IRM PROCEDURAL UPDATE

DATE: 08/05/2026

NUMBER: tas-13-0826-0738

SUBJECT: Taxpayer Advocate Case Procedures; Casework Communications

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

CHANGE(s):

IRM 13.1.6.1.1 was expanded to provide a detailed explanation of the contents of the IRM.

(1) To advocate effectively, TAS employees must be excellent communicators and need to know how to use both written and oral communications to convey an attitude of advocacy and service. Employee communications must be professional and at the same time encourage confidence in the TAS organization and its representatives. Communications must be clear, concise, and informative. Taxpayers need to know we hear them and want to help resolve their problems in a fair and equitable manner. TAS employees have an obligation to educate taxpayers about their rights, while also ensuring these rights are being considered and protected. Refer to IRM 13.1.16.4, Communication Skills and Requirements, for additional guidance.

(2) The Taxpayer Bill of Rights (TBOR) lists rights that already existed in the tax code, putting them in simple language and grouping them into 10 fundamental rights. Employees are responsible for being familiar with and acting in accord with taxpayer rights. See IRC 7803(a)(3), Execution of Duties in Accord with Taxpayer Rights. For additional information refer to the Taxpayer Bill of Rights website.

(3) In communications with taxpayers (and their representatives) TAS employees must:

a. Protect the taxpayer’s right to be informed by explaining what they need to do to comply with the tax laws and provide clear explanations of the laws and IRS procedures for all tax forms, instructions, publications, notices, and correspondence. Taxpayers have the right to be informed of IRS decisions about their tax account, and to receive clear explanations of the outcomes.

b. Protect the taxpayer’s right to receive prompt, courteous, and professional assistance in their dealings with the IRS, and must speak to the taxpayer in a way they can easily understand and provide clear and easily understandable communications. Taxpayers must be given a means to file complaints about inadequate service.

c. Protect the taxpayer’s right to confidentiality by following all disclosure laws and guidelines and take appropriate action if the taxpayer’s information is wrongfully used or disclosed.

(4) The guidance contained within this IRM will help advocates:

- Establish clear expectations for taxpayers and/or representatives about what to expect and when;
- Establish clear and reasonable expectations about timeliness and responsiveness;
- Streamline employee procedures;
- Put more focus on advocacy and case progression;
- Provide greater flexibility to taxpayers in communication methods;
- Tailor communications to taxpayer’s and/or representative’s preferences;
- Provide faster acknowledgment and clearer expectations for taxpayers and/or representatives;
- Provide taxpayers and/or representatives updates tied to advocacy actions; and
- Build trust and deliver excellent customer experiences.

IRM 13.1.6.2 was added to include general guidance on communication.

(1) TAS employees must use the taxpayer and/or representative preferred communication methods whenever possible. However, the employee can adjust the method if the communication is more involved than a simple status update or if the taxpayer or representative requests a phone call. For example, if the taxpayer or representative has questions or the employee needs to explain a complex resolution or has a time-sensitive request, the employee should use the phone

(2) TAS employees must update and/or verify that Phoenix correctly reflects the taxpayer’s and/or representative’s preferred method of contact and contact information (phone, address, and email, if applicable).

(3) TAS communications should provide realistic expectations for future status updates.

(4) TAS employees must document all communications and actions in Phoenix.

IRM 13.1.6.3 was added to provide guidance on Disclosure.

(1) TAS is responsible for protecting tax returns and tax return information and Privacy Act records. See IRC 6103, Confidentiality and Disclosure of Returns and Return Information,

for provisions on protecting and disclosing confidential returns or return information. See IRM 11.3, Disclosure of Official Information, for guidance on disclosure.

(2) TAS employees must take all necessary safeguards to confirm that any person with whom they are dealing is properly authorized to received the protected federal tax information. A TAS employee who makes a willful unauthorized disclosure may be subject to criminal penalties under IRC 7213 and IRC 7213A and may also be discharged from employment.

(3) TAS employees who make an inadvertent disclosure of federal tax information to an unauthorized third party must notify their manager of the incident. See IRM **11.3.38.5.1**, Reporting Non-willful Inadvertent Disclosures of Sensitive Information, for more information. In addition to the reporting requirement to the employee's manager, inadvertent unauthorized disclosures of Sensitive But Unclassified (SBU) data, including personally identifiable information (PII) and federal tax information (FTI), are reported to Privacy, Government Liaison and Disclosure/Incident Management (PGLD/IM) via the PII Breach Reporting Form. See IRM **10.5.4**, Incident Management Program and the Data Protection page in the Disclosure and Privacy Knowledge Base Site at **Privacy, Governmental Liaison and Disclosure (PGLD) Incident Management Office (IM) Data Breach Process** for additional information and reporting procedures.

(4) Employees will perform disclosure authorization and verification activities early in the case, if possible. TAS employees will document these disclosure activities and whether they pertain to future contacts in the Phoenix Feed for the case.

(5) For oral communication:

a. TAS employees are responsible for verifying that they are speaking with the correct taxpayer or representative. For guidance on speaking with taxpayers, TAS employees should follow IRM 21.1.3.2.3, Required Taxpayer Authorization and IRM 21.1.3.2.4, Additional Taxpayer Authentication, For guidance on speaking with representatives, TAS employees should follow IRM 13.1.23.3, General Disclosure Rules, IRM 13.1.23.9, Direct Taxpayer Contact When Valid POA on File, and IRM 21.1.3.1, Third Party (POA/TIA/F706) Authentication. For guidance on Congressional Authentication, see IRM 13.1.8.4.4, Disclosure.

   Note: Even if a TAS employee is unable to authenticate the taxpayer because IDRS is unavailable, a TAS employee can continue to work with the taxpayer or representative. They must authenticate the caller before providing or disclosing any account information to the caller; however, they do not have to complete authentication to take down a description of the problem and any other information the taxpayer (or representative) voluntarily chooses to provide. A description of the problem (even if unable to verify on IDRS) should be sufficient to establish a case if it meets criteria.

b. Prior to providing authorized tax return information, ask for identifying information and conduct IDRS research to validate the responses (*e.g.*, name and TIN).

c. Once disclosure is verified, document taxpayer or representative authentication in Phoenix by creating a Log Communication and checking the "Disclosure Verified" box.

