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April 13, 2017

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Impacted IRM(s): IRM 13.1

MEMORANDUM FOR TAXPAYER ADVOCATE SERVICE CASE ADVOCACY
EMPLOYEES IN THE CLEVELAND, DALLAS, NASHVILLE, AND NEW
ORLEANS OFFICES

FROM: /s/ Nina E. Olson
National Taxpayer Advocate

SUBJECT: Interim Guidance on the Taxpayer Digital
Communications (TDC) Pilot

The purpose of this memorandum is to provide the Taxpayer Advocate Service (TAS) employees identified above guidance on communicating with taxpayers eligible for the Taxpayer Digital Communications (TDC) pilot.

The exhibits attached to this memorandum explain the case processing procedures to be used during the pilot. The pilot procedures apply to cases with a Taxpayer Advocate Received Date (TARD) between March 27, 2017 and September 30, 2017. Pilot procedures will continue for the duration of these cases, even if that period extends past September 30, 2017.

Effect on other documents

TAS will not incorporate this guidance into IRM 13.1, *Taxpayer Advocate Case Procedures*, as this pilot only affects employees in the offices identified above at this time.

Contact

If you have any questions, please contact Michael Kenyon, Deputy Executive Director, Intake and Technical Support, at (701) 237-8299.

Attachment

IRM Reference	Current Text	TDC Pilot Guidance for All Cases with PICs 630, 639, 640, or 710.	TDC Train Link
<p>IRM 13.1.6.2 (2), <i>Oral Communication</i></p>	<p>(2) The purpose of the contact should be to:</p> <ul style="list-style-type: none"> • Restate and clarify any questions you have regarding the problem identified on the Form 911 or correspondence • Request any additional information needed • Discuss any remedy or solution to the problem • Provide an estimated completion date (ECD) and/or next contact date (NCD) • Verify taxpayer authentication per IRM 13.1.10.3, Disclosure Issues and Taxpayer Authentication • If payments or a math error are issues on an original return, check Practitioner Tax Identification Number Query (PTINQ) to see if the taxpayer checked the box regarding a third party contact. • If taxpayer has a valid POA on file, check CAF File Identification Number Query (CFINQ) for authorizations. If Power of Attorney (POA) is authorized, contact POA initially. 	<p>(2) The purpose of the contact should be to:</p> <ul style="list-style-type: none"> • Restate and clarify any questions you have regarding the problem identified on the Form 911 or correspondence • Request any additional information needed • Discuss any remedy or solution to the problem • Provide an estimated completion date (ECD) and/or next contact date (NCD) • Verify taxpayer authentication per IRM 13.1.10.3, Disclosure Issues and Taxpayer Authentication • If payments or a math error are issues on an original return, check Practitioner Tax Identification Number Query (PTINQ) to see if the taxpayer checked the box regarding a third party contact. • If taxpayer has a valid POA on file, check CAF File Identification Number Query (CFINQ) for authorizations. If Power of Attorney (POA) is authorized, contact POA and do not invite taxpayer or POA to participate in TDC. 	

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		<ul style="list-style-type: none"> • Invite eligible IMF taxpayers to participate in TDC. For telephone or in person contacts, follow the TDC Customer Opt-In Script found on the TDC Communications SharePoint site. If the taxpayer has questions, refer to the TDC FAQ on the same site or direct taxpayers to the Secure Messaging Questions and Answers page under the TAS Secure Messaging landing page. • If telephone contact is unsuccessful, add the TDC invitation language found on the TDC Communications SharePoint site to your initial contact letter. When using the IAT Letter tool, check the “TAS Taxpayer Digital Communications pilot” box to add the special TDC Secure Messaging invitation text to your Acknowledgement letter. • Request the taxpayer’s email address, or verify the accuracy of the address already in TAMIS. • Seek permission to send a TDC invitation to this email address. • If the taxpayer consents and email is available, build the TAS 	<p style="text-align: center;">23</p> <p style="text-align: center;">25</p> <p style="text-align: center;">30</p>

