax administration systems.
  - b. The Chief Financial Office (CFO) manages a portfolio of corporate-wide activities including strategic planning, performance measurement, budget formulation, budget execution, accounting, financial management and internal controls.
  - c. Facilities Management and Security Services (FMSS) strategically partners with IRS customers, delivering a safe, secure and optimal work environment that promotes effective tax administration.
  - d. Human Capital Office (HCO) provides human capital strategies and tools for recruiting, hiring, developing and retaining a highly skilled and high performing workforce to support IRS mission accomplishments.
  - e. Privacy, Government Liaison and Disclosure (PGLD) preserves and enhances public confidence by advocating for the protection and proper use of identity information.
  - f. Equity, Diversity, and Inclusion (EDI) provides services and resources to enhance the IRS's ability to achieve its mission by leveraging the diversity

- of our workforce, cultivating inclusion within our workplaces and ensuring the civil rights of taxpayers and employees are respected and enforced.
- g. Office of the Chief Risk Office (CRO) oversees the Enterprise Risk Management Program, providing a strategic framework to effectively deal with risk across the agency.
  - h. Procurement provides acquisition services for all business units of the IRS and other bureaus and offices within Treasury.
  - i. Research Applied Analytics and Statistics (RAAS) provides strategic research, analytics, statistics and technology services.
- (4) Certain key functions report directly to the IRS Commissioner to maintain their independence from the operating units. The principals of these offices are:
- a. Chief Counsel (Counsel) provides legal interpretation and represents the IRS with complete impartiality, so that taxpayers know the law is being applied with integrity and fairness. Counsel reports to the Commissioner of Internal Revenue on tax matters and reports to the Treasury General Counsel on other matters.
  - b. Communications and Liaison (C&L) supports the IRS mission by building relationships and understanding between the IRS and its stakeholders through effective information sharing.
  - c. The Office of Appeals resolves tax controversies without litigation on a basis that is fair and impartial to both the taxpayer and the Government.
  - d. The National Taxpayer Advocate helps taxpayers resolve problems with the IRS and recommends systemic changes.
- (5) For additional information on these offices, see the applicable IRM section for the functional description of each major IRS organization and office under IRM 1.1, Organization and Staffing at <http://irm.web.irs.gov/link.asp?link=1.1>.
- (6) Exhibit 1.1.1-1 displays the IRS organizational structure in a flow chart. See Exhibit 1.1.1-1.

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Exhibit 1.1.1-1 (07-29-2019)

IRS Organization Chart - Internal Revenue Service Organization and Top Officials

For the most current information visit <https://irssource.web.irs.gov/CL/Documents/IRSOrganizationTopOfficialsChart.pdf>