Note: If you are working with both taxpayers, (*e.g.*, you are working with both spouses on a case), create one Log Communication for the primary taxpayer and check the 'Disclosure Verified' box, and in the Comments section notate the name of the secondary taxpayer for whom you are speaking and "DV" once disclosure has been verified.

d. If more than one TAS employee contacts the same taxpayer or representative on the same case, the subsequent employee must also authenticate the taxpayer's or representative's identification before disclosing any information. Once disclosure is verified, document every taxpayer or representative authentication in Phoenix by creating a Log Communication and checking the "Disclosure Verified" box.

e. There will be situations where taxpayers are hesitant to provide their TINs (including when they have already provided their TIN in the voice mail on the local TAS line) when you call them. In these situations, to ease any taxpayer concerns: identify yourself as a representative from the IRS/TAS, ask if the taxpayer TAS is trying to contact is available, and if you reach the taxpayer, verify their identity by providing the taxpayer with the first five (5) digits of their TIN and have the taxpayer verify the last four (4) digits.

(6) For email communication:

a. The TAS employee must first speak with the taxpayer or representative via phone to perform disclosure verification and verify the taxpayer's or representative's email address.

b. Once disclosure verification has been completed, the TAS employee will send a test email to the taxpayer for representative to validate they are using the correct email address in order to prevent inadvertent disclosure.

c. After a verification response is received from the taxpayer, the employee will send future communications to the taxpayer or representative via encrypted email.

d. If an employee is unable to reach the taxpayer or representative by phone to perform disclosure verification prior to using email, the employee can send the taxpayer or representative a short email asking the taxpayer or representative to call the employee so disclosure verification can be performed.

Note: The employee must communicate with the taxpayer or representative using mail until disclosure verification via phone can be completed.

Note: If the taxpayer cannot open the encrypted email or it doesn't seem to be going through, ask the taxpayer to choose a different method for receiving communications.

(7) Employees must never forward internal email communications between TAS and the IRS to the taxpayer or representative.

(8) For communication by mail:

a. When an employee is unable to perform disclosure verification by phone, written correspondence regarding the TAS case will be mailed to the taxpayer's address of record on CC ENMOD in IDRS. However, if TAS receives correspondence directly from the taxpayer, but the correspondence from the taxpayer has a different address from the address of record in IDRS, the employee should send a letter to the address on the correspondence as long as there is no indication or reason to suspect identity theft

(9) For communication by text: Employees will **not** communicate with taxpayers or representatives by text message. This is not a secure method of communication and is prohibited per IRM 10.5.1.6.9 (4), Text Messaging (Texting).

IRM 13.1.6.3.1 was added to provide guidance on Disclosure of Collection Activities with Respect to Joint Returns.

(1) IRC 6103(e)(8), Disclosure of Collection Activities with Respect to Joint Return, balances two key taxpayer rights by providing that if any deficiency of tax with respect to a joint return is assessed and the individuals filing such return are no longer married or no longer reside in the same household, upon request in writing by either of such individuals, the Secretary shall disclose in writing to the individual making the request whether the Secretary has attempted to collect such deficiency from such other individual, the general nature of such collection activities, and the amount collected.

(2) IRC 6103(e)(8), balances two key taxpayer rights:

a. The Right to be Informed - Taxpayers have the right to know what they need to do to comply with the tax laws. They are entitled to clear explanations of the laws and IRS procedures in all tax forms, instructions, publications, notices, and correspondence. They have the right to be informed of IRS decisions about their tax accounts and to receive clear explanations of the outcomes.

   Note: This includes informing a divorced or separated spouse about IRS collection activities taken against the other spouse in connection with tax owed on a jointly filed return.

b. The Right to Privacy - Taxpayers have the right to expect that any IRS inquiry, examination, or enforcement action will comply with the law and be no more intrusive than necessary, and will respect all due process rights, including search and seizure protections and will provide, where applicable, a collection due process hearing.

   Note: The information available to the spouse under this provision is limited to protect the other spouse's privacy.

(3) See IRM 11.3.2.4.1.1, Disclosure of Collection Activities with Respect to Joint Returns, and IRM 5.1.22.4, Disclosure of Joint Returns - Divorced or Separated Spouses, when determining what information can be disclosed to the other spouse.

(4) Exercise caution in what information is shared with a spouse about the other taxpayer when there is an indication on IDRS or Phoenix that the taxpayer is a victim of Domestic Violence.

Note: Phoenix will display a Victim of Domestic Violence (VODV) checkbox. If the taxpayer has been identified as a Victim of Domestic Violence, IDRS will reflect VODV. See IIRM 25.15.18.9.2.6, Victim of Domestic Violence (VODV).

(5) Examples of common disclosure request situations appear in IRM 5.1.22.4.1 (8), IRC 6103(e)(8) Disclosure Procedures, IRM 5.1.22.4.1.1, Prohibited 6103(e)(8) Disclosures, IRM 5.19.5.4.13 (6), ACS and Disclosure, and IRC 6103(e)(7), Disclosure Procedures.

(6) Contact the Disclosure Help Desk if you need assistance when questions arise concerning the disclosure of divorced or separated spouses' joint returns. Contact information for the Disclosure Help Desk can be located by clicking on the Disclosure and Privacy Knowledge Base link in the Research Tools section on IRS Source.

IRM 13.1.6.4 was modified to provide further guidance on oral communication.

(1) The way TAS employees communicate with taxpayers and representatives on the phone often sets the tone for the relationship with the taxpayer or representative during case resolution. Taxpayers from various backgrounds may be encountering many different issues and may be frightened or confused and present themselves as uncooperative or angry as they attempt to resolve their IRS problems. TAS can alleviate their concerns and give them confidence that TAS will advocate on their behalf with effective, empathetic oral communication.

(2) If communicating with the taxpayer or representative on the phone:

- greet the taxpayer or representative in a professional and courteous manner. If necessary, adjust your choice of words to the taxpayer's or representative's level of understanding and avoid technical jargon and acronyms.

- Actively listen to obtain a mutual understanding of the taxpayer’s problem. Listen to everything said by the taxpayer or representative with empathy and compassion.