IRM Reference	Current Text	TDC Pilot Guidance for All Cases with PICs 630, 639, 640, or 710.	TDC Train Link
		<p>case on the TDC software and send a Welcome to TDC secure message, so the taxpayer has a message to reply to if the taxpayer participates in TDC (not necessary if the taxpayer declines TDC participation). Sending this secure message will cause the taxpayer to receive an email with a link to the TDC landing page where the taxpayers can establish his or her TDC portal account.</p> <ul style="list-style-type: none"> • Update the TAMIS N.O. Use field to reflect the current TDC opt in status using the TDC National Office Use Code Reference Guide. If TDCD9, TDCAm, or TDCP?, document in TAMIS what the taxpayer said or wrote, preceding the entry with **TDC. 	
IRM 13.1.8 , <i>Congressional Affairs Program</i>	N/A (new topic)	Congressional cases are excluded from the TDC pilot. If, however, the taxpayer is participating in TDC, and TAS later receives a Congressional duplicate, the taxpayer can continue to participate in TDC.	N/A

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IRM 13.1.9 , <i>Executive Correspondence Case Procedures</i>	N/A (new topic)	Otherwise eligible Small Business Regulatory Enforcement Fairness Act (SBREFA), ECMS (<i>i.e.</i> , E-Trak), and NTA-HQ cases are excluded from the TDC pilot.	N/A
IRM 13.1.10.3 , <i>Disclosure Issues and Taxpayer Authentication</i>	N/A (new topic)	Offer TDC to taxpayers with Tax Information Authorizations (TIAs) or Oral Disclosure Consents (ODCs), but not to the TIAs or ODCs themselves. For taxpayers with powers of attorney (POA) for tax periods with TAS involvement, do not offer TDC to taxpayers or their representatives. If the taxpayer appoints a POA after the taxpayer establishes a TDC portal account, inform the taxpayer all subsequent contacts will be with the POA. Any case advocate written correspondence will be via mail, not TDC. Mail correspondence to the taxpayer with a copy to the POA. The taxpayer may continue to send incoming TDC secure messages to the case advocate while the case remains open.	15
IRM 13.1.11.2 (9) (10), <i>Case Development</i>	N/A (new paragraphs 9 and 10)	(9) During subsequent IMF taxpayer contacts, if: <ul style="list-style-type: none"> • You have not previously obtained taxpayer consent to send the TDC invitation to the taxpayer’s verified email address, and • The taxpayer has not declined TDC participation. 	

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		<p>Then take the following actions:</p> <ul style="list-style-type: none"> • Use the TDC Customer Opt-in Script found on the TDC Communications SharePoint site to invite the taxpayer to participate in TDC; • If the taxpayer has questions, refer to the TDC FAQ on the same site; and • Seek consent to send the email. <p>If the taxpayer consents:</p> <ul style="list-style-type: none"> • Build the case on the TDC software; and • Send the taxpayer a Welcome to TDC secure message so the taxpayer has a message to reply to if the taxpayer participates in TDC. <p>Sending this secure message will cause the taxpayer to receive an email with a link to the TDC landing page where the taxpayer can establish his or her TDC portal account.</p> <p>(10) Prior to each taxpayer contact, determine if the taxpayer established a TDC portal account. If you find the taxpayer successfully established a TDC portal account, update the TAMIS N.O. Use field to “TDCP#”.</p>	<p>30</p> <p>37</p>

