TAX EXEMPT AND
GOVERNMENT ENTITIES
DIVISION

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D C. 20224

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MEMORANDUM FOR ALL EMPLOYEES – TAX EXEMPT AND GOVERNMENT ENTITIES

FROM: Nanette M. Downing /s/ **Nanette M. Downing**
Assistant Deputy Commissioner for Government Entities/Shared Services (TE/GE)

SUBJECT: Interim Guidance for TE/GE Letter and Notice Procedures

Purpose

TE/GE Letter and Notice Procedures describe the steps required to create or revise TE/GE taxpayer correspondence intended for **10 or more recipients** (over the lifetime of the document) to ensure implementation of uniform IRS correspondence standards and assurance of timely delivery. Correspondence includes:

- Computer Paragraph (CP) notices
- Correspondex Letters (IDRS)
- Notices and enclosures
- Local letters or notices (such as examination and determination letters)

Employees and functions involved in these procedures include:

- Business Unit (TE/GE unit responsible for issuing the letter or notice) Designated Requestor (Requestor) (submit requests to TE/GE Communication & Liaison via *TE/GE Letters & Notices)
- TE/GE Communication & Liaison (TE/GE C&L)
- Office of Taxpayer Correspondence (OTC)
- OTC Customer Account Manager (CAM)
- Writer (OTC assigned)
- TEGE Counsel (final approval)
- Media and Publications (M&P)
- Taxpayer Advocate Service (TAS)

Scope

All TE/GE employees must follow these procedures when developing or revising any TE/GE taxpayer correspondence that is intended for 10 or more recipients during the lifetime of the document.

TE/GE C&L serves as the liaison between the Business Unit Designated Requestors and the Office of Taxpayer Correspondence and Media and Publications.

TE/GE C&L coordinates correspondence approvals from OTC, ensuring that letters and notices include plain language concepts prior to OTC submission. OTC then uses its staff of writers and TE/GE Counsel to ensure letters and notices are complete and accurate.

Letter and Notice Submission Process for Documents Intended for 10 or More Recipients

The OTC must process and approve new and revised letters and notices intended for 10 or more recipients over the lifetime of the letter or notice. This process must occur before distribution of the correspondence.

Starting the Process - TE/GE Business Units Identify a Need

(1) Business Units identify when they require new or revised letters or notices.

- New - an issue that can't be addressed by an existing letter or notice.

  Caution: Before submitting a new letter request, go to the Product Catalog Information page and search by title to determine if a suitable letter already exists.

- Revised – existing letters or notices that need technical clarity or adjustments to reflect organizational requirements. This includes existing letter or notice corrections.

(2) The Business Unit develops new or revised letters or notices using the following general guidelines:

- Use the form letter template for repository letters and the CRX letter template for Correspondex letters.
- State the purpose of the letter or notice. Include a contact point, a phone or fax number, originator name, IRS ID number, symbols, stop number and address.
- Use short sentences and simple words.
- Explain or simplify technical language. Don't quote the Internal Revenue Code or other legal terms.
- State what the recipient must do. List or bullet-point the actions the recipient must take.
- Include a response deadline and the action the IRS will take if a timely response isn't received.
- Ask for the recipient's phone number and the best time to call.
- Review all letters and notices every three years to ensure that they're still correct and meet their original purpose.

(3) Business units submit their request to the Business Unit Designated Requestor, who will review the request and work with the originator to prepare a draft of the correspondence to be submitted to TE/GE C&L. Business units may send the draft to their Counsel for review, if deemed necessary.

Note: Letters and notices for nine or fewer recipients don't need OTC/M&P approval. TE/GE C&L is available to review these letters, if requested.

(4) Approval by the Business Unit's Director may be required at the Director's discretion.

(5) The Business Unit Designated Requestor completes an OTC Correspondence Request Information form (see Exhibit 1) and emails a draft of the correspondence to C&L at *TE/GE Letters & Notices with "Letter or Notice Request" in the subject line.

Note: Correspondence approval can take from one week (expedited, with justification) to three months.

TE/GE C&L Letter and Notice Process

C&L will assign the request to a team member, who will input the request into the TE/GE Correspondence Clarity Tracker (Tracker) to document every letter or notice requested, emails sent and received, and steps taken during the process. This includes TE/GE C&L's actions, Requestor inquiries, interactions with the OTC and M&P and steps taken by TE/GE C&L project managers. Documenting these steps when they occur minimizes the risk of delaying the approval process. The team member performs the following actions:

(1) Create a new item on the Tracker.

(2) Repository and Correspondex letters require a Publishing Services Request (PSR) (For CP Notices, skip to step 4; a PSR is not used. OTC will process):

- For new letters, request a new letter and a catalog number.
- Include an official title of the letter and a descriptive paragraph about the letter's use (found on OTC Correspondence Request Information form, Exhibit 1). If the Requestor didn't provide a title or description, contact the Requestor for the information.
- Attach a sample of the document (M&P will post the final version received from OTC, not this initial version included with the PSR).

(3) Enter the PSR number and any new letter and catalog numbers on the Tracker.

(4) Send an email to Business Systems Planning (BSP) or other office, if applicable, advising them that there has been a request for a new or revised letter or notice.

(5) Edit the letter for plain language (see Form 14481, Plain Language Checklist and Review Sheet) and for other editorial changes (format, punctuation, etc.). The TE/GE C&L team member may send the letter to the TE/GE C&L project manager for a quick editorial review or a redline version to OTC so the Requestor can see all changes.

(6) Submit the letter to TAS for review.

(7) Generally, don't send the Requestor a copy for review until after OTC has provided their edits, unless changes are substantive.