(3) Calls to taxpayers or their representatives will generally be made between the hours of 8:00 a.m. and 6:00 p.m. in the taxpayer’s or representative’s time zone, unless a time outside these hours is requested by the taxpayer or representative and falls within the TAS employee’s tour of duty. Keep in mind, the taxpayer or representative may have valuable information to assist in resolving the issue so making every effort to contact the taxpayer or representative at a time when they are available is crucial to gaining an understanding of the taxpayer’s needs and situation. If the taxpayer or representative make such a request, add this information to the case history.

(4) For phone contacts initiated by TAS employees:

a. Calls to taxpayers or representatives will be made using the employee’s desk phone or Cisco Jabber software when working in the office.

b. If a TAS employee is teleworking and Cisco Jabber software is unavailable, TAS employees may use a personal cell phone, cordless device, or land line to make taxpayer calls.

c. To ensure the privacy of TAS employees all calls from a personal device will use *67 to block the number.

Step	Description
1	Enter *67
2	Enter number including area code
3	Tap the call button

d. TAS employees will provide their Cisco Jabber number when providing a callback number.

e. When calling from a private setting where others cannot overhear the conversation, TAS does not have to disclose that the call is originating from a personal cell or cordless device.

   Note: If there is any potential that others may overhear the conversation, TAS must inform the taxpayer of the risk and offer to reschedule the conversation for a later time.

(5) For phone contacts initiated by taxpayers:

   a. TAS is under no obligation to determine if the caller is using a less secure platform such as a cell phone or cordless device. Whatever dialogue is necessary, including the disclosure of Sensitive But Unclassified (SBU) data, is authorized based on the fact the caller has accepted any security vulnerability by contacting TAS using a cordless device.

b. If the TAS employee knows the incoming call is on a cell or cordless device, the employee should ask the caller if it is permissible to discuss SBU data considering the communication methodology in use.

(6) Additional information can be found in IRM 10.5.1.6.7.1, Cell Phone or Cordless Device.

(7) Only place the taxpayer or representative on hold to research information that is not readily available (*i.e*, IDRS, AMS). If it is necessary to place the taxpayer or representative on hold for an excessive amount of time or for multiple occasions, apologize and provide an explanation for the reason you need to place the taxpayer or representative on hold. Always thank the taxpayer or representative for being on hold.

(8) When tax practitioners call with more than one client's issue to discuss, you should try to provide information and updates on the cases. If the practitioner brings up a case not assigned to you, you should provide the name and contact information for the TAS employee assigned to the other case.

(9) If you receive a threat via the phone, avoid making confrontational statements to the caller and follow the guidance in IRM 21.1.3.10.3, Assault/Threat Incidents/Abusive Practitioners.

(10) If a caller threatens suicide, refer to IRM 13.1.10.4.1, What to Do When the Taxpayer Threatens Suicide.

(11) If the taxpayer or representative asks to speak with a supervisor, follow the procedures in IRM 13.1.16.9, Complaints and Allegations Concerning Employees.

(12) Before contacting the taxpayer, check Command Code (CC) CFINK for any authorized representatives. If a valid Power of Attorney (POA) is present, TAS must not contact the taxpayer. Additional information can be found in IRM 21.1.3.3, Third-Party (POA/TIA/F706) Authentication. TAS employees need to remember, taxpayers have the right to retain representation; see IRC 7803(a)(3)(I) and IRM 13.1.23, Taxpayer Representation, for more information. Extreme care and caution must be taken to protect this right.

(13) If the taxpayer contacts TAS directly but has an authorized representative according to CFINK, TAS employees need to inform the taxpayer of the presence of a POA and TAS's requirement to work with their representative unless the authorization is revoked by the taxpayer or the representative has withdrawn from representation. Instructions for revoking an authorization can be found at the Power of Attorney Resources page found under the IRM Supplements tab on SERP.

Note: It is vitally important for the POA to know the taxpayer has spoken to TAS directly. Taxpayers may not understand the law or the consequences of certain actions. Accordingly, TAS must inform the POA of the contact.

(14) If the taxpayer’s issue relates to payments or a math error on an original return, research to determine if the taxpayer checked the box authorizing third party contact. If it is still within one year of the due date for the original return, contact the third party designee. Refer to IRM 21.1.3.3.1, Third Party Designee Authentication, for information on what can be discussed.

(15) Employees will not interrupt their calls and conversations with taxpayers, representatives, third parties, or other IRS employees to take an incoming call on their personal cell phones. This includes incoming and outgoing phone media, such as text messages and emails. All personal cell phones should be silenced to avoid distractions and disturbances during working hours.

(16) Employees may use their Toll-Free Phone number when communicating with taxpayers and representatives rather than providing their direct telephone number.

(17) For a taxpayer or representative unable to speak English, or for those with limited English proficiency, consider use of the Language Line Services - Over the Phone Interpretation (OPI); see IRM 22.31.1.6, Over-the-Phone Interpreter (OPI) Service.

IRM 13.1.6.4.1 was updated to provide further tips on oral communication.

(1) TAS employees need to consider how the situation may be adversely impacting the taxpayer, either emotionally or financially. Often, this is the first such interaction the taxpayer or representative has had with either the IRS or TAS and they may be unsure of what steps should be taken. The taxpayer or representative may not understand what, if anything, has been done wrong. TAS employees need to be aware of the increased anxiety these issues may be causing and need to know how to put the taxpayer or representative at ease.

Example: "We have several options available to resolve your tax situation. I know working with the IRS can be very stressful, but I am here to help. Please come to me if you have any questions or concerns. I am here to advocate for you and to ensure you understand your rights as a taxpayer."

(2) When discussing the taxpayer’s issue, or when trying to explain the cause of a problem:

a. Listen carefully to what the taxpayer or representative is saying;

b. Step into the taxpayer’s or representative’s shoes, hear yourself as they hear you;

c. Speak slowly, distinctly, and enunciate your words;

d. Restate the taxpayer's issue in your own words,

e. Ask questions to ensure complete understanding; and

f. Give the taxpayer or representative an opportunity to ask questions.

(3) Before ending a call, verify the taxpayer's or representative's comprehension by asking if they understand all the information discussed, what the next steps are, and when they can expect a next contact.

IRM 13.1.6.6 was modified to updated guidance on emails and to ensure that the guidance on written communication for letters, emails and faxes applied to representatives as well as taxpayers.

(1) The following guidance applies to all written communication; specific rules for the various methods of communication are in the following subsections.

