



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

1.10.1

JUNE 4, 2015

## EFFECTIVE DATE

(06-04-2015)

## PURPOSE

- (1) This transmits reinstated IRM 1.10.1 Office of the Commissioner of Internal Revenue, IRS Correspondence Manual.

## BACKGROUND

- (1) The former Congressional Correspondence and Quality Review Branch under the Office of Legislative Affairs is now part of the Executive Secretariat Correspondence Office (ESCO) under the Office of the Executive Secretariat. As a result of this organizational change, guidance previously included in IRM 11.5.3, Guide to Congressional Correspondence, and Document 11426, the IRS Correspondence Manual (September 2011) was combined into a revised IRM 1.10.1, *IRS Correspondence Manual*. The IRM 11.5.3 and Document 11426 are obsolete.
- (2) The ESCO is responsible for assigning, monitoring, and reviewing all ESCO controlled correspondence addressed to the Treasury Secretary, IRS Commissioner, Deputy Commissioners, and the Director, Legislative Affairs. For additional information send inquiries to the *ESCO* mailbox or visit the ESCO website at <http://irweb.irs.gov/AboutIRS/bu/cos/execsec/default.aspx>.
- (3) Readers can find guidance and procedures to follow when preparing ESCO controlled correspondence. In addition, IRM 1.10.1 provides general guidance for preparing all other types of IRS correspondence.

## MATERIAL CHANGES

- (1) This revision to IRM 1.10.1 replaces Document 11426, **The IRS Correspondence Manual** and guidance previously covered in IRM 11.5.3, Guide to Congressional Correspondence.
- (2) As a result of organizational changes, this IRM reflects the change from Legislative Affairs, Congressional Correspondence and Quality Review Branch to Office of the Executive Secretariat, Executive Secretariat Correspondence Office.

## EFFECT ON OTHER DOCUMENTS

This supersedes Document 11426, IRS Correspondence Manual, dated September 2011. This also supersedes IRM 11.5.3, obsolesced on August 12, 2014.

## AUDIENCE

All IRS Offices

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1.10.1

IRS Correspondence Manual

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## 1.10.1.1

(06-04-2015)

**Introduction to the IRS Correspondence Manual**

- (1) *Purpose:* The IRS Correspondence Manual defines policy and procedures for preparing IRS and Department of the Treasury correspondence. The procedures in this manual govern all Executive Secretariat Correspondence Office (ESCO) controlled correspondence. In addition, IRM 1.10.1 provides general guidance for all other IRS correspondence generated for internal and external communication, except for letters generated by the Correspondence System and Computer Paragraph (CP) Notices. Letters with approved form numbers (computer-generated) are also exempt. Overall, the IRS Correspondence Manual provides guidance and procedures consistent with the Department of the Treasury's correspondence procedures.
- (2) *Audience:* Employees who prepare executive correspondence. In addition, the IRM 1.10.1 audience also includes e-Trak coordinators who use the e-Trak system a communications tracking tool, to process ESCO controlled correspondence.
- (3) *Program Owner:* The Office of the Executive Secretariat, under the Chief of Staff office, is responsible for the contents of IRM 1.10.1 and any updates.
- (4) *Responsibility:* The ESCO also receives correspondence addressed to the President of the United States; and referrals from Treasury Legislative Affairs and Treasury Executive Secretariat. Operating as a national headquarters section, ESCO:
  - a. Reviews incoming congressional and taxpayer correspondence. Also reviews employee inquiries addressed to the Commissioner.
  - b. Controls the correspondence in the communications and tracking system, e-Trak.
  - c. Assigns the correspondence to the business units (BU) for response.
  - d. Reviews the draft responses to congressional members, key IRS stakeholders, some taxpayer inquiries and employee inquiries.
  - e. Monitors BU actions to respond to the inquiries.
- (5) *Contact:* Submit recommendations for changes or any other inquiries to the ESCO mailbox or visit the website at <http://irweb.irs.gov/AboutIRS/bu/cos/execsec/default.aspx>.

## 1.10.1.1.1

(06-04-2015)

**ESCO Controlled Correspondence**

- (1) The Executive Secretariat Correspondence Office (ESCO) manages several types of controlled correspondence (see IRM 1.10.1.3). The ESCO uses the e-Trak (see IRM 1.10.1.2) communications tracking system to control and process its inventory. However, ESCO does not track and process all IRS controlled correspondence.

## 1.10.1.1.2

(06-04-2015)

**Controlled Correspondence**

- (1) In general, controlled correspondence includes letters, reports and memorandums that are managed using a communications tracking system. Operating divisions (OD) track this correspondence from the time of receipt until closure. While the Executive Secretariat Correspondence Office uses e-Trak to control its inventory, ODs may also use e-Trak (as well as other types of communications systems) to track their inventory.

## 1.10.1.2

(06-04-2015)

**e-Trak**

- (1) The e-Trak is the official tracking system used to process Executive Secretariat Correspondence Office (ESCO) controlled correspondence.

- (2) The e-Trak system creates controls in response to incoming letters. It includes a document number that is used to track and update the status of a control.
- (3) The ESCO uses the e-Trak system to assign and track IRS correspondence addressed to the:
  - President
  - Treasury Secretary
  - IRS Commissioner
  - IRS Deputy Commissioners
  - Director, Legislative Affairs
- (4) The ESCO reviews the responses to these inquiries. It also reviews responses to letters, regardless of addressee, if they concern specific issues of interest to the IRS Commissioner, or if they are from chairmen or ranking members serving on committees of special interest to the IRS.
- (5) The ESCO will note signature level in the topic field of a control. Signature levels vary depending on the type of control.
- (6) Business units can use e-Trak to track and manage general correspondence or internal documents that need review and clearance.

#### 1.10.1.2.1 (06-04-2015)

#### **Head of Office (HoO) e-Trak Coordinator Responsibilities**

- (1) The Executive Secretariat Correspondence Office (ESCO) sends notification of controlled assignments to head of office (HoO) e-Trak coordinators in each operating division (OD). The HoO e-Trak coordinator is responsible for taking the following actions:
  - a. Assign the case to the appropriate office in their business unit (BU).
  - b. Attach documents, input comments into the system, and update the status of controls for managers and analysts in the BU.
  - c. Update the **Event Log** with all actions taken on a case.
  - d. Update e-Trak on the status of overdue controls.
  - e. Advise their BU offices on all extension requests.
  - f. Contact ESCO for extension requests within their BU.
  - g. Contact ESCO to reassign a control outside of their OD. However, HoO e-Trak coordinators do not have to contact ESCO to reassign a control within their OD.
  - h. Assist their BU offices with current ESCO procedures and conduct regularly scheduled e-Trak meetings.
- (2) The HoO e-Trak coordinator should use e-Trak to generate reports to track overdue controls assigned to the program areas. Managers in the BUs should also receive these reports to help them track and monitor correspondence. The e-Trak system allows users to generate inventory reports using the "My Reports" menu.
- (3) After the appropriate official signs the final document, the HoO e-Trak coordinator typically ensures that the assignment office coordinator scans a copy of the dated and signed response into e-Trak and closes the control. Make sure the final response documents are in PDF format.
- (4) The HoO e-Trak coordinators can deny extension requests from their BU offices without sending them to ESCO analysts if the extension involves BU or general (G) type correspondence. The reason for the denial must be docu-



mented in the e-Trak “Event Log.” Extension requests should be denied when correspondence is in the ESCO review process or when approved responses are waiting for final signature.

- (5) When closing a control by phone with a taxpayer or congressional office, HoO e-Trak coordinators must ensure phone closures are properly documented in the e-Trak “Event Log,” including the following information:
  - Name and phone number of the person who contacted the taxpayer or congressional office.
  - Date of contact.
  - Summary of the conversation with the taxpayer or congressional office documented in either the e-Trak **Event Log** or in a **Word** file attached to the control. If closing with a congressional office, document the name of the person you contacted.
- (6) The HoO e-Trak coordinators can contact ESCO for guidance before contacting the congressional office about an e-Trak control.

1.10.1.2.2  
(06-04-2015)  
**Documenting e-Trak**

- (1) Updating e-Trak with a status of the control is very important. Any individual involved in processing a control should update e-Trak with each action taken to process correspondence through closure.
- (2) Document every contact with the taxpayer or the congressional office using the “Case Events Log” or by scanning a written summary of the contact in the “Case Documents.”
- (3) Whenever possible, you should include the name and phone number of the person preparing the response. The Executive Secretariat Correspondence Office (ESCO) uses this information to respond to congressional staff and taxpayers when they call to check the status of an inquiry.
- (4) If you do not have access to e-Trak, please have your e-Trak coordinator input this information for you.

1.10.1.2.3  
(06-04-2015)  
**Access to e-Trak**

- (1) Users must first submit an *online Form 5081* (OL 5081) to gain access to e-Trak. Your e-Trak coordinator can grant permission to e-Trak and specify the level of access appropriate for the user.

1.10.1.3  
(06-04-2015)  
**Types of ESCO  
Controlled  
Correspondence**

- (1) The Executive Secretariat Correspondence Office (ESCO) monitors 5 types of correspondence:
  - Commissioner (C)
  - Commissioner Email Inquiries (CEI)
  - Commissioner Field Visits (CFV)
  - Business Unit (BU)
  - General (G)
- (2) Commissioner (C) correspondence includes letters/inquiries from:
  - Chairman or ranking member of any congressional committee.
  - Member(s) of IRS key congressional committee.
  - Other government agencies.
  - Any source where the subject matter is high-priority.

- (3) Commissioner email inquiries (CEI) include letters from IRS employees to the Commissioner's email box.
- (4) Commissioner field visit (CFV) inquiries include IRS employee questions received during these visits.
- (5) BU correspondence includes letters from:
  - Congressional offices
  - Trade groups/associations
  - State/federal government agencies
  - IRS governmental liaisons
  - Treasury Executive Secretariat
  - Treasury Legislative Affairs
  - Taxpayers (if ESCO decides a review of the response is necessary)
- (6) General (G) correspondence includes letters from:
  - Taxpayers
  - White House referrals
  - Treasury referrals
  - Taxpayer assistance calls (TPAC)

1.10.1.4  
(06-04-2015)  
**Time Frames for  
Responding to ESCO  
Controlled  
Correspondence**

- (1) The various types of correspondence controlled in e-Trak have different target dates, levels of review, and signature levels. When you send a draft for us to review, please allow **3 to 5 business days** for review. If you send us the draft **before 3 p.m. Eastern Time**, we will count the day you send it to us as the first business day. If we receive it **after 3 p.m. Eastern Time**, we will count the next day as the first business day.