(8) Submit an OTC Green Button Request (GBR) including:

- The PSR number and the new letter or notice and catalog numbers.
- If the Requestor noted TEGE Counsel's involvement in the creation or revision of the correspondence, include the TEGE Counsel person's name in the GBR notes (so OTC knows to send the letter back to them during the final approval stage).
- Include the TAS person's name in the GBR notes (so OTC knows to send the letter back to them during the final approval stage).
- A Word file of the latest version of the letter.
- A copy of the OTC Correspondence Request Information form, Exhibit 1.

(9) Enter the GBR case number into the Tracker.

(10) Review OTC's comments when the OTC CAM responds:

- If **wording was changed**, send the letter to the Requestor for approval. (Requestor approval is generally needed only if changes are other than format.)
- If **no wording was changed** or after the Requestor returns the letter, send the letter back to the CAM.

(11) Review TEGE Counsel comments sent by the CAM.

- If Counsel's changes are only formatting, send back to the CAM as approved (if acceptable).
- If Counsel's changes affect wording, send to Requestor for approval before sending back to CAM.

(12) When everyone agrees on a final version, the CAM will send the TE/GE C&L team member a PDF and an OTC comment form. Digitally sign the PDF letter and the OTC Comment Form and return them to the CAM.

Note: When OTC approves and sends new and revised repository letters to M&P, the letters can be used immediately, even though it may be a few days before M&P posts the letters to the repository.

(13) CAM will forward new or revised PDFs (not CP notices) to M&P for publishing and to the TE/GE C&L team member. M&P will create a formal PDF version of the correspondence and send it to the TE/GE C&L team member. If no corrections are needed (you may also allow the Requestor to review), digitally sign the PDF and return it to M&P. OTC will sign and send to M&P. This means the document is approved.

(14) TE/GE C&L will submit the new or revised notice or letter to BSP or other programmer for input into the system for general use.

- IDRS – CRX Letters generate from the Entity, Accounts Management, Unpostables and ERS/Rejects Functions (Programs)
- BMF – CP Notices generate from Master File programming
- EPMF – CP Notices generate for programming
- LINUS – Acknowledgement notices
- MEDS – Acknowledgement notices
- EDS – EP/EO Determination Letters (etc.)
- TRAC – MAPICS Determination Letters & Acknowledgment Letters
- RCCMS – Various Letters

Note: Only repository letters are shown in the letter repository. CRX letters can be found in SERP. CP Notices are not shown in the letter repository.

Steps for Obsoleting Letters

(1) The Business Unit will identify a letter that needs to be obsoleted. The Requestor will submit an email with a copy of the letter, the reason it should be removed and a contact person to TE/GE C&L at *TE/GE Letters & Notices with "Obsolete Letter" in the subject line.

Note: Alternatively, TE/GE C&L may identify a letter to be obsoleted.

(2) TE/GE C&L will enter the letter into the Tracker system.

(3) TE/GE C&L will submit a notice of obsolete letter to the Business Unit's Examination, Determination, Compliance Unit and BSP functions, as well as the Director, with two weeks to provide an opportunity to dispute the letter being obsoleted.

(4) If no one objects after the two-week time frame, TE/GE C&L will submit a PSR to M&P to have the letter obsoleted and send an email to BSP or other office to have the letter removed from the systems.

Direct any questions regarding this memorandum to *TE/GE Letters & Notices.

The contents of the memorandum will be incorporated into IRM 25.13.2.

Resources:

Letter Program IRM 1.17.2.3.7

Internal & Public Use Letters IRM 1.17.8.5.2

Form Letter Program

Plain Language at IRS

M&P Letter Listing

Attachment – Exhibit 1

cc: www.irs.gov

Exhibit 1

OTC Correspondence Request Information

Details for OTC Green Button Request

Date request sent by TE/GE:

Requestor/SME:

☐ The attached letter will be used, as necessary, to contact organizations/plan sponsors/government entities concerning general TE/GE issues. This letter is not related to a specific TE/GE project.

Subject	Answer
Letter title (new) or changes to title (revised):	
Letter description (new) or changes (revised):	
Letter key issue*:	
Expected result*:	
Number of letters to be sent initially*:	

☐ The attached letter will be used for a specific TE/GE project.

Subject	Answer
Letter title (new) or changes to title (revised):	
Letter description (new) or changes (revised):	
Project number (Business Unit assigned)*:	
Project issue*:	
Expected result*:	
Number of letters to be sent initially*:	
Questionnaire included:	Yes ☐ No ☐

☐ The attached questionnaire will be attached to the letter indicated above.

* Only needs to be completed for “new” letters

Issue	Required
Spanish translation needed:	Yes ☐ No ☐
Is there a process in place for who will handle undeliverable letters?:	Yes ☐ No ☐
Letter published on IRS.gov:	Yes ☐ No ☐
[Repository letter](#) or [Correspondex letter](#):	Repository ☐ CRX ☐ If a CRX letter: Which program is associated with the letter? Who is the programmer?
Subject matter expert's contact information:	Name: Phone Number Organization code:
Printed on local workstation:	Yes ☐ No ☐
Will letter be included in the IRM:	Yes ☐ No ☐ IRM:
Has TEGE Counsel been involved:	Yes ☐ No ☐ TEGE Counsel person:

Indicate to which system the approved notice or letter should be uploaded:

- ☐ IDRS – CRX Letters generate from the Entity, Accounts Management, Unpostables and ERS/Rejects Functions (Programs)
- ☐ BMF – CP Notices generate from Master file programming
- ☐ EPMF – CP Notices generate for programming
- ☐ LINUS – Acknowledgement notices
- ☐ MEDS – Acknowledgement notices
- ☐ EDS – EP/EO Determination Letters (etc.)
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- ☐ RCCMS – Various Letters