(2) Some taxpayers or representative may prefer written communication as the method of communication. If they have a different method of preferred communication than writing, there are still times when written communication is necessary to:

a. Send forms, transcripts, or other necessary information;

b. Confirm issues agreed upon with the taxpayer or representative; or

c. Meet procedural or statutory requirements.

(3) Effective written communication has **strength** and **sincerity** achieved through proper **wording** and **tone.** Effective communication maintains a professional attitude, but has a courteous tone that is still:

- Polite;
- Friendly;
- Sincere;
- Respectful; and
- Empathetic.

(4) Written communication needs to clearly state what will happen next:

a. Let the taxpayer or representative know what they need to do (*e.g.,* sign and return a form);

b. Tell the taxpayer or representative what they can expect (*e.g.,* when an item will be mailed, a refund issued); and

c. Explain what you will do (*e.g.,* monitor their account, follow up with another function).

(5) To improve the likelihood the taxpayer or representative can understand the information and will be able to follow your instructions, make your written communication direct, clear, and complete:

DIRECT	1. Always begin with an explanation of why you are communicating. EXAMPLE: I'm writing in response to your correspondence dated (Month-DD-YYYY), referred to our office by __________. Your inquiry expressed concern regarding (List each issue briefly in the same order as the taxpayer's inquiry).
CLEAR	1. If appropriate, respond to each issue the taxpayer or representative has raised in the order it is listed in the introductory paragraph; 2. Use a separate paragraph for each issue; 3. Write as you would speak, using plain language; 4. Provide the taxpayer or representative with the answer, then explain the rationale; 5. Use active voice, rather than passive voice; ***Example of Passive voice:*** My office is responsible for reviewing and monitoring correspondence, ***Example of Active voice:*** My office reviews and monitors correspondence; 6. Create a positive tone; ***Example of Negative Tone:*** Don't hesitate to call me if you have questions, ***Example of Positive Tone:*** Please call me if you have questions; and 7. Use bullets, lists or headings when presenting complex or technical information.
COMPLETE	1. Include all necessary information; 2. Achieve brevity in content by omitting needless words; for example, use **to**, instead of **in order to** and use **for** instead of **for the purpose of**. 3. Write so the reader can understand your letter the first time it is read; 4. Avoid using specialized terms; for example, use **so** instead of **accordingly** and use **under** instead of **pursuant**. 5. Be specific, and use concrete concepts, rather than vague or abstract terms; ***Example of vague***: We will process your application shortly. ***Example of specific:*** We will process your application no later than Month-DD-YYYY.

IRM 13.1.6.6.1 was updated with further guidance on TAS letter requirements and pattern letters.

(1) TAS has specific requirements which need to be incorporated into letters sent by our employees, including a requirement to use TAS letterhead.

(2) Approved TAS letterhead and pattern letters can be found on the TAS Welcome Screen, under TAS Letters, Communications, and Forms. Case advocates should use the appropriate letter for taxpayers, representatives, and congressional offices which are differentiated within the site.

(3) TAS employees should follow the rules in TAS Letter Writing Guide when issuing letters. TAS letters can also be generated using the Integrated Automation Technologies (IAT) letter tool.

(4) TAS correspondence must be prepared in accordance with IRM 1.10.1, The IRS Correspondence Manual.

(5) TAS pattern letters are available for both case advocates and intake advocates and differ slightly. Be sure to use the appropriate letter templates.

(6) TAS pattern letters have been developed to include specific mandatory format, statements, and explanations on certain issues.

Note: When using pattern letters ensure all fill-in content is entered and reads accurately.

(7) All TAS letters must include the current TAS logo, office name and address, TAS employee's title (**e.g.**., Mr., Mrs., Ms., Miss), first name, last name, telephone number, email, office hours, and 10-digit Smart ID badge number.

(8) All TAS letters must include the manager's name and contact information. On TAS pattern letters, this information is included in the footnote.

(9) TAS letters must follow IRS standards for correspondence formats and guidelines as outlined in IRM 21.3.3.4.16, Outgoing Correspondence.

(10) There are times that TAS receives correspondence directly from the taxpayer, but the correspondence from the taxpayer has a different address from the address in IDRS. If the TAS employee is unable to reach the taxpayer by telephone to authenticate them and the new address, the employee can send a letter to the address on the correspondence as long as there is no indication or suspicion of identity theft.

(11) Before initiating correspondence, check CC CFINK to ensure correspondence is first directed to the taxpayer's authorized representative when appropriate.

Exception(s): See IRM 13.1.23.7, Power of Attorney Bypass, for information and guidance on bypassing a representative and IRM 13.1.23.8, Direct Taxpayer Contact When Valid POA on File, for when it is appropriate to correspond with the taxpayer directly.

(12) All TAS letters must be documented in the case's Phoenix feed and uploaded in Files.

(13) If a Spanish letter is sent its content must be summarized in the case history.

(14) If using certified mail to send a letter or other internal documents, TAS must follow the guidance in Interim guidance (WI-01-1022-0004) and must use the Certified Automated Mailing Solution (CAMS) application to generate a shipping label.

(15) Communications to internal customers (within TAS or IRS) and other non-case related stakeholders are covered in IRM 1.10.3.2.1, Secure Messaging & Encryption.

IRM 13.1.6.6.2 was modified to provide guidance on setting up a Rule when out of office for an extended period to have emails forward to a designated email, such as a manager and to provide guidance on the use of pseudonyms.

(1) TAS employees must use email to communicate with a taxpayer or representative if that is the taxpayer's or representative's preferred method of contact. See IRM 13.1.6.3, Disclosure, for guidance on email disclosure procedures.

(2) If the taxpayer or representative has listed their email on the Form 911, TAS employees will update Phoenix to reflect this authorization to use email to communicate with taxpayers or representatives during their case with TAS if that is their preferred method of communication.

(3) If the taxpayer or representative did not submit a Form 911 to TAS, or the Form 911 was submitted prior to June 2026, then the employee will need to request approval from the taxpayer or representative to use email if that is their preferred method of communication. This approval will be documented by updating the taxpayer's Person Organization record to include the email and checking the Permission to Send Emails box.

(4) TAS employees should follow the guidance regarding the use of email found in Interim guidance on Temporary Flexibility for Encrypted Emails with Taxpayers and Representatives.