1.10.1.4.1  
(06-04-2015)  
**Time Frames for  
Responding to ESCO  
Controlled  
Correspondence -  
Commissioner  
Correspondence (C)**

- (1) The target date for closing a commissioner case is **5 business days** from the date the Executive Secretariat Correspondence Office (ESCO) controls the document in e-Trak.
- (2) A draft response is due to ESCO **3 business days** before the target date.
- (3) The time frame for responding may be shorter if the congressional office requests a specific response date or the commissioner requests expedited handling of the inquiry. The ESCO will note the target date in the e-Trak control.

1.10.1.4.2  
(06-04-2015)  
**Time Frames for  
Responding to ESCO  
Controlled  
Correspondence -  
Commissioner Email  
Inquiries (CEI) and  
Commissioner Field  
Visit (CFV) Inquiries**

- (1) The target date for closing a CEI/CFV case is **20 business days** from the date the Executive Secretariat Correspondence Office (ESCO) controls the document in e-Trak.
- (2) A draft response is due to ESCO **5 business days** before the target date. Please allow **5 business days** for ESCO review.
- (3) Some CEI and CFV cases are a priority and require a **10 business day** response time. The ESCO will note priority cases in the case topic and event log of the e-Trak control.

- 1.10.1.4.3  
(06-04-2015)  
**Time Frames for Responding to ESCO Controlled Correspondence - Business Unit Correspondence (BU)**
- (1) The target date for closing a BU case is **20 business days** from the date the Executive Secretariat Correspondence Office (ESCO) controls the document in e-Trak.
  - (2) A draft response is due to ESCO **5 business days** before the target date. Please allow **5 business days** for ESCO review.
  - (3) The time frame for responding may be shorter if the congressional office requests a specific response date or for letters referred to us from the Treasury Department. The ESCO will note the expedited target date in the e-Trak control.
- 1.10.1.4.4  
(06-04-2015)  
**Time Frames for Responding to ESCO Controlled Correspondence - General Taxpayer Correspondence (G)**
- (1) The target date for closing general taxpayer correspondence (G) case is **30 business days** from the date the Executive Secretariat Correspondence Office (ESCO) controls the document in e-Trak. For taxpayer assistance calls, the business unit (BU) must return the call within **5 business days**.
  - (2) The time frame may be shorter for hardship cases. The ESCO will note the expedited target date in the e-Trak control.
  - (3) The BU does not need to clear the response through ESCO. However, the BU can request that ESCO provide a courtesy review.
- 1.10.1.5  
(06-04-2015)  
**Extending the Target Date of ESCO Controlled Correspondence**
- (1) You must request an extension of the target date of the control if you cannot meet the original date.
  - (2) Each type of correspondence controlled in e-Trak follows a different procedure for obtaining target date extensions and contacting the congressional office.
  - (3) A request for an extension should be based on legitimate reasons, for example:
    - A need for additional information from the constituent, congressman, taxpayer.
    - A need for additional time to conduct research or investigate an issue.
  - (4) If your e-Trak coordinator approves your request, he or she will contact the Executive Secretariat Correspondence Office (ESCO) to request an extension. For commissioner tracking cases, please contact ESCO using the mailbox address *\*Executive Secretariat E-Review* to request an extension.
  - (5) Business units (BU) should not call congressional offices to request extensions. Any contact with a congressional office should be limited to requesting a privacy release or additional information about an issue. The ESCO must coordinate all congressional requests for extensions. However, a BU manager or appropriate official can close a congressional control by email or phone without ESCO's permission.
- 1.10.1.5.1  
(06-04-2015)  
**Extending the Target Date of ESCO Controlled Correspondence - Commissioner Correspondence (C)**
- (1) If you cannot meet the target date, contact the Executive Secretariat Correspondence Office (ESCO) review team by email at *\*Executive Secretariat E-Review*. Do not contact the congressional office for an extension.
  - (2) Describe the reason for the delay and how much time you need to respond. An ESCO analyst will extend the date in e-Trak if the extension is approved.
  - (3) An ESCO analyst will notify you about the new date by email.

1.10.1.5.2  
(06-04-2015)  
**Extending the Target  
Date of ESCO Controlled  
Correspondence -  
Commissioner Email  
Inquiries (CEI) and  
Commissioner Field  
Visits (CFV)**

- (1) If you cannot make the target date for a case, send an extension request to your head of office e-Trak coordinator who will contact the case creator for a **one-time, 10 business day extension**. Occasionally, the Executive Secretariat Correspondence Office (ESCO) will consider additional time on a case-by-case basis. Requests for extensions must be based on a legitimate reason. For example:
  - A need for additional information from the constituent, congressman, taxpayer.
  - A need for additional time to conduct research or investigate an issue.
- (2) Describe the reason for the delay and how much time you need to respond. In most cases, ESCO can provide a **one-time, 10 business day** extension for the case. The CEI or CFV cases designated as a "Commissioner Priority" in e-Trak cannot be extended.

1.10.1.5.3  
(06-04-2015)  
**Extending the Target  
Date of ESCO Controlled  
Correspondence -  
Business Unit  
Correspondence (BU)**

- (1) Send an extension request to your head of office e-Trak coordinator who will contact the case creator for a **one-time, 10 business day extension**. Occasionally, the Executive Secretariat Correspondence Office (ESCO) will consider additional time on a case-by-case basis. Requests for extensions must be based on a legitimate reason.
- (2) If ESCO is already in the process of reviewing your draft, or you are waiting for signature on final response, you should not request an extension.

1.10.1.5.4  
(06-04-2015)  
**Extending the Target  
Date of ESCO Controlled  
Correspondence -  
General Correspondence  
(G)**

- (1) Send an extension request to your head of office e-Trak coordinator, who will contact the Executive Secretariat Correspondence Office (ESCO) for a **one-time, 10 business day extension**. Occasionally, ESCO will consider additional time on a case-by-case basis. Requests for extensions must be based on a legitimate reason.

1.10.1.5.5  
(06-04-2015)  
**Reassigning a Control  
within 5 Business Days  
of Assignment**

- (1) Occasionally, an office may have to reassign a control. The initial assignment office has **5 business days** from the date the case is created in e-Trak to decide whether to keep the control or send it back to the Executive Secretariat Correspondence Office (ESCO).
  - a. If the initial assignment office decides to keep the control, the head of office (HoO) e-Trak coordinator should assign it to the appropriate office within their business unit (BU) for response.
  - b. If the BU decides the control should be reassigned to a different operating division (OD), the HoO e-Trak coordinator should return the control to ESCO with a reason for the reassignment. ESCO will reassign it to the suggested OD.
  - c. If the assignment office is not sure whether to keep the control, they should consult with their BU subject matter expert before returning the case to ESCO.

## 1.10.1.6

(06-04-2015)

**Reassigning a Control  
after 5 Business Days of  
Assignment**

- (1) If **5 business days** have passed since the control was created and the assignment office determines the control should be reassigned to a different operating division (OD), the assignment office should email the new office to confirm acceptance of the reassignment and attach a copy of the incoming inquiry to the email. Also, provide the e-Trak number and reason for the reassignment in the email. In the e-Trak "Event Log":
  - a. Record the name of the person you spoke with in the new office.
  - b. Provide a written explanation for the reassignment.
  - c. Return the control to their head of office (HoO) e-Trak coordinator.
- (2) The HoO e-Trak coordinator should return the control to ESCO as follows:
  - a. Choose "New Case Event Log."
  - b. Choose "Return to Creating Office for Reassignment" from the drop down list.
- (3) ESCO will reassign the control to the new OD and extend the date based on the correspondence type. Do not reassign a case to another OD. Contact ESCO to reassign after you and the other OD agree to transfer the case.

## 1.10.1.7

(06-04-2015)

**Written Responses**

- (1) Most Executive Secretariat Correspondence Office (ESCO) controlled correspondence requires a written response.
- (2) For letters to members of Congress, usually we respond directly to the member either at the Washington, DC office or a local office, as the member specifies in his or her cover letter unless it would create a disclosure issue. Without proper disclosure authorization, we must respond directly to the taxpayer with a cover letter to the member of Congress.
- (3) If the member asks us to reply directly to his or her constituent, we do so and send a cover letter with a copy of our response to the member of Congress (provided we have proper disclosure authorization.)

## 1.10.1.7.1

(06-04-2015)

**Written Response for  
Commissioner  
Correspondence (C)**

- (1) The Executive Secretariat Correspondence Office (ESCO) closely monitors controls designated "Commissioner Correspondence." These include letters requiring the signature of the Treasury Secretary, IRS Commissioner, IRS Deputy Commissioner, or IRS Operating Division (OD) Commissioner. The ESCO will note the signature level in the topic field of the control.
- (2) Commissioner letters are from key members of the Congress or congressional committees of interest to the IRS. They may also be letters from any member on topics of special interest to the Commissioner. The ESCO includes procedures for handling these controls in the "Special Instructions" field of the e-Trak control. The "Commissioner" designation appears in the topic field.
- (3) The Commissioner usually signs letters to the members of any committee when they write in their capacity as chair on committee letterhead. The Commissioner also signs letters to ranking members when they write in their capacity as ranking members on committee letterhead.
- (4) **Signature Level:** ESCO will note the status in the topic field of the control. The signature level for Commissioner correspondence is:
  - Treasury Secretary
  - Commissioner

- Deputy Commissioner
- OD Commissioner

1.10.1.7.2  
(06-04-2015)

**Written Response for  
Commissioner Email  
Inquiries (CEI)**

- (1) The Executive Secretariat Correspondence Office (ESCO) monitors and reviews responses to Commissioner Email Inquiries (CEI). This type of correspondence includes employee inquiries and suggestions that employees send directly to the *\*Commissioner* email box. The Director, Executive Secretariat and the Chief of Staff's office will designate some cases as "Commissioner Priority." These cases are inquiries that the Commissioner is particularly interested in and would like to see an immediate resolution or investigation.
- (2) Some CEIs may require response and input from two or more business units (BU), also called dual assignment responses. When this occurs, ESCO will assign each employee issue to the appropriate BU for response and associate each case in e-Trak. Once ESCO receives the final approved draft, ESCO will send the response to the employee and inform the employee that he or she can expect to receive a response to the other issue(s) in a future email.
- (3) **Signature Level:** ESCO will return the response to the employee using the Commissioner's email box. If the BU decides the response should come directly from the BU, they should contact ESCO. Additionally, ESCO may ask the BU to send a response to the employee, especially responses about sensitive issues.