(5) TAS employees must use Encrypt-Only for all external emails and should use S/MIME for internal emails. If there is difficulty with the method chosen, TAS employees must use the encryption method that allows for secure transmission of information and allows the recipient to read the email. See Outlook: Encrypt Emails in Outlook and IRM 10.5.1.6.8 (8), Email and Other Electronic Communications.

(6) TAS employees must never input PII or SBU information in the subject line of an external email as this information will not be encrypted.

(7) General rules for the use of email are provided in IRM 1.10.3.3.5, Follow Guidelines of Email Common Sense and Etiquette. When using encrypted email to communicate with taxpayers or representatives, TAS employees must:

- use proper grammar, punctuation, and spelling in all email communications, even when the communication is in the body of the email;

- avoid jargon such as "TP":
- show empathy and understanding and courtesy in all email communications; and
- save a copy of the email communication in the case pursuant to the guidance in IRM 13.1.11.2.1.4, Document Attachments.

(8) TAS employees may use either an attachment or the body of the email when communicating with external recipients and will encrypt the email before sending. See Outlook: Encrypt Emails in Outlook.

(9) When using the body of the encrypted email in their external communications, TAS employees must include their contact information. In addition, the body of the email must include the manager's name and contact information. See the example below. TAS employees will use Outlook Signature to establish a boiler-plate signature which will include the required TAS contact information with the email sender's name. See Create an Email Signature in Outlook for instructions on how to use Signature.

Example:
Employee's First and Last Name
Employee's Title
Badge Number
Taxpayer Advocate Service
Office Address
City, State, Zip Code
Telephone Number
Fax Number
Employee's Email
Manager: Manager Name
Manager Telephone Number
Manager Email

(10) For emails, employees will use the communications templates located at TAS Letters, Communications, and Forms.

(11) TAS employees must never use a personal email account to conduct official business of the government; See IRM 10.5.1.6.8.4, Emails with Personal Accounts.

(12) All taxpayer or representative correspondence emails are to be printed either in PDF format and uploaded to the Phoenix file for the case or copied and posted into the Phoenix Post.

(13) TAS employees should use the "out of office assistant" feature when they will be out of the office for an extended time. Employees should be aware that IRS IT blocks out of office messages from being sent to taxpayers and representatives. External emails will still come

to the employee’s mailbox, but the auto reply will not be sent to the taxpayer or representative.

(14) TAS employees, when out of the office for an extended time, must add a Rule that automatically forwards emails to a designated email (such as the local office’s group email or manager’s email) so action can continue to be taken on communications from taxpayers or representatives. To do this, employees should:

- In the Outlook Automatic Replies window, click on Rules in the lower left corner;
- In the Automatic Reply Rules window, click on Add Rule;
- In the Edit Rule window, check the box for Sent Directly To Me, and in the Perform these Actions section, check the box for Forward and input the email they will be forward to; and
- Click Okay to finalize the changes.

(15) Employees have the option to request a pseudonym if they have concerns about their full name being shared with taxpayers and they are in a role that requires direct communication with taxpayers. See IRM 10.5.7, Use of Pseudonyms by IRS Employees, for more information.

IRM 13.1.6.7 was modified to provide further guidance on inquiries on open cases.

(1) The following chart provides guidance on what to do while communicating with a taxpayer about the taxpayer’s issue and you are not the employee assigned to the case (**e.g**., an intake advocate fielding a call from a taxpayer on an open case):

IF	THEN
The first status update has not occurred.	Advise the taxpayer or representative of when to expect the first communication from the assigned employee, which will include the case file number, and the office contact information, including phone, fax, and address. Document Phoenix and include: • Taxpayer or Representative Name • Type of Contact - Next Contact • Method of Contact - Phone • Disclosure Verified, if applicable • Comments - brief description of the conversation

	Contact Date - the date the taxpayer/representative contacted TAS
The assigned CA has already been in contact with the taxpayer or representative and they are calling before the timeframe for the next update has passed.	Review Feed in Phoenix and update the taxpayer or representative on the progress of the case, including when the case advocate will provide a status update and what event will happen in case next. Document Phoenix and include: - Taxpayer's or Representative's Name - Type of Contact - Next Contact - Method of Contact - Phone - Disclosure Verified, if applicable - Comments - brief description of the conversation - Contact Date - the date the taxpayer or representative contacted TAS
The status update has expired without taxpayer or representative contact by the case advocate.	Apologize to the caller, provide them the status that we can see in Phoenix and let them know we will get in contact with the assigned employee and tell the employee to reach out to the taxpayer. Send an encrypted email to the CA and their manager alerting them to the taxpayer's or representative's call. There should be no PII included on the subject line of the email because the subject line is not encrypted. Copy and paste a copy of the email in a Phoenix Post. Review Feed in Phoenix and update the taxpayer or representative on the progress of the case. Document Phoenix and include: - Taxpayer's or Representative's Name - Type of Contact - Next Contact - Method of Contact - Phone - Disclosure Verified, if applicable - Comments - brief description of the conversation - Contact Date - the date the taxpayer or representative contacted TAS

The case is assigned to "Special Team."	Inform the taxpayer or representative that TAS is working their case and will contact them by mail if additional information is needed or to provide update of the status of their case. If the taxpayer or representative needs to contact TAS because their situation has changed, or to provide additional information, the taxpayer or representative may contact TAS by email at tas.case.inquiries@irs.gov.

(2) Any time a TAS employee other than the CA assigned to the case becomes aware of a change in the taxpayer's hardship status, the CA should be notified with an encrypted email to the CA and their manager alerting them of the change in status. There should be no PII included on the subject line of the email because the subject line is not encrypted. Copy and paste a copy of the email in a Phoenix Post.

IRM 13.1.6.8 was added to provide guidance on misrouted communications & unsolicited submissions.

(1) Taxpayers or representatives may mail, email, or eFax documents that appear to be intended for the IRS directly to TAS even though TAS does not have an open case and it is unclear if they are seeking TAS assistance.

(2) If there is insufficient information to determine where to forward the documents, respond to the taxpayer or representative with the following:

a. Email Submission: TAS employees should send an encrypted response stating: "We have received your email, but it does not appear to be related to a case with the Taxpayer Advocate Service (TAS). TAS is an independent organization within the IRS and we are unauthorized to accept returns or information on behalf of the IRS. We recommend that you review **www.irs.gov** or any letters or notices you may have received from the IRS to determine where to send your information or inquiry."

b. Letter or Fax Submission: TAS employees should attempt to call the taxpayer, but if they are unsuccessful or don't have a phone number, send the taxpayer the TAS letter entitled "Email or Fax Misrouted to TAS."

(3) If the documents have an IRS address listed with information on where they should have been sent, mail the documents to that address. If the documents list the name of an IRS employee, forward the documents to that employee via email. Then send a brief communication to the taxpayer or representative:

a. Email Submission: "We have received your email, but it does not appear to be related to a case with the Taxpayer Advocate Service (TAS). TAS is an independent organization within the IRS and we are unauthorized to accept returns or information on behalf of the IRS. We have forwarded the documents to the IRS based on the available information."

b. Letter or Fax Submissions: Send the taxpayer the TAS letter entitled "Letter or Fax Misrouted to TAS."

(4) In addition, employees may receive unsolicited emails that are *not related to an open case* in TAS. The following are some, but not all, of the potential scenarios that employees may encounter and the steps TAS employees should take:

- The email requests TAS assistance and there is currently no open case. The employee will forward the email to the TAS central intake email at tas.form.911.request.for.assistance@irs.gov.
- The email contains information showing it is clearly SPAM or unrelated to TAS or the IRS. The employee should forward the email to the IRS's *PHISHING email box if appropriate, and/or delete the email; no further action is required.
- The email is a request from a congressional office about IRS policy, procedures, or operational status that are not specific to an individual taxpayer. The employee should forward the email to their LTA who will in turn share it with the IRS Congressional District Liaison.
- The email contains content that makes it unclear what actions need to be taken. The employee should forward the email to their manager for review.
- The email contains information where a suicidal intention is stated or hinted at. See IRM 13.1.10.4 Handling Suicide Threats. The employee should not forward the email unless instructed to do so.
- The email contains threatening or harassing statements or images. See IRM 25.4.1, Potentially Dangerous Taxpayer.
- The email contains vulgar or offensive statements or images. The employee should discuss the email with their manager to determine the appropriate next action and should not forward the email unless instructed to do so. See IRM 25.4.1, Potentially Dangerous Taxpayer.

IRM 13.1.6.9 was deleted.

IRM 13.1.6.10 was updated to provide further guidance on Telephone Listings and TAS Answering Devices, including the time frame to return contacts from taxpayers and representatives.

(1) To increase the public's awareness of and access to TAS, Congress requested that local directories list a telephone number for the Local Taxpayer Advocate's (LTA) office.

(2) Each LTA is responsible for verifying the publication of their respective TAS telephone numbers in their local directories, namely the internal TAS Directory and the taxpayer-facing TAS website.

(3) The telephone numbers for each local TAS office will be listed immediately after the National Taxpayer Advocate (NTA) toll-free number, 1-877-777-4778. This will give taxpayers the option of toll-free services through the NTA number or access to the local TAS office, where they may incur charges.

(4) For incoming telephone calls to the main office line for TAS local offices:

a. LTAs will designate a member or members of their staff to answer telephone calls coming in on the main office line; and

b. There shall be no instances when all calls to the LTA office are routed to voicemail/answering devices as normal office procedure.

(5) LTAs will use the following standardized voicemail message:

You have reached the Taxpayer Advocate Service office located in (city/state). TAS offers free and confidential assistance to taxpayers experiencing a hardship, and taxpayers unable to resolve their tax problems through previous communications with the Internal Revenue Service.
If you are calling with a general tax question, please consider going to www.irs.gov or calling IRS Customer Service at 1-800-829-1040 for assistance.
The Taxpayer Advocate Service operates independently of other IRS offices and reports directly to Congress through the National Taxpayer Advocate.
Our business hours are from (provide office hours), Monday through Friday. Currently, we are unable to answer your call. If you would like our office to return your call within one business day, please leave your name, a phone number including area code, and your taxpayer identification number.

(6) Voice messages for all other TAS employees with regular interaction with taxpayers will include the following key components:

a. Employee title (*e.g.*, Mr., Mrs., Ms., Miss), first and last name, job title, office location, and tour of duty;

b. An apology for not being available to answer the call;

c. A request for the caller's name, phone number (with area code), and the best time to return the call (case advocacy employees only);

d. A fax number in the event the caller needs to send information (case advocacy employees only);

e. A statement indicating when the caller can expect a return call (generally within one business day); and

f. An alternate office telephone number, in the event the caller requires immediate assistance (case advocacy employees only).

(7) Use of one of the following voicemail messages is required and should be tailored to include all requirements as listed above:

a. LOCAL OFFICE GENERAL LINE: You have reached the Local Taxpayer Advocate Office in (city and state). We are unable to answer your call, but you are important to us. Our office is open Monday through Friday from [hours of operation]. If you have a general tax question, please consider going to www.irs.gov or calling IRS Customer Service at 1-800-829-1040 for assistance. If you already have a case with us, contact your assigned case advocate directly. If you have not been assigned a case advocate or are calling about an issue you feel meets TAS criteria, please leave your name and Taxpayer Identification Number, a telephone number with area code, and the best time to call. We will get back to you within one business day. Thank you for your patience.

   Note: During times of high call volume TAS may use software that places the same voicemail message on all Local Office General Lines and provides the caller with specific guidance on common issues or problems taxpayers are experiencing. TAS leadership will determine the content of this voicemail message and when situations warrant the use of this option.

b. TAS EMPLOYEE DESK LINE: You have reached [employee name], [job title], of the Taxpayer Advocate Service in [city], [state]. Thank you for calling. My office hours are [days and hours such as Monday through Friday, 7:30 a.m. to 4:00 p.m.]. I am sorry I am unable to take your call at this time. Please leave your name, your case number if available, a phone number with area code, the best time to reach you, and the reason for your call. I will return your call within three (3) business days. If you need to send information pertaining to your case, my fax number is [fax number]. If you need immediate assistance and are calling between [your local office hours] please call [the local office general number that will be answered]. Thank you for your call. I look forward to speaking with you; or

c. TAS EMPLOYEE DESK LINE FOR OUT OF OFFICE EMPLOYEES: You have reached [employee name], [job title], of the Taxpayer Advocate Service in [city], [state]. I am out of the office and will return on [day and date]. Please leave your name, your case number if available, a phone number with area code, and the best time to reach you. I will return your call on [date]. If you need to send information pertaining to your case my fax number is [fax number]. If you need immediate assistance and are calling between [local office hours] please call [the local office general number that will be answered] and someone will help you. Thank you for your call. Have a great day.