1.10.1.7.3  
(06-04-2015)

**Written Response for  
Commissioner Field  
Visit (CFV) Inquiries**

- (1) The Executive Secretariat Correspondence Office (ESCO) monitors and reviews responses to Commissioner field visit (CFV) inquiries. The CFVs are employee inquiries and suggestions that the Commissioner and his staff receive during field visits and tours to various IRS locations where employees participate in events such as town hall meetings, luncheons, and manager and NTEU meetings. The subject matter experts (analysts) in the business units (BUs) draft these responses and submit them for review to ESCO.
- (2) Since a number of the CFV inquiries come from employees during town hall meetings, we may not have an employee name to associate with the case.
  - a. If an employee's name is not included in the control, the BU analyst drafts a response addressing the issues and emails it to the ESCO mailbox at *\*Executive Secretariat E-Review*.
  - b. If an employee's name is included in the control, the BU analyst must draft a response addressed to the employee at his or her work address.
- (3) The ESCO will send a wrap-up letter to the site coordinator representative (SCR) summarizing the responses to all of the employee inquiries after each Commissioner visit.
- (4) You must clear all draft responses through ESCO. Please email your draft response for review **5 business days** before the e-Trak target date to the *\*Executive Secretariat E-Review* mailbox.
- (5) **Signature Level:** If a name and address are available, ESCO will send the response to the employee from the Commissioner's mailbox. The ESCO will send the CFV responses without an addressee to the senior commissioner representative (SCR).



1.10.1.7.4  
(06-04-2015)  
**Written Response for  
Business Unit (BU)  
Correspondence**

- (1) The Executive Secretariat Correspondence Office (ESCO) monitors and reviews responses to business unit (BU) correspondence which includes letters and referrals from:
  - Congressional offices
  - Trade groups/associations
  - State/federal government agencies
  - IRS governmental liaisons
  - Treasury Legislative Affairs
  - Treasury Executive Secretariat
  - Taxpayers (if ESCO decides a review of the response is necessary).
- (2) You must clear your draft response through ESCO before you mail it. During clearance, ESCO analysts will review your response and make suggestions if they determine that editing is necessary.
- (3) **Signature Level:** BU correspondence requires the signature of a territory manager or director. Routine Chief Counsel responses can use the branch chief signature level.

1.10.1.7.5  
(06-04-2015)  
**Written Response for  
General (G)  
Correspondence**

- (1) The Executive Secretariat Correspondence Office (ESCO) does not review general taxpayer correspondence. As a courtesy, however, ESCO can make an exception to review this type correspondence on a case-by-case basis. General correspondence includes:
  - Taxpayer mail
  - White House referrals
  - Taxpayer assistance calls
- (2) **Signature level:** General correspondence requires the signature of a front-line manager, office chief, or branch chief.

1.10.1.8  
(06-04-2015)  
**Telephone Responses**

- (1) Occasionally, a telephone response may be adequate to close a business unit (BU) case. The congressional office must agree to the phone closure.
- (2) Only a manager or management official, who has an in-depth knowledge of the response, should make the telephone call. For BU cases:
  - a. You can contact ESCO for guidance, but ESCO's permission is not necessary. The BU manager or management official must ask the congressional staff member if a telephone call is adequate.
  - b. If the congressional staff member asks for something in writing, the BU manager or management official who spoke with the staff member should prepare a follow up letter that summarizes the telephone conversation.
- (3) If you close the control by phone, you must do one of the following:
  - a. Document the call in the e-Trak "Event Log."
  - b. Write a summary of the phone call and scan it into e-Trak or attach a **Word** file to the e-Trak control that includes:
    - Date of call
    - Name of person who made the call.
    - Name of person who took the call in the congressional member's office, if this is a BU case.
    - A brief summary of the call.

- A statement indicating the congressional staff member's office was satisfied with a telephone closure, if this is a BU case.

- (4) If the case is a Commissioner Email Inquiry (CEI) or a Commissioner Field Visit (CFV) inquiry, the BU must first contact the case creator (the analyst who assigned the case to the BU), before closing the case by phone.
- (5) Commissioner correspondence cases cannot be closed with a phone call.
- (6) You do not need to contact ESCO to close general correspondence by phone.

1.10.1.9  
(06-04-2015)

#### Other Agency Referrals

- (1) For business unit (BU) correspondence, if you receive a letter that warrants referral to the Treasury Inspector General for Tax Administration (TIGTA) or another U.S. government agency, write a referral letter to the agency and draft a cover letter to the congressional office to send with a copy of the referral.
- (2) As a courtesy, the BU should forward the congressional office's letter to the appropriate agency. Do not tell the congressional office to write to another agency.
- (3) When forwarding a letter to another agency, make sure your letter includes a contact name, phone number, and address of the recipient at the receiving agency.
- (4) For BU cases, send the cover letter to the Executive Secretariat Correspondence Office (ESCO) for review.
- (5) The ESCO will review the letter and return it with edits, if needed.
- (6) When taxpayers erroneously send letters to IRS, write to the taxpayer(s) to inform them that they need to contact a different agency to resolve their issue or request the appropriate information.

1.10.1.10  
(06-04-2015)

#### Procedures for Clearance and Routing of ESCO Controlled Correspondence

- (1) Following are the procedures for handling the clearance and routing of the various types of Executive Secretariat Correspondence Office (ESCO) controlled correspondence. For a summary of these procedures, see *ESCO Procedures at a Glance*, located at [https://organization.ds.irsnet.gov/sites/cl/CLDocs/COS/at\\_a\\_glance\\_procedures.pdf](https://organization.ds.irsnet.gov/sites/cl/CLDocs/COS/at_a_glance_procedures.pdf).

1.10.1.10.1  
(06-04-2015)  
**Clearing ESCO Controlled Commissioner Correspondence (C)**

- (1) You have **5 business days** from the date the case is created in e-Trak to get a signed response to this inquiry. Clear your draft response through your business unit (BU) before sending it to the Executive Secretariat Correspondence Office (ESCO). Email the approved draft, signed Form 14074, *Action Routing Sheet*, Form 13839—*A Note to Reviewer*, and incoming documents from the congressional office to the *\*Executive Secretariat E-Review* mailbox.
- (2) The ESCO will review the draft, consult with you on any significant issues, and coordinate review of the draft with Treasury, OMB, and other IRS executives as necessary. You should send your draft response for review **3 business days** before the e-Trak target response date. The ESCO will prepare the signature package for final review and Commissioner signature.

**Note:** You may not see the draft response again at this point unless the reviewers make substantial changes.



1.10.1.10.2  
(06-04-2015)  
**Clearing ESCO  
Controlled  
Commissioner Email  
(CEI) Inquiries and  
Commissioner Field  
Visit (CFV) Inquiries**

- (1) You must clear all draft responses through the Executive Secretariat Correspondence Office. Please email your draft response for review **5 business days** before the e-Trak target date to the *\*Executive Secretariat E-Review*.

1.10.1.10.3  
(06-04-2015)  
**Clearing ESCO  
Controlled Business  
Unit Correspondence  
(BU)**

- (1) You must clear all draft responses through the Executive Secretariat Correspondence Office. Please email your draft response and incoming documents to the *\*Executive Secretariat E-Review* mailbox. Send the draft at least **5 business days** before the e-Trak target date.

1.10.1.10.4  
(06-04-2015)  
**Clearing General  
Correspondence (G)**

- (1) It is not necessary to clear general correspondence through the Executive Secretariat Correspondence Office.

1.10.1.11  
(06-04-2015)  
**ESCO Review of  
Responses**

- (1) The Executive Secretariat Correspondence Office (ESCO) will review the response for:
  - **Responsiveness:** Did we answer the questions? Is the response timely?
  - **Clarity:** Is the answer or message up front and not buried in the document? Is the letter easy to understand?
  - **Tone:** Is the tone defensive or arrogant? Is an apology needed? For example, we are late in responding. Is the apology up front and appropriate for the situation?
  - **Consistency:** Have we written other letters on the same topic? Are the answers among these letters consistent?
  - **Writing Mechanics:** Is the format correct? Are the grammar and punctuation correct?
- (2) If the review staff recommends a change that affects the technical or legal accuracy of the document, please contact ESCO to discuss alternative ways to phrase the response.

1.10.1.12  
(06-04-2015)  
**Closing e-Trak Controls**

- (1) Contact the Executive Secretariat Correspondence Office (ESCO) if you are uncertain whether you should close a control because of unanswered questions or unresolved issues. Generally, you should not close an e-Trak control if your response is incomplete.
- (2) The procedures for closing a control depend on the type of correspondence. (For a summary, see *ESCO Procedures at a Glance* at [https://organization.ds.irsnet.gov/sites/cl/CLDocs/COS/at\\_a\\_glance\\_procedures.pdf](https://organization.ds.irsnet.gov/sites/cl/CLDocs/COS/at_a_glance_procedures.pdf))

1.10.1.12.1  
(06-04-2015)  
**Closing ESCO  
Controlled  
Commissioner  
Correspondence (C)**

- (1) After the signature package is signed, the Executive Secretariat Correspondence Office (ESCO) will coordinate with Legislative Affairs for delivery of the final signed response.
- (2) The ESCO will re-assign the case back to the business unit (BU) prior to closure so that the BU will have access to the final signed response.

- (3) The ESCO will close the e-Trak control by scanning the signed response into e-Trak.

1.10.1.12.2  
(06-04-2015)

**Closing ESCO  
Controlled  
Commissioner Email  
Inquiries (CEI)**

- (1) The Executive Secretariat Correspondence Office (ESCO) will prepare the final response, send it to the employee, upload it to e-Trak, and close the e-Trak control. In some cases however, ESCO may ask the business unit (BU) to send the response to the employee if the case involves sensitive personnel matters or detailed technical information. The response can be sent by email or letter.

1.10.1.12.3  
(06-04-2015)

**Closing ESCO  
Controlled  
Commissioner Field  
Visit Inquiries (CFV)**

- (1) The Executive Secretariat Correspondence Office (ESCO) will prepare the final response, send it to the employee (if the employee's name is known), upload it to e-Trak, and close the e-Trak control. If an employee's name is not included in the control, ESCO will include the final response in the wrap-up letter to the site coordinator representative (SCR). In some cases however, ESCO may ask the business unit (BU) to send the response to the employee if the case involves sensitive personnel matters or detailed technical information. The response can be sent by email or letter.

1.10.1.12.4  
(06-04-2015)

**Closing ESCO  
Controlled Business  
Unit Correspondence  
(BU)**

- (1) Responses to business unit (BU) letters must be made in writing on official letterhead, unless the BU has approval from the congressional office to close the case with a phone call. After signature, the assignment office scans a copy of the signed response, uploads it to e-Trak, closes the control, and mails the response.
- (2) **Electronic signature.** Authors should sign correspondence with an original signature whenever possible. When an acting official must sign for an author, he or she should also use an original signature if possible. While an original signature is always preferred, authors have the option to sign correspondence with autopen if they cannot physically sign and the technology is available. The autopen appears in the same space normally used for an original signature -- between the complimentary closing and the signature block.
- (3) If an acting official needs to sign, the word "for" should appear next to the author's name and title in the signature block.

**Example:** Closing Controlled Business Unit Correspondence Signature Block

Sincerely,

[Return 5 times, leaving **4 lines** between the complimentary closing and the signature block at the end of the letter.]

[The actor's signature should appear in the spaces between the complimentary closing and the signature block.]

[The word "for" should appear next to the author's name in the signature block.]

[Author's name and title appears **5 lines below** the complimentary closing. Do not use the author's title if it appears on the letterhead.]

John Smith,  
Field Director

- (4) Letters cannot be signed with a name stamp.
- (5) **Electronic delivery.** Generally, per IRM 1.10.3.2.1 *Secure Messaging and Encryption*, we cannot send responses containing personally identifiable information (PII) by email. Therefore, if the response contains PII, we cannot

email the response, even if the congressional office or taxpayer requests it. However, if the response only contains publicly available, general information, we can email the PDF version of the response or the response on electronic letterhead. For more information about email and PII, visit the IRWeb at [http://irweb.irs.gov/AboutIRS/bu/pipds/about\\_pipds/aboutart/21360.aspx](http://irweb.irs.gov/AboutIRS/bu/pipds/about_pipds/aboutart/21360.aspx). We can fax a response if a taxpayer or congressional office needs expedited delivery. Confirm the fax number to make sure correspondence reaches the correct destination.

- (6) Occasionally, a phone closure may be appropriate. You can contact the Executive Secretariat Correspondence Office for guidance using the *\*Executive Secretariat E-Review* mailbox.

1.10.1.12.5  
(06-04-2015)  
**Closing General  
Correspondence (G)**

- (1) Written responses must be on official letterhead. After signature, the assignment office scans a copy of the signed response, uploads it to e-Trak, closes the control, and mails the response.
- (2) **Electronic signature.** Authors should sign correspondence with an original signature whenever possible. When an acting official must sign for an author, he or she should also use an original signature if possible. While an original signature is always preferred, authors have the option to sign correspondence with autopen if they cannot physically sign and the technology is available. The autopen appears in the same space normally used for an original signature -- between the complimentary closing and the signature block.
- (3) If an acting official needs to sign, the word “for” should appear next to the author’s name and title in the signature block.

**Example:** General Correspondence Signature Block

Sincerely,  
[Return 5 times, leaving **4 lines** between the complimentary closing and the signature block at the end of the letter.]  
[The actor’s signature should appear in the spaces between the complimentary closing and the signature block.]  
[The word “for” should appear next to the author’s name in the signature block.]  
[Author’s name and title appears **5 lines below** the complimentary closing. Do not use the author’s title if it appears on the letterhead.]  
John Smith,  
Field Director

- (4) Letters cannot be signed with a name stamp.
- (5) **Electronic delivery.** Generally, per IRM 1.10.3, we cannot send responses containing personally identifiable information (PII) by email. Therefore, if the response contains PII, we cannot email the response, even if the congressional office or taxpayer requests it. However, if the response only contains publicly available, general information, we can email the PDF version of the response or the response on electronic letterhead. For more information about email and PII, visit the [http://irweb.irs.gov/AboutIRS/bu/pipds/about\\_pipds/aboutart/21360.aspx](http://irweb.irs.gov/AboutIRS/bu/pipds/about_pipds/aboutart/21360.aspx). We can also fax a response if a taxpayer or congressional office needs expedited delivery. Confirm the fax number to make sure correspondence reaches the correct destination.

- (6) Responses to general letters may also be made by phone. For telephone responses, the assignment office must provide the following information in the e-Trak case "Event Log" and close the control:

- Name and phone number of the person who contacted the taxpayer.
- Date of contact.
- Summary of conversation with the taxpayer.

1.10.1.13  
(06-04-2015)  
**Disclosure Information**

- (1) Members of Congress have access to tax information under IRC 6103(c) as a designee of a constituent taxpayer or under IRC 6103(f) as a member of a tax writing committee of Congress.
- (2) Refer to IRM 11.3.4, *Disclosure of Official Information, Congressional Inquiries* for more information on disclosure of returns and return information.

1.10.1.13.1  
(06-04-2015)  
**Disclosure to Members of the Congress**

- (1) Members in their individual capacity are entitled to no greater access to returns or return information than any other person inquiring about the tax affairs of a third party.
- (2) The IRS can only disclose returns and return information to a taxpayer's designee, including a Member inquiring on behalf of a constituent, in accordance with IRC 6103. Generally, IRC 6103 protects returns and return information from disclosure unless the taxpayer provides a written request or authorization.

1.10.1.13.2  
(06-04-2015)  
**Types of Disclosure Authorizations**

- (1) Disclosure laws apply to congressional inquiries; however, the laws governing disclosure authorization for members of Congress permit some flexibility in the types of written authorization we can accept.
- (2) The written authorization from the taxpayer, or any person with a material interest, does not have to be a Power of Attorney or any specific form, although Form 8821, *Tax Information Authorization*, may be used for this purpose. See IRM 11.3.3, *Disclosure to Designees and Practitioners*, for additional information on disclosure of information to third parties.
- (3) The following forms of authorization allow us to disclose tax information:
- a. Signed letter from the taxpayer to the congressional member authorizing the IRS to disclose specific information; for example, the constituent can authorize the congressional member to inquire about a liability for a specific tax year.
  - b. Power of Attorney (POA) signed by the taxpayer authorizing the congressional member to receive tax return information on his or her behalf.
  - c. Congressional Authorization Form signed by the taxpayer authorizing the member and his or her staff to obtain information to assist the taxpayer. All congressional offices provide these forms under the Privacy Act of 1974.
  - d. Form 8821, *Tax Information Authorization*, signed by the taxpayer.
- (4) If the taxpayer does not provide an authorization form or letter, we can only provide general information. In your response, remind the congressional member of the disclosure requirements for providing returns or return information. You can also contact the congressional office by telephone to find out if they want to get authorization from the taxpayer.

1.10.1.13.3  
(06-04-2015)  
**Special Disclosure  
Authorizations**

- (1) Upon written request and only for use in closed executive session, we can provide information that can identify or be associated with a particular taxpayer to:
  - The Chairman of the House Committee on Ways and Means
  - The Chairman of the Senate Committee on Finance
  - The Chairman of the Joint Committee on Taxation
  - The Chief of Staff of the Joint Committee on Taxation
- (2) You can also provide information to other committees specifically authorized to inspect returns or return information by a resolution of the Senate or House of Representatives. For a joint committee (other than the Joint Committee on Taxation), the authorization requires a concurrent resolution by both the Senate and House of Representatives. **The request for the information must be in writing.**

1.10.1.13.4  
(06-04-2015)  
**Review of Disclosure  
Letter Authorization**

- (1) The taxpayer or authorized representative must address the letter to the congressional member or to his or her staff. An authorization is not adequate if the taxpayer addresses the letter with "Dear Sir/Madam:" If the letter is a courtesy copy of a letter from the taxpayer to another member, we can only provide information if the taxpayer attached a signed addendum requesting the assistance of the congressional member he or she copied on the original letter.
- (2) The taxpayer must sign and date the letter. A typed name does not authorize the disclosure of taxpayer information.
- (3) The letter must contain enough facts to determine the exact information or service requested. You must limit your response to the situation described by the taxpayer.
- (4) If the request to the congressional member is from a third party (an attorney or certified public accountant), you can provide information if you have a power of attorney (POA) from the taxpayer on file. The request must authorize us to disclose tax information to the third party POA on the taxpayer's behalf. Third parties cannot authorize access to a client's tax return information without a POA.
- (5) If the congressional member does not enclose a copy of the taxpayer's correspondence or authorization, you must write directly to the taxpayer. You should give the congressional member general information only and tell him or her you will work directly with the taxpayer.

1.10.1.14  
(06-04-2015)  
**Format for Responses to  
ESCO Controlled  
Correspondence**

- (1) In most cases, the Executive Secretariat Correspondence Office requires written responses using a standard and variable format depending on the circumstance of the inquiry.

1.10.1.14.1  
(06-04-2015)  
**Standard Elements for  
ESCO Controlled  
Correspondence**

- (1) All Executive Secretariat Correspondence Office controlled correspondence must conform to these standard format elements.

- 1.10.1.14.2 (06-04-2015)
- (1) Use Arial font, size 12.

**Font and Type for ESCO  
Controlled  
Correspondence**

- 1.10.1.14.3 (06-04-2015)
- (1) Center the date on the page, **3 lines below** the printed letterhead.
- (2) Do not date the letter before signature. The signing official's office will date it.

**Date Format for ESCO  
Controlled  
Correspondence**

- 1.10.1.14.4 (06-04-2015)
- (1) Begin the address at least **8 lines below** the letterhead on the left margin. If the letter is short, you can come down a few more lines to create a more balanced appearance. However, do not exceed 12 lines.

**Inside Addresses and  
Salutations Format for  
ESCO Controlled  
Correspondence**

- (2) Use single space, block left.
- (3) If a line is too long, such as "Member, U.S. House of Representatives," carry over part of the line to the next line and **indent 2 spaces**.
- (4) After the state abbreviation, space twice before the ZIP Code.

**Example:** The Honorable John Smith  
Member, U.S. House of  
[indent 2 spaces] Representatives  
P.O. Box 000  
Anywhere, VA 22222-0000

- 1.10.1.14.5 (06-04-2015)
- (1) Double space [**1 blank line**] the salutation below the address, flush with the left margin.

**Salutation Format for  
ESCO Controlled  
Correspondence**

- (2) For the salutation, type "Dear (Title) (Last Name):"

- 1.10.1.14.6 (06-04-2015)
- (1) The letter from the congressional office usually specifies the address to use to send your reply. Respond as directed unless doing so creates a disclosure issue.

**Format for Inside  
Addresses and  
Salutations for ESCO  
Controlled  
Correspondence**

- (2) Sometimes the congressional office asks us to respond directly to a constituent or to a local office address. If an address includes both the street address and a P.O. Box, use the P.O. Box.

- 1.10.1.14.7 (06-04-2015)
- (1) The following table provides examples of Senate addresses and salutations.

**Senate Address Format  
and Salutations for  
ESCO Controlled  
Correspondence**



Position	Example
Senate - Washington, DC Office	The Honorable (Full Name) United States Senate Washington, DC 20510 [1 blank line]  Dear Senator (Last Name):
Senate - Local Office	The Honorable (Full Name) United States Senator (Street Address) (City) (State) (ZIP Code) Dear Senator (Last Name):
Chairman - Senate Committee (see instructions below)	The Honorable (Full Name) Chairman/Chairwoman Committee on (Name) United States Senate Washington, DC 20510 Dear Mr. Chairman/Madam Chairwoman:
Chairman - Senate Subcommittee (see instructions below)	The Honorable (Full Name) Chairman/Chairwoman, Committee on (Name) Subcommittee on (Name) United States Senate Washington, DC 20510 Dear Mr. Chairman/Madam Chairwoman:
Ranking Member - Senate Committee	The Honorable (Full Name) Ranking Member, Committee on (Name) United States Senate Washington, DC 20510 Dear Senator (Last Name):
Ranking Member - Senate Subcommittee	The Honorable (Full Name) Ranking Member Committee on (Name) Subcommittee on (Name) United States Senate Washington, DC 20510 Dear Senator (Last Name):

- (2) Follow these instructions for determining the proper salutation:
- Place "Chairman" or "Chair" on the line by itself. Make your decision based on the format that gives the inside address the most balanced appearance.
  - If you place the committee name on the same line as "Chairman" and the committee name is long, carry over part of it to the next line and indent 2 spaces.