(8) Each office must review its Local Office General Line voicemail each business day and prioritize call backs to first those taxpayers with an urgent need.

(9) The NTA or DNTA may institute temporary guidance for voicemail messages when warranted by special circumstances. The NTA or DNTA will issue a communication to employees specifying the contents of the temporary voicemail message and the period it may be used. The NTA or DNTA can end the use of this temporary voicemail message at any time when the underlying special circumstances have changed by communicating the end to employees.

(10) Voice messages will not refer the caller to the NTA toll-free number. The only exceptions to this rule are for LTA voice messages, and in the event of an office shutdown, at which point TAS leadership will provide offices with the appropriate messaging to suit the circumstances.

(11) TAS employees will refrain from using automated voice messages.

(12) Under no circumstances will calls be sent to answering devices/voicemail as standard procedure. Employees are expected to answer their phones and not use voicemail as a screening device. Answering devices/voicemail are not acceptable during normal business hours, except in special circumstances when no one is available to answer the telephone, such as all-employee meetings, special events, etc. or if the employee is already engaged on a call with another taxpayer or representative. Do not end a call with a taxpayer or representative to take an incoming call.

(13) If a taxpayer or representative contacts the case advocate or manager, they must respond within three (3) workdays of the contact.

IRM 13.1.6.11 was updated to provide further guidance on Telephone Listings and TAS Answering Devices.

(1) Generally, **no** tax information protected by IRC 6103 may be left on an answering device or voicemail.

(2) For a TAS employee to leave tax information on a taxpayer’s or representative’s answering device or voicemail, the taxpayer or representative must give their consent.

Note: TAS must inform the taxpayer or representative they are under no obligation to have messages left on their answering device or voicemail.

(3) It is acceptable to leave information specifically agreed to by the taxpayer or representative if:

a. The taxpayer submitted a Form 911, checked box 7b, and signed the form or the taxpayer has given oral consent allowing TAS to leave confidential information at the telephone number provided;

b. The TAS employee has documented the taxpayer's or representative's consent in Phoenix;

c. There has been positive identification of the number reached by the TAS employee; and

d. The taxpayer or representative has specifically requested and consented the information be left on the answering device or voicemail.

Note: The taxpayer or representative can agree to have their tax information left even if other individuals have access to the answering device or voicemail.

(4) If the taxpayer or representative contacted the NTA toll-free line and gives permission to leave a message on an answering device or voicemail, the Accounts Management (AM) assistor will document the consent in the case history. The assistor's script also requires them to advise the taxpayer or representative they should not agree if other individuals have access to messages and the taxpayer or representative does not want those individuals to have access to the confidential information.

(5) When leaving messages on answering devices or voicemail, follow procedures in paragraph (7) below in situations other than conditions explained in paragraph (3) above and in the Disclosure and Privacy Knowledge Base - Voice Mail. In situations where the conditions explained in (3) above and in the Disclosure and Privacy Knowledge Base - Voice Mail are **not** met, but where the telephone number reached is verified or authenticated as that of the taxpayer, only leave the following information:

- Your last name and ID number;
- That you are with TAS;
- That you are calling in response to the taxpayer's or representative's inquiry on (date);
- Your telephone number;
- The name of the person who should return the call; and
- You are requesting a return call, and when calling to reference case file number XXXXXXX.

(6) If a taxpayer or representative has agreed to TAS leaving tax information on an answering device or voicemail, TAS employees must have a “reasonable belief” and document that they have reached the correct phone number before leaving any confidential information. In accordance with the Disclosure and Privacy Knowledge Base - Voice Mail, "reasonable belief" is met when the greeting on the answering device or voicemail refers to the taxpayer or representative being contacted, or the greeting refers to the phone number the taxpayer or representative has provided to TAS.

(7) In cases where the number reached cannot be positively verified or authenticated as that of the taxpayer or representative, do not leave the taxpayer’s name in the message. Only leave the following information:

- Your last name and ID number;
- That you are with TAS;
- That you are calling in response to an inquiry made (date);
- Your telephone number;
- State that an inquiry was received by the TAS office from an individual at that phone number; and
- You are requesting a return call, and when calling to reference case file number XXXXXXX.

(8) In general, you may not leave tax information protected by IRC 6103 on an answering machine or voicemail. However, if you "reasonably believe" you have reached the taxpayer’s or representative’s correct answering machine or voicemail, you may leave your name, telephone number, any proper reference number for the inquiry, the fact that you work for the IRS (identifying your function is permissible), and the name of the person who should return the call. You may leave more information on the recording if the taxpayer or representative has given prior approval to leave such information. See IRM 10.5.1.6.7.2, Answering Machine or Voicemail, for further information and for a definition of “reasonably believe.”

(9) The case history must be documented to include a record of all messages left, the taxpayer's or the representative’s oral consent as outlined in (3) above, and whether positive identification of the taxpayer or the representative could be determined.

Note: Caution should be taken in leaving answering device messages involving domestic violence situations or innocent spouse issues.

(10) In some cases, it is possible to make a closing contact by voice mail (**e.g**., cases involving a simple issue and you have been unable to reach the taxpayer). If the taxpayer is represented, you can never complete the closing contact actions by voice mail.

(11) When calling other IRS employees, and leaving information on an internal voice mail system, do not leave confidential information. However, it is acceptable to leave non-confidential information on the system, such as "*call me regarding TAS case number XXXXXX*", or similar verbiage.

(12) If a taxpayer has asked for the TAS employee to share status updates by phone and has consented to voicemails, then leaving an appropriate voicemail constitutes a completed status update.

IRM 13.1.6.12 was deleted.

IRM 13.1.6.14 was updated to provide further guidance on the use of social media by TAS employees.

(1) TAS supports secure, mission-related use of social media tools to enhance communication, collaboration, information exchange, and to streamline processes and improve productivity. Except for approved **TAS communicators** handling official TAS social media initiatives, TAS employees are not authorized to use social media in an official capacity. See IRM 13.6.1.4, TAS Social Media.