- c. A female committee chair has several options for the inside address and salutation. The option she chooses is a personal preference. Some prefer “Chair” in the inside address with a salutation of “Dear Madam Chair.” Others prefer “Chairman” and the salutation “Dear Madam Chairman”.

- (3) Please contact the Executive Secretariat Correspondence Office (ESCO) mailbox for guidance at *\*Executive Secretariat E-Review* Also, visit the *ESCO* website for helpful tips and topics at <http://irweb.irs.gov/AboutIRS/bu/cos/execsec/default.aspx>. Click on *Frequently Asked Questions*, as well as other options on the page.

1.10.1.14.8  
(06-04-2015)

**House of  
Representatives Formats  
& Salutations for ESCO  
Controlled  
Correspondence**

- (1) The following table provides examples of House of Representative addresses and salutations.

Position	Example
House of Representatives Washington, DC Office	The Honorable (Full Name) U.S. House of Representatives Washington, DC 20515 Dear Representative (Last name):
House of Representatives Local Office	The Honorable (Full Name) Member, U.S. House of Representatives (Local office street address) (City) (State) (ZIP Code) Dear Representative (Last Name): <b>Note:</b> If the Member, U.S. House of Representatives is too long, carry over part of it to the next line and indent 2 spaces. This will give the inside address a more balanced appearance
Chairman - House Committee (see instructions below)	The Honorable (Full Name) Chairman/Chair, Committee on (Name) U.S. House of Representatives Washington, DC 20515 Dear Mr. Chairman/Madam Chair:
Chairman - House Sub- committee (see instructions below)	The Honorable (Full Name) Chairman/Chair, Subcommittee on (Name) Committee on (Name) U.S. House of Representatives Washington, DC 20515 Dear Mr. Chairman/Madam Chair:
Ranking Member - House Committee	The Honorable (Full Name) Ranking Member, Committee on (Name) U.S. House of Representatives Washington, DC 20515 Dear Representative (Last Name):



Position	Example
Ranking Member - House Subcommittee	The Honorable (Full Name) Ranking Member, Committee on (Name) Subcommittee on (Name) U.S. House of Representatives Washington, DC 20515 Dear Representative (Last Name):

- (2) Follow these instructions for determining the proper salutation:
  - a. Place “Chairman” or “Chair” on the line by itself. Make your decision based on the format that gives the inside address the most balanced appearance.
  - b. If you place the committee name on the same line as “Chairman” and the committee name is long, carry over part of it to the next line and indent 2 spaces.
  - c. A female committee chair has several options for the inside address and salutation. The option she chooses is a personal preference. Some prefer “Chair” in the inside address with a salutation of “Dear Madam Chair”. Others prefer “Chairman” and the salutation “Dear Madam Chairman”.
- (3) Please contact the Executive Secretariat Correspondence Office (ESCO) for guidance at the mailbox address *\*Executive Secretariat E-Review*. Also, visit the <http://irweb.irs.gov/AboutIRS/bu/cos/execsec/default.aspx> website for helpful tips and topics. Click on *Frequently Asked Questions*, as well as other options.

1.10.1.14.9  
(06-04-2015)  
**Body of the Letter  
Format for ESCO  
Controlled  
Correspondence**

- (1) The body of the letter begins with a double space below the salutation. The letter is block style on the left margin. Do not indent paragraphs.
- (2) Be sure to include a closing paragraph, such as “If you have any questions, please contact me at (000) 000-0000 or (name) at (000) 000-0000.”
- (3) If your response is to a taxpayer, the Restructuring and Reform Act of 1998 (RRA 98) requires you to include the identification number of the contact person. As a courtesy, we always offer the congressional member the option of calling the person who signs the letter.

1.10.1.14.10  
(06-04-2015)  
**Complimentary Closing  
Format for ESCO  
Controlled  
Correspondence**

- (1) The standard complimentary closing is “Sincerely,”.
- (2) Begin the left side of the complimentary closing at the center of the page, double-spaced below the body of the letter.

1.10.1.14.11  
(06-04-2015)  
**Signature Block Format  
for ESCO Controlled  
Correspondence**

- (1) The left side of the signature block (name and title of the individual signing the letter) begins at the center of the page and is **4 lines (hit the enter key 5 times)** below the complimentary closing of the letter. Do not type the title below the name if the title is on the letterhead.
- (2) **Electronic signature.** Authors should sign correspondence with an original signature whenever possible. When an acting official must sign for an author,

he or she should also use an original signature if possible. While an original signature is always preferred, authors have the option to sign correspondence with autopen if they cannot physically sign and the technology is available. The autopen appears in the same space normally used for an original signature -- between the complimentary closing and the signature block.

- (3) If an acting official needs to sign, the word “for” should appear next to the author’s name and title in the signature block.

**Example:** Controlled Correspondence Signature Block

Sincerely,

[Return 5 times, leaving **4 lines** between the complimentary closing and the signature block at the end of the letter.]

[The actor’s signature should appear in the spaces between the complimentary closing and the signature block.]

[The word “for” should appear next to the author’s name in the signature block.]

[Author’s name and title appears **5 lines below** the complimentary closing. Do not use the author’s title if it appears on the letterhead.]

John Smith,  
Field Director

- (4) Letters cannot be signed with a name stamp.

1.10.1.15  
(06-04-2015)  
**Variable Elements for  
ESCO Controlled  
Correspondence**

- (1) Frequently, letters require certain elements (for example, attention line or enclosures) that are not necessary in all letters. Some congressional letters may require the following variable elements depending on the nature of the inquiry.

1.10.1.15.1  
(06-04-2015)  
**Attention Line Format  
for ESCO Controlled  
Correspondence**

- (1) Use an attention line when the congressional member refers to a staffer who is handling the inquiry. However, an attention line does not change the salutation which is directed to the congressional member.
- (2) Double space the attention line after the inside address and type: “Attention: (Full Name)” flush with the left margin. Insert 2 spaces after the colon. Write the name of the congressional staffer who is handling the inquiry. Double space below the attention line to begin the salutation.

**Example:**

The Honorable John Smith  
Member, U.S. House of Representatives  
P.O. Box 000  
Anywhere, VA 22222-000  
**[1 blank line]**  
Attention: Mrs. Jane Doe  
**[1 blank line]**  
Dear Congressman Smith:

1.10.1.15.2  
(06-04-2015)  
**Numbering Pages in  
ESCO Controlled  
Correspondence**

- (1) If your letter has more than 1 page, center page numbers (no dashes) at the one inch top margin, approximately **5 lines** from the top of the page.
- (2) Do not number the first page. Begin numbering with page 2.

- (3) Triple space (**2 blank lines**) after the page number and begin the first line of text. This is the default on many systems when you use the automated numbering option.
- (4) Use the same font for page numbers as in the body of the letter.

1.10.1.15.3  
(06-04-2015)  
**Using Enclosures in  
ESCO Controlled  
Correspondence**

- (1) You must identify your enclosure(s) in the body of the letter.  
**Example:** "You can find the guidelines in Publication 15 (copy enclosed)," or "I have enclosed a copy of Publication 15."
- (2) If you include one enclosure with the letter, type "Enclosure" flush with the left margin, double spaced below the signature block.
- (3) If you include multiple enclosures, type "Enclosures" followed by the number of enclosures in parentheses.

**Example:** "Enclosures (2)"

- (4) Use one space between "Enclosures" and the opening parentheses. Do not type "As stated." Do not list the enclosures at the end of the document.

1.10.1.15.4  
(06-04-2015)  
**Using Courtesy Copy in  
ESCO Controlled  
Correspondence**

- (1) When a congressional member asks you to respond directly to his or her constituent, you must send a cover letter to the member and enclose a copy of the letter to the constituent if the taxpayer authorizes the member to receive it.
- (2) Clear the letter to the constituent and the letter to the congressional member through the Executive Secretariat Correspondence Office. Even when you address the letter to the constituent, it is still a congressional inquiry.
- (3) Notate the "Enclosure" or "Enclosures ( ) (number of enclosures in the document)" on the cover letter to the congressional member.
- (4) On the letter to the constituent, type "cc: The Honorable (Full Name)" **2 lines below** the signature block or enclosure notation, flush with the left margin.
- (5) If the congressional member asks us to reply to the attention of a specific person in his or her office, put "Attention:" and the name of the person on the line below the member's name.

**Example:**

cc: The Honorable (Full Name)  
\_\_\_Attention: (Full Name)

1.10.1.15.5  
(06-04-2015)  
**Envelope Format for  
ESCO Controlled  
Correspondence**

- (1) Type the attention line within the address on the envelope. The Postal Service's automated scanners cannot read information placed below the city, state, and ZIP Code line. The Postal Service guidelines recommend no commas or periods on the envelope.

**Example:**

The Honorable John Smith  
Member US House of Representatives  
Attention Mrs Jane Doe  
PO Box 000  
Anywhere VA 22222-0000

1.10.1.16  
(06-04-2015)  
**A General Guide to  
Preparing  
Correspondence**

- (1) While previous sections of IRM 1.10.1 provide specific guidance for Executive Secretariat Correspondence Office (ESCO) controlled correspondence, the following sections provide a general guide for preparing all other types of IRS and Department of the Treasury correspondence.

1.10.1.17  
(06-04-2015)  
**Rules of Titling for  
Non-Congressional  
Correspondence**

- (1) What differentiates one chief, commissioner, or director from another is the title of the unit that he or she directs, and the division or department to which he or she reports.

**Example:** Director, Operations Policy and Support, Criminal Investigation Division  
vs.  
Director, Customer Accounts Services, Small Business/Self-Employed Division

- (2) Areas are headed by directors and are titled "Director, XX Area" or generically called "Area Director," regardless of whether the area director is an SES or GS-15, and regardless of the division to which he or she reports.

**Exception:** Tax Exempt and Government Entities division does not have area directors, nor does LB&I.

- (3) Heads of territories are titled "Manager."
- (4) The National Taxpayer Advocate's title is legislated and does not follow these conventions. The deputy to the National Taxpayer Advocate will be titled "Deputy National Taxpayer Advocate."
- (5) The Information Systems executive is titled "Chief Technology Officer (CTO)." There are two Deputy Chief Information Officers (CIOs) in the Chief Technology Officer organization – Deputy CIO for Strategy/Modernization and Deputy CIO for Operations.
- (6) The Chief Financial Officer and IRS Human Capital Officer are required titles and are not titled according to these conventions.
- (7) It is acceptable for a director to report to another director.

1.10.1.18  
(06-04-2015)  
**General Guidelines for  
Letters and  
Memorandums**

- (1) The following guidelines contain information common to the preparation of letters and memorandums. Typically, letters are used to convey written communication outside the Department of the Treasury and the Internal Revenue Service; memorandums are used to convey internal communication.

1.10.1.18.1  
(06-04-2015)  
**General Guidelines for  
Stationery**

- (1) Use the following table to choose the appropriate stationery.

For signature of the...	First page should be...	Succeeding pages should be...
Treasury Secretary	Off-white, green Treasury letterhead with title	Off-white, bond
Deputy Secretary	White, green Treasury letterhead with title	White, bond or plain paper

For signature of the...	First page should be...	Succeeding pages should be...
Commissioner or Deputy Commissioners	White, green IRS letterhead with titles	White, bond or plain paper
Division Commissioner or Chief-Level	White, green IRS letterhead with titles	White, bond or plain paper
Chief Counsel	White, green IRS letterhead with titles	White, bond or plain paper
Taxpayer Advocate or other person within Taxpayer Advocate organization	Approved Taxpayer Advocate letterhead without titles	White, bond or plain paper
Subordinate executives within divisions/functions	White, green IRS letterhead with division/function but no title, or white, green IRS letterhead with no organization or title specified	White, bond or plain paper
All others	White, green IRS letterhead with no organization or title specified	White, bond or plain paper

- (2) All letterhead stationery, whether it has a division/function organizational designation or a head of office (HoO) title preprinted in the upper left corner, will display:  
Internal Revenue Service  
Washington, D.C. 20224
- (3) The only approved exception to this is the Wage and Investment Division, whose letterhead will have its Atlanta, GA address preprinted at the top.
- (4) The local address where the recipient is instructed to write with questions should be typed in the body of the letter or memorandum.

**Note:** Only an HoO may have their title preprinted on stationery.

- (5) Each office must maintain its own supply of stationery. For information about ordering stationery, refer to *NDC Ordering Information* on the IRWeb at <http://publish.no.irs.gov/distrib/ndcorder.html>.
- (6) Offices may elect to use electronic letterhead stationery for memorandums and letters. However, the electronic format may not deviate from the guidelines in this manual. Templates of letterhead stationery are available for viewing and download from the *Letterhead Stationery Program* on the IRWeb at <http://publish.no.irs.gov/pubsys/letterhead/ltrhead.html>.

1.10.1.18.2  
(06-04-2015)

**General Guidelines for  
Margins**

- (1) Set all margins at 1 inch.

**Note:** For IRS correspondence only, left and right margins may be adjusted according to the length of the correspondence to create a more balanced appearance. Do not exceed 1 1/4 inches.

1.10.1.18.3  
(06-04-2015)

**General Guidelines for  
Justification**

- (1) Left margin is justified. "Justified" means that all lines begin at the same position on the left.

1.10.1.18.4  
(06-04-2015)

**General Guidelines for  
Font**

- (1) Arial font, size 12 is the only acceptable font.

**Exception:** All Treasury correspondence must use Times New Roman 12 pt. font.

1.10.1.18.5  
(06-04-2015)

**General Guidelines for  
Body Style and Spacing**

- (1) Do not indent paragraphs.  
(2) Single space body, regardless of number of lines.  
(3) Insert **1 blank line** between paragraphs and one space after each period ending a sentence.

**Exception:** All Treasury correspondence uses **2 spaces after each period** ending a sentence. One space follows colons and semi-colons.

- (4) Insert **1 blank line** between the last line of the address and the salutation, and **1 blank line** between the salutation and the first paragraph.

1.10.1.18.6  
(06-04-2015)

**General Guidelines for  
Lists and Outlines**

- (1) There are **2 spaces after periods** when you list or number items. Set tabs accordingly. Do not use pre-set tabs of more than **2 spaces**.  
(2) Line up the periods in numerical lists and outlines as shown below:

a.	9.	ii.
b.	10.	iii.

1.10.1.18.7  
(06-04-2015)

**General Guidelines for  
Using Acronyms**

- (1) Use an acronym when it's meaning has been spelled out the first time it is used and it is used again in the text.

**Example:** The National Treasury Employees Union (NTEU) is ... The report states that NTEU will...

**Exception:** You may use the abbreviation IRS in correspondence without first spelling out the complete title. However, do not use the title IRS and Internal Revenue Service interchangeably. Use one or the other throughout the correspondence.

- (2) Do not begin a sentence with an acronym; begin the sentence with "The".

**Example:** The National Treasury Employees Union (NTEU) is ... or  
The NTEU reported ...

- (3) When referring to the headquarters of a function, use a slash (/) between NHQ and the function.

**Example:** NHQ/OPR

1.10.1.19  
(06-04-2015)  
**General Guidelines for  
Preparing Non-ESCO  
Controlled Letters**

- (1) Letters are used to convey written communications outside the Department of the Treasury and the Internal Revenue Service. They are not used internally in the organization.

1.10.1.19.1  
(06-04-2015)  
**Elements of a Letter**

- (1) A letter has two types of elements:
- Required
  - Optional

1.10.1.19.2  
(06-04-2015)  
**Required Elements of a  
Letter**

- (1) Required elements in a letter include:
- Date
  - Inside address
  - Salutation
  - Body
  - Closing paragraph
  - Complimentary close
  - Signature block

1.10.1.19.2.1  
(06-04-2015)  
**Dating a Letter**

- (1) Do not date the letter prior to signature, but allow **3 lines below** the printed letterhead for the date.
- (2) The signing office will date the letter.

1.10.1.19.2.2  
(06-04-2015)  
**Inside Address of a  
Letter**

- (1) Begin the address at least **8 lines below** the letterhead. This allows at least **5 lines between** the address and date after the date has been added.
- Exception:** For Treasury letters, the address block should begin on the **9th line of the page**.
- (2) For short letters, type the address further down on the page to create a more balanced appearance. Do not exceed **12 lines**.
- (3) Single space and block left. If a line is too long and must be carried over to the next line, indent **2 spaces**.

**Example:**

The Wildlife Association of  
**[2 spaces]** the United States  
123 Main Street  
Springfield, PA 00000

- (4) An address with 1 addressee should be **no more than 6 lines**.
- (5) The information in an inside address varies according to the addressee (for example, letters to an individual, an organization, 2 or more people at the same address, 2 or more people at a different address, etc.).



- (6) Use only 1 title on the same line with a name.
- (7) If an address includes both the street address and a P.O. Box, use only the P.O. Box.

**Note:** Special mail handling, such as UPS or Federal Express, requires a street address.

1.10.1.19.2.3  
(06-04-2015)

**Salutation Format of a Letter**

- (1) Type the salutation, "Dear [Title and Name]:" **2 lines** below the address, flush with the left margin and followed by a colon. This will leave **1 blank line** between the address and salutation.

**Example:**

Mr. John Brown  
123 Main Street  
Springfield, PA 00000-0000  
**[1 blank line]**  
Dear Mr. Brown:

1.10.1.19.2.4  
(06-04-2015)

**Body of a Letter**

- (1) Begin the body **1 blank line below** the salutation, flush with the left margin

**Example:**

Dear Mr. Brown:  
**[1 blank line]**  
I am responding to ...

1.10.1.19.2.5  
(06-04-2015)

**Closing Paragraph of a Letter**

- (1) The standard closing paragraph for all correspondence should read "If you have any questions, please contact me or a member of your staff may contact [Name and Title] at (XXX) XXX-XXXX."

1.10.1.19.2.6  
(06-04-2015)

**Complimentary Close of a Letter**

- (1) Type "Sincerely," followed by a comma. Hit the return button twice, leaving **1 blank line** between the last line of the text and the complimentary close. Center the complimentary close to the page.

**Note:** You may have to set a tab for the center of the line.

**Example:**

Last line of text XXXXXXXXXXXX.  
**[1 blank line]**  
Sincerely,

**Exception:** For Treasury letters, "Sincerely," should be tabbed in at 3 inches.

1.10.1.19.2.7  
(06-04-2015)

**Signature Block of a Letter**

- (1) Type the signature block after **4 blank lines**, directly below the complimentary close.

**Example:**

Sincerely,  
**[1 blank line]**  
**[1 blank line]**  
**[1 blank line]**  
**[1 blank line]**



Full Name  
Title

- (2) The title need not be identified if preprinted on the letterhead (for example, head of office). The one exception is when we use Deputy Commissioner letterhead. You must specify which Deputy Commissioner is signing the letter.
- (3) All taxpayer correspondence must include an employee's name, contact telephone number, employee identification number, and signature.
- (4) **Electronic signature.** Authors should sign correspondence with an original signature whenever possible. When an acting official must sign for an author, he or she should also use an original signature if possible. While an original signature is always preferred, authors have the option to sign correspondence with autopen if they cannot physically sign and the technology is available. The autopen appears in the same space normally used for an original signature -- between the complimentary closing and the signature block.
- (5) If an acting official needs to sign, the word "for" should appear next to the author's name and title in the signature block.

**Example:** Letter Signature Block

Sincerely,

[Return 5 times, leaving **4 lines** between the complimentary closing and the signature block at the end of the letter.]

[The actor's signature should appear in the spaces between the complimentary closing and the signature block.]

[The word "for" should appear next to the author's name in the signature block.]

[Author's name and title appears **5 lines below** the complimentary closing. Do not use the author's title if it appears on the letterhead.]

John Smith,  
Field Director

- (6) Letters cannot be signed with a name stamp.

1.10.1.19.2.8  
(06-04-2015)

**Use of Professional Titles or Suffixes in a Letter**

- (1) The use of professional titles or suffixes in the signature block, for example, Ph.D., CPA, Esq., etc., is inappropriate and not permissible in official correspondence.

1.10.1.19.3  
(06-04-2015)

**Optional Elements of a Letter**

- (1) Use the optional elements as needed:
  - Attention line
  - Succeeding pages
  - Enclosure(s)
  - Courtesy copy
  - Blind courtesy copy
  - Postscript

1.10.1.19.3.1  
(06-04-2015)

**Using Attention Line in a Letter**

- (1) Include an "Attention" caption when correspondence is intended for the direct attention of a person other than the addressee.

- (2) Type "Attention: [Name(s) and Title]" **2 lines below** the address, flush with the left margin, leaving you with **1 blank line** between the last line of the address and the attention line.
- (3) Type the salutation **2 lines below** the "Attention" caption, flush with the left margin, leaving you with **1 blank line** between the attention line and the salutation.
- (4) The following is an example.