(2) Personal, non-work usage of social media tools must not compromise the confidentiality of SBU data or the integrity of the Taxpayer Advocate Service.

(3) Adhere to the following rules and standards when using social media;

- Follow the Office of Government Ethics - Standards of Ethical Conduct and uphold TAS's reputation for integrity. Ensure all comments and postings are truthful, accurate, fair, and can be substantiated. Do not post disparaging comments about individuals or groups.
- Do not create new communication channels on behalf of the IRS or TAS.
- If not an official TAS spokesperson, do not attempt to serve as a spokesperson speaking on behalf of the IRS or TAS through social media tools - whether at work or in personal use.
- When using social media tools, applications, or platforms for personal reasons, practice safe surfing and consider setting your privacy settings to keep your page only viewable by persons you know.
- Understand that using an official job title, email address or the name of an IRS or TAS office in online interactions may give the false impression you are speaking on behalf of the IRS or TAS. If your profile indicates you work at the IRS or TAS, think

about the potential consequences, including the possibility of being harassed or even threatened.

- If you feel the slightest bit uncomfortable about what you are about to post, **don't post it!**
- Think twice before using geotagging or global positioning system features on a smartphone or any social media accounts, especially at work.
- Do not use audio or video recording, streaming or cameras on your smartphone and other devices while at work. Be sure to turn off all voice-activated applications and digital assistants while at work and any telework locations.
- It is fine to retweet or share a post from an official IRS or TAS platform, but do not add personal comments that could be mistaken as professional commentary.
- The Hatch Act also applies to personal social media activity. Be familiar with the rules.

(4) If contacted by someone via social media, it is okay to delete the post and ignore the communication. Employees will only interact with taxpayers during work hours using TAS communication methods (phone, mail, email), never by social media. If the conduct persists, report the bad behavior according to the rules of the social media site.

IRM 13.1.6.15.2 was updated to provide further notification on TAS third party notification.

(1) Form 911 has a paragraph above the taxpayer signature which provides that by signing the form, the taxpayer authorizes TAS to make TPCs and the taxpayer waives the notice requirements of IRC 7602(c).

Note: When a TAS employee must contact a bank or landlord to verify the facts of the taxpayer's circumstances to expedite a release of levy or to expedite a refund, prior notice of TPC must be provided unless a signed authorization for TPC is received, *e.g.*, a signed Form 911, Request for Taxpayer Advocate Service Assistance (and Application for Taxpayer Assistance Order).

(2) IRC 7602(c)(1) requires that IRS:

- Issue advance notice of TPCs;
- Intend, at the time such notice is issued, to contact third parties (the notice must state this intent);
- Specify in the notice the time period, not to exceed one year, within which the IRS intends to make the TPCs; and

- Send the notice at least 45 days before contact with the third party.

Upon request, the IRS will provide the taxpayer with a list of third parties that have been contacted.

Note: A TAS employee will rarely be required to provide taxpayers with prior notification that third parties have been contacted. First, when the taxpayer signs Form 911, Request for Taxpayer Advocate Service Assistance (and Application for Taxpayer Assistance Order), this requirement is waived. Second, the purpose of the contact by TAS must be to determine or collect the taxpayer's federal tax liability.

Example: A taxpayer calls TAS to assist with an underreported income issue, stemming from gambling winnings and withholding being correctly reported. The taxpayer did not provide Form 911, Request for Taxpayer Advocate Service Assistance (and Application for Taxpayer Assistance Order). TAS contacts a casino to obtain verification of the gambling winnings and withholding. Since verification of income and withholding is needed to determine the taxpayer's tax liability and the taxpayer did not provide TAS with a signed Form 911, TAS is required to notify the taxpayer of the TPC.

Example: A taxpayer signs and sends a Form 911, Request for Taxpayer Advocate Service Assistance (and Application for Taxpayer Assistance Order) requesting TAS assistance with an examination issue. The TAS employee must secure additional documentation from a third party to help the taxpayer substantiate deductions claimed on their tax return. Since the taxpayer provided TAS with a signed Form 911, the requirement to notify the taxpayer of the TPC is waived.

(3) If the taxpayer has not received a previous TPC notification, taxpayers can be notified of a TPC in various ways, including oral authority, mail, email, fax, and hand delivery.

Note: In urgent cases, employees are encouraged to perform oral delivery since it takes immediate effect and written notifications (mail, fax, email) require a 45 day waiting period.

(4) If via oral authority:

- Each spouse/representative must be notified;
- Input TC 971 AC 616 on each spouse to record notification of a TPC; and
- Document taxpayer notification in the case history.

(5) If via mail:

- The case advocate should prepare Letter 3164-J, (Taxpayer Advocate) Third Party Contact Letter, or Letter 3164-J (SP), Third Party Contact Letter, Spanish version; a separate letter must be sent to each spouse/representative on jointly filed returns;
- Input TC 971 AC 616 on each spouse to record notification of a TPC;

- Wait 45 calendar days from the issue date of the letter prior to making any TPCs; and
- Document taxpayer notification in the case history.

(6) If via email:

- Input TC 971 AC 616 on each spouse to record notification of a TPC;
- Wait 45 calendar days from the issue date of the email prior to making any TPCs; and
- Document taxpayer notification in the case history.

(7) If via fax:

- See IRM 10.5.1.9.6.4, Faxing, for guidelines on faxing;
- Input TC 971 AC 616 on each spouse to record notification of a TPC;
- Wait 45 calendar days from the issue date of the letter prior to making any TPCs; and
- Document taxpayer notification in the case history.

(8) If via hand delivery:

- TPCs can begin immediately upon hand delivery of Letter 3164-J, if each spouse/representative agrees, but allow the taxpayer/representative an opportunity to provide the needed information before contacting third parties;
- Input TC 971 AC 616 on each spouse to record notification of a TPC; and
- Document taxpayer notification in the case history.

(9) Per Treas. Reg. section 301.7602(e)(1), taxpayers have the right to request a list of the third parties the IRS contacted. The TAS Third Party Contact Coordinator fulfills these requests per IRM 25.27.1.5, Providing Taxpayers with TPC List. See TAS Third Party Contact Coordinator, TAS Third Party Contact Coordinator for TAS Third Party Contact Coordinator contact information.