**Example:**

Mr. John Brown  
 President  
 XYZ Corporation  
 123 Main Street  
 Springfield, MD 00000-0000  
**[1 blank line]**  
 Attention: Mrs. Jane White  
**[1 blank line]**  
 Dear Mr. Brown:

**Note:** The salutation will reflect the name of the addressee and not the person named in the attention line.

1.10.1.19.3.2  
 (06-04-2015)  
**Numbering Pages in a Letter**

- (1) Center page numbers (no dashes) at the **1- inch** top margin. This is approximately **5 lines** from the top of the page. Exception: For all Treasury correspondence, center page numbers at the bottom of the page.
- (2) Begin numbering on the second page of the letter with page 2.
- (3) After the page number, insert **2 blank lines** and begin the first line of text.

1.10.1.19.3.3  
 (06-04-2015)  
**Using Enclosure(s) in a Letter**

- (1) Letters sometime include enclosures; not attachments. Enclosure(s) must be mentioned in the text of a letter.
- (2) Type "Enclosure(s)" **2 lines below** the signature block, flush with the left margin. If there is more than 1, type the number in parenthesis. Do not type "as stated."

1.10.1.19.3.4  
 (06-04-2015)  
**Using Courtesy Copy in a Letter**

- (1) Identify the recipients on the original and all copies when sending copies to someone other than the addressee.
- (2) Type "cc:" **2 lines below the signature block** or enclosure notation, flush with the left margin.
- (3) List the first recipient **2 spaces after the colon** and additional recipients directly under the first recipient.

**Example:** Courtesy copy (cc:) for more than one recipient:

cc: [Full name and Title]  
 \_\_\_[Full name and Title]

1.10.1.19.3.5  
(06-04-2015)  
**Using Blind Courtesy  
Copy in a Letter**

- (1) A “bcc:” notation is used when you want to send copies to others, but do not want the addressee(s) to know.
- (2) Type the notation on the official file copy and any other copies that you choose. **Do not** type “bcc:” on the original.
- (3) Type “bcc:” **2 lines** below the last item in the letter, or any notation, flush with the left margin.

**Example:** Format for “bcc” under a “cc”  
cc: Chief of Staff  
**[1 blank line]**  
bcc: Deputy Commissioners

1.10.1.19.3.6  
(06-04-2015)  
**Using a Postscript in a  
Letter**

- (1) A postscript can be used to express an idea that has been deliberately withheld from the body of a letter. Stating this idea at the very end gives it strong emphasis.

**Example:** “P.S.” Start on the second blank line below the copy notation or whatever was typed last.

1.10.1.19.3.7  
(06-04-2015)  
**Envelope Format**

- (1) Type the attention line within the address on the envelope.
- (2) Information that is placed below the city, state, and ZIP Code line cannot be read by automated mail scanners. The Postal Service guidelines recommend no commas or periods on the envelope.

**Example:** Attention line format:  
Mr John Black  
XYZ Corporation  
Attention Mrs Jane White  
123 Main Street  
Springfield MD 00000

1.10.1.20  
(06-04-2015)  
**Guidelines for Preparing  
Memorandums**

- (1) Memorandums are used to convey written communications within the IRS and between the IRS and the Department of the Treasury. They are not sent to the general public. Memorandums use attachments, not enclosures.
- (2) Memorandums are not usually prepared for the Treasury Secretary’s signature. However, action and information memorandums are sent to the Treasury Secretary. Treasury requirements mandate that these memoranda be created using Times New Roman 12 pt. font. All documents must be accompanied by a clearance sheet.

**Note:** These guidelines should be followed at all signature levels to maintain consistency.

1.10.1.20.1  
(06-04-2015)  
**Elements of a  
Memorandum**

- (1) A memorandum has two types of elements:
  - Required
  - Optional

1.10.1.20.2  
(06-04-2015)  
**Required Elements of a Memorandum**

- (1) Required elements include:
- Date
  - Address (MEMORANDUM FOR)
  - Sender (FROM:)
  - Subject (SUBJECT:)
  - Body

1.10.1.20.2.1  
(06-04-2015)  
**Dating a Memorandum**

- (1) Do not date prior to signature, but allow **3 blank lines** below the printed letterhead for the date. The date will be entered by the signing official's office.

1.10.1.20.2.2  
(06-04-2015)  
**Addressing a Memorandum**

- (1) Type "MEMORANDUM FOR [TITLE OR NAME AND TITLE]" in all capital letters at least **8 blank lines** below the letterhead, flush with the left margin. This allows at least 5 blank lines between the address and the date, after the date has been added.
- (2) If the memorandum is short, you may skip a few more lines to create a more balanced appearance. Do not exceed 12 lines.
- (3) Line up the second and any additional lines under the first word after "FOR"

**Example:** MEMORANDUM FOR CHIEF, APPEALS  
[1 blank line]  
MEMORANDUM FOR (NAME OF COMMISSIONER)  
COMMISSIONER

**Note:** "COMMISSIONER OF INTERNAL REVENUE" is only used in the sender (from/signature) block of a memorandum.

1.10.1.20.2.3  
(06-04-2015)  
**Sending a Memorandum**

- (1) Type "FROM:" in all capital letters **1 blank line** below the last line of the address, flush with the left margin.
- (2) Type the sender's title or name and title in initial caps and align with that of the addressee.

**Example:**  
MEMORANDUM FOR CHIEF, APPEALS  
[1 blank line]  
FROM: National Taxpayer Advocate

**Example:**  
MEMORANDUM FOR CHIEF, APPEALS  
[1 blank line]  
FROM: (Name of Commissioner)  
Commissioner of Internal Revenue

- (3) If a line is too long, carry it over to the next line and indent **2 spaces** under the first letter of the first line of the title.

1.10.1.20.2.4  
(06-04-2015)  
**Formatting the Subject of a Memorandum**

- (1) Type "SUBJECT:" in all capital letters **1 blank line** below the name of the sender, flush with the left margin.

- (2) Align the subject in initial caps with the sender's title or name and title. Type additional lines flush with the preceding line.

**Example:** Subject format  
MEMORANDUM FOR CHIEF, APPEALS  
[1 blank line]  
FROM: National Taxpayer Advocate  
[1 blank line]  
SUBJECT: Concise Statement of Subject Matter

1.10.1.20.2.5  
(06-04-2015)

#### Formatting the Body of a Memorandum

- (1) Begin the body of the memorandum **2 blank lines** below the last line of the subject, flush with the left margin.

**Example:** Subject and Body format:  
SUBJECT: Concise Statement of Subject Matter  
[1 blank line]  
[1 blank line]  
Start the body of the memo here and continue with the contents.

- (2) Be sure to include the standard closing paragraph for all correspondence.

**Example:** If you have any questions, please contact me or a member of your staff may contact John Black, Director, XXX Division, at (202) 000-0000.

1.10.1.20.3  
(06-04-2015)

#### Optional Elements in a Memorandum

- (1) Use the optional elements as needed:

- THRU: Line
- Succeeding Pages
- Approval or Concurrence Line
- Attachment(s)
- Courtesy Copy
- Blind Courtesy Copy
- Response Date

1.10.1.20.3.1  
(06-04-2015)

#### Formatting the THRU Line in a Memorandum

- (1) Type "THRU" in all capital letters **1 blank line** below the addressee, flush with the left margin, when sending a memorandum to an official through another person. Then, align the title or name and title with the addressee.

**Example:**  
MEMORANDUM FOR COMMISSIONER  
[1 blank line]  
THRU: Deputy Commissioners

1.10.1.20.3.2  
(06-04-2015)

#### Numbering Pages in a Memorandum

- (1) Center page numbers at the 1-inch top margin. Exception: For all Treasury correspondence, center page numbers at the bottom of the page.
- (2) Begin numbering on the second page with page 2.
- (3) After the page number, insert **2 blank lines** and then begin with the first line of text.

1.10.1.20.3.3  
(06-04-2015)

**Formatting the  
Approval/Concurrence  
Line in a Memorandum**

- (1) Type an approval/concurrence line **2 blank lines** below the last line of text, or **2 blank lines** below any notation and flush with the left margin. Use when the approval, endorsement, or action by another official is requested.
- (2) Allow 3 blank lines between "Approved:" and the signature line.

1.10.1.20.3.4  
(06-04-2015)

**Attachment(s) to a  
Memorandum**

- (1) You must mention the attachment(s) in the text.
- (2) Type "Attachment(s)" **1 blank line** below the last line of text, flush with the left margin. If there is more than one, type the number in parenthesis. Do not type "as stated."

**Example:** Attachments (2)

1.10.1.20.3.5  
(06-04-2015)

**Use of Courtesy Copy in  
a Memorandum**

- (1) Identify the recipients on the original and all copies when sending copies to someone other than the addressee.
- (2) Type "cc:" **1 blank line** below the last line of text or attachment notation, flush with the left margin.
- (3) List the first recipient **2 spaces** after the colon. List additional recipients directly under the first recipient.

**Example:**

cc: [Full Name, Title]  
    \_\_[Full Name, Title]

1.10.1.20.3.6  
(06-04-2015)

**Use of a Blind Courtesy  
Copy in a Memorandum**

- (1) A blind courtesy copy or "bcc:" notation is used when you want to send copies to others, but do not want the addressee(s) to know.
- (2) Type the notation on the official file copy and any other copies that you choose. **Do not type** "bcc:" on the original.
- (3) Type "bcc:" **1 blank line** below the last line in the memorandum, or any notation, flush with the left margin.

**Example:**

cc: National Taxpayer Advocate  
    **[1 blank line]**  
bcc: Deputy Commissioners

1.10.1.20.3.7  
(06-04-2015)

**Response Date in a  
Memorandum**

- (1) Type "Response Date:" **5 blank lines** below the printed letterhead with the date directly under it and as close to the right margin as possible.

**Note:** This is mandatory, if a response is required.

1.10.1.20.4  
(06-04-2015)

**Memorandum with  
Multiple Addressees**

- (1) Remember to omit the names and just use the titles when sending a memorandum to more than 2 addressees.

1.10.1.20.5  
(06-04-2015)  
**Memorandum for Distribution**

- (1) A “MEMORANDUM FOR DISTRIBUTION” may be used instead of listing recipients in the “MEMORANDUM FOR” line.
- (2) Type the distribution list **1 blank line** below the last line of text, or any notation, flush with the left margin.
- (3) Each division and function has a publishing services representative assigned to make copies and distribute memorandums addressed to various distribution lists (for example, MEMORANDUM FOR NATIONAL HEADQUARTERS EXECUTIVES). A completed Form 1767 , *Publishing Services Request*, with the signed memorandum should be given to the publishing services representative for processing.

1.10.1.21  
(06-04-2015)  
**Memorandum to Heads of Divisions and Units**

- (1) When addressing a memorandum that includes all heads of office (HoO), the distribution is to:
  - Commissioner of Internal Revenue
  - Deputy Commissioner for Operations Support
  - Deputy Commissioner for Services and Enforcement
  - Commissioner, Large Business and International Division
  - Commissioner, Small Business/Self-Employed Division
  - Commissioner, Tax Exempt and Government Entities Division
  - Commissioner, Wage and Investment Division
  - Chief, Agency-Wide Shared Services
  - Chief, Appeals
  - Chief, Communications and Liaison
  - Chief, Criminal Investigation
  - Chief Financial Officer
  - Chief Technology Officer
  - Chief, Planning, Programming and Audit Coordination
  - Chief Risk Officer
  - IRS Human Capital Officer
  - National Taxpayer Advocate
  - Executive Director, Equity, Diversity and Inclusion
  - Director, Affordable Care Act Office
  - Director, Office of Compliance Analytics
  - Director, Office of Online Services
  - Director, Office of Professional Responsibility
  - Director, Office of Research, Analysis and Statistics
  - Director, Privacy, Governmental Liaison and Disclosure
  - Director, Return Preparer Office
  - Director, Whistleblower Office
  - Chief Counsel
  - Chief of Staff
- (2) When addressing a memorandum that includes all division commissioners, the distribution is to:
  - Commissioner, Large Business and International Division
  - Commissioner, Small Business/Self-Employed Division
  - Commissioner, Tax Exempt and Government Entities Division
  - Commissioner, Wage and Investment Division
- (3) When addressing a memorandum that includes all chiefs, the distribution is to:
  - Chief, Agency-Wide Shared Services

- Chief, Appeals
- Chief, Communications and Liaison
- Chief, Criminal Investigation
- Chief Financial Officer
- Chief Technology Officer
- Chief Risk Officer
- IRS Human Capital Officer

- (4) When memorandums are addressed to all departmental offices and bureaus, it is not necessary to list each under secretary and assistant secretary. Instead, use general titles (Under Secretaries, Assistant Secretaries, General Counsel, Bureau Heads, etc.).
- (5) Typing in the office symbols depends on the level of the correspondence.
  - Do not type office symbols on correspondence at the HoO level.
  - At other levels, allow 2 spaces after the person's title before typing the symbols.
- (6) Electronic memorandums are subject to the same formatting guidelines as paper memorandums. All memorandums mailed electronically must be dated and signed before final distribution.

**Example:** /s/ John White John White Director, Operations Policy and Support  
CI:OPS

**Example:** /s/ Anthony Black for John White Director, Operations Policy and Support  
CI:OPS

- (7) Electronic memorandums, especially those requiring a response, should also be copied to the addressee's staff assistant or support staff so that response dates may be monitored.
- (8) For internal copies, prepare an Official File Copy and any other copies as directed by your HoO.

1.10.1.22  
(06-04-2015)  
**Guidelines For  
Preparing Signature  
Packages**

- (1) The preparation of the signature packages include proper:
  - Assembly
  - Routing
  - Review

1.10.1.22.1  
(06-04-2015)  
**Signature Package  
Assembly**

- (1) Routine signature packages should be assembled in yellow folders. Signature packages that require special handling (for example, expedite) should be assembled in red folders.

1.10.1.22.2  
(06-04-2015)  
**Preparation/Assembly  
Checklist for Signature  
Package**

- (1) The Preparation/Assembly Checklist will help you determine if you prepared and assembled your signature package correctly.
- (2) The table below shows the before and after assembly parts of the checklist.



Before Assembly	After Assembly
<p>Check the items below before you assemble your package</p> <ul style="list-style-type: none"> <li>• Did you use the appropriate stationery?</li> <li>• Did you set all margins at least 1 inch?</li> <li>• Did you allow adequate space for the date?</li> <li>• Did you allow adequate space between the date and the address?</li> <li>• Did you use the proper font?</li> <li>• Did you use the correct titles?</li> <li>• Did you use the proper salutation?</li> <li>• Did you use the correct format?</li> <li>• Did you use attachment(s)/enclosure(s) properly?</li> <li>• Did you proofread and use spell check?</li> <li>• Did you upload your final document to e-Trak?</li> </ul>	<p>Does the left side of the folder include:</p> <ul style="list-style-type: none"> <li>• Incoming Correspondence (if applicable)</li> <li>• Interim Reply (if applicable)</li> <li>• Background Material (if applicable)</li> <li>• Note to Reviewer (Form 13839-A )</li> </ul> <p>Does the right side of the folder include:</p> <ul style="list-style-type: none"> <li>• Treasury Information/Action Memorandum Clearance Sheet (if required)</li> <li>• Treasury Information/Action Memorandum, if required.</li> <li>• Original to be signed; and covered with a plastic document protector.</li> <li>• Attachment(s)/Enclosure(s), if applicable.</li> <li>• Envelope, if not for distribution.</li> </ul>

(3) Assemble the folder in the following order:

- Forward signature packages in **yellow folders**. Forward correspondence that requires expedited handling in **red folders**.
- For signature package folders for head of office, cover the original document to be signed with a plastic document protector.
- Ensure all documents are securely attached to folder.
- Attach a properly completed Action Routing Sheet Form 14074 to the outside of the folder.

**Note: Do not staple documents, nor staple the routing sheet to the front of the folder.**

1.10.1.23  
(06-04-2015)  
**Signature Package  
Clearance and Review**

- (1) This section provides instructions for reviewing and processing signature packages.
- (2) The head of office will determine who is responsible for making changes to a document that requires the Commissioner or Deputy Commissioner's signature or review.
- (3) All documents routed for review must be added to e-Trak as a "Word" document and must not be password protected. See IRM 1.10.1.10 .
- (4) The Action Routing Sheet (ARS) documents the correspondence review process and must be attached to the official file copy.
- (5) When routing, include the reviewer(s) name(s) and title(s) in priority order on the ARS for all signature packages.

1.10.1.23.1  
(06-04-2015)  
**Clearance and Review  
for Treasury Signature**

- (1) Refer to the Treasury Executive Secretariat Office for guidance about Treasury signature.

**Note:** Route all correspondence or material through the Office of the Commissioner or Deputy Commissioners prior to submitting to Treasury.

1.10.1.23.2  
(06-04-2015)  
**Routing Office Time  
Frame Required for  
Treasury Signature**

- (1) For Deputy Commissioner(s) allow minimum of **5 business days** for review.
- (2) For Chief of Staff/Commissioner allow minimum of **5 business days** for review and signature.

- (3) Generally, the head of office contact person for correspondence review is the secretary or staff assistant in the following offices:

- Commissioner of Internal Revenue
- Deputy Commissioner for Operations Support
- Deputy Commissioner for Services and Enforcement
- Commissioner, Large Business and International Division
- Commissioner, Small Business/Self-Employed Division
- Commissioner, Tax Exempt and Government Entities Division
- Commissioner, Wage and Investment Division
- Chief, Agency-Wide Shared Services
- Chief, Appeals
- Chief, Communications and Liaison
- Chief, Criminal Investigation
- Chief Financial Officer
- Chief Technology Officer
- Chief, Planning, Programming and Audit Coordination
- Chief Risk Officer
- IRS Human Capital Officer
- National Taxpayer Advocate
- Executive Director, Equity, Diversity and Inclusion
- Director, Affordable Care Act Office
- Director, Office of Compliance Analytics
- Director, Office of Online Services
- Director, Office of Professional Responsibility
- Director, Office of Research, Analysis and Statistics
- Director, Privacy, Governmental Liaison and Disclosure
- Director, Return Preparer Office
- Director, Whistleblower Office
- Chief Counsel
- Chief of Staff

**Note:** Stationery with preprinted titles is available only to the Commissioner, Deputy Commissioners and most of the above listed offices. All other offices should use plain letterhead.

1.10.1.23.3  
(06-04-2015)  
**e-Trak Assignment**

- (1) All signature packages addressed to a person(s) or organization(s) outside the IRS must have an e-Trak case number assigned.
- (2) Correspondence addressed to a person(s) or office(s) within the IRS will have an e-Trak case number assigned in accordance with head of office internal procedures.

- (3) All prepared correspondence for the Commissioner or Deputy Commissioner's signature must have an e-Trak case number assigned.
- (4) Ensure package is forwarded in e-Trak to the appropriate receiving office.
- (5) The e-Trak must be updated after each point of IRS review.
- (6) The final version of a letter or memorandum must be uploaded as a "pdf" document on letterhead with signature and be clearly labeled as such in e-Trak.
- (7) For Treasury packages, e-Trak will be updated to show the date sent to Treasury and the date returned after signature.

**Note:** Freedom of Information Act (FOIA) requests of Commissioner and Deputy Commissioner's correspondence is controlled by e-Trak. Researching FOIA requests is easiest when proper e-Trak procedures are followed.

1.10.1.24  
(06-04-2015)  
**Sample Letters Provided  
on the ESCO Website**

- (1) The Executive Secretariat Correspondence Office (ESCO) provides a variety of sample letters and memorandums on its ESCO website at <http://irweb.irs.gov/AboutIRS/bu/cos/execsec/default.aspx>. In addition, this website offers many other ESCO resources to help you prepare ESCO controlled correspondence as well as general correspondence.
- (2) If you cannot find what you are looking for, requesting additional information is easy. Send your questions to the ESCO mailbox at *\*Executive Secretariat E-Review*.

1.10.1.25  
(06-04-2015)  
**References**

- (1) You can find style guides at the following websites:
  - <http://www.gpoaccess.gov/stylemanual/browse.html>
  - <http://www.bartleby.com/141/index.html>
  - <http://www.theslot.com/>
  - <http://www.bedfordstmartins.com/Catalog/>
  - <http://apastyle.apa.org/>
  - [http://chicagomanualofstyle.org/CMS\\_FAQ/new/new\\_questions01.html](http://chicagomanualofstyle.org/CMS_FAQ/new/new_questions01.html)
  - <http://www.chicagomanualofstyle.org/home.html>
  - [http://www.mla.org/publications/style/style\\_faq/](http://www.mla.org/publications/style/style_faq/)
  - <http://www.libraryspot.com/>

1.10.1.25.1  
(06-04-2015)  
**Grammar**

- (1) You can find resources on grammar at the following websites:
  - <http://grammar.ccc.commnet.edu/grammar/composition/composition.htm>
  - <http://grammar.ccc.commnet.edu/grammar/composition/composition.htm>
  - <http://www.bartleby.com/>
  - <http://www.grammarbook.com/>

1.10.1.25.2  
(06-04-2015)  
**Dictionary and  
Thesaurus**

- (1) Find resources for dictionary and thesaurus:
  - <http://www.merriam-webster.com/>
  - <http://dictionary.reference.com/>
  - <http://thesaurus.com>

1.10.1.25.2.1  
(06-04-2015)  
**Encyclopedia**

(1) Find resources for encyclopedias:

- <http://www.britannica.com/>
- <http://www.encyclopedia.com/>