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IRM 13.1.18.2 (5), <i>Introduction to Initial Actions</i>	<p>(5) The Case Advocate can use either the generated TAMIS History Screen or create a new TAMIS History Screen to document any items and issues not included in the Initial Actions Screens.</p> <p>(a) These items and issues include, but are not limited to:</p> <ul style="list-style-type: none"> • Disclosure verification (e.g., when additional taxpayer verification is needed due to multiple parties or TAS employee contacts); • Clarification of the taxpayer’s issues and the relief requested/resolution needed; • Modifications to action plans; • Receiving authorization for third party contacts; • Documents requested from or by the taxpayer. 	<p>(5) The Case Advocate can either use the generated TAMIS History Screen or create a new TAMIS History Screen to document any items and issues not included in the Initial Actions Screens.</p> <p>(a) These items and issues include, but are not limited to:</p> <ul style="list-style-type: none"> • Disclosure verification (e.g., when additional taxpayer verification is needed due to multiple parties or TAS employee contacts); • Clarification of the taxpayer’s issues and the relief requested/resolution needed; • Modifications to action plans; • Receiving authorization for third party contacts; • Documents requested from or by the taxpayer; and • Explaining TDC and making a TDC Opt In offer to eligible taxpayers. 	N/A

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IRM 13.1.18.2 (6), <i>Introduction to Initial Actions</i>	Excerpt from the NCD bullet: Contacts with the taxpayer or representative must be made on or before the date promised (NCD). If contacts are made by correspondence, the letter must be mailed on or before the NCD for the next contact date to be considered timely.	Excerpt from the NCD bullet: Contacts with the taxpayer or representative must be made on or before the date promised (NCD). If contacts are made by correspondence, the letter must be mailed (or TDC secure message sent) on or before the NCD for the next contact date to be considered timely.	N/A
IRM 13.1.18.2 (6), <i>Introduction to Initial Actions</i>	Excerpt from the ECD bullet: When a subsequent change to the initial or subsequent Plan of Action (See IRM 13.1.18.2.3 for information on Action Plans) causes you to need additional time to resolve the issues, then provide a revised ECD to the taxpayer. If the ECD is revised during a contact with the taxpayer, then provide the revised ECD to the taxpayer. Otherwise, provide the new ECD at the next contact and document TAMIS. TAS Letter 2903L, Interim Letter, may be used to provide this information.	Excerpt from the ECD bullet: When a subsequent change to the initial or subsequent Plan of Action (See IRM 13.1.18.2.3 for information on Action Plans) causes you to need additional time to resolve the issues, then provide a revised ECD to the taxpayer. If the ECD is revised during a contact with the taxpayer, then provide the revised ECD to the taxpayer. Otherwise, provide the new ECD at the next contact and document TAMIS. TAS Letter 2903L, Interim Letter, or TDC Secure Message Template SM2903Interim may be used to provide this information.	75

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IRM 13.1.18.6 (3), <i>Subsequent Actions and Case Resolution</i>	(3) As actions are taken and the case progresses update all TAMIS data fields which change. Examples of fields which may change or require additional input (although not all inclusive) include Case Factors Screen, Primary and Secondary Issue Codes, POA Screens, OAR Screens, and the Action Plan Screens.	(3) As actions are taken and the case progresses update all TAMIS data fields which change. Examples of fields which may change or require additional input (although not all inclusive) include Case Factors Screen, Primary and Secondary Issue Codes, POA Screens, OAR Screens, Action Plan Screens, and the TDC opt in status in the N.O. Use field using the TDC National Office Use Code Reference Guide. If the status is TDCD9, TDCAm, or TDCP?, document in TAMIS what the taxpayer said or wrote, preceding the entry with **TDC.	N/A

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<p>IRM 13.1.18.6.1 (2), <i>Reviewing and Requesting Information from Taxpayers</i></p>	<p>(2) If the information is insufficient or if the information was not received by the date specified or an alternate date extended by request of the taxpayer, a second request for the information must be made.</p> <ul style="list-style-type: none"> • The second request must be in writing and documented on TAMIS to clearly establish the intent of the request. (See TAS Letter 1671L, Second Request for Information.) • Include a due date for receipt of the information, allowing at least 5 workdays for receipt. Consider mail time to and from the taxpayer's location when setting the due date. Include an explanation of the consequences of non-response (e.g., the case will be closed and enforced collection activity will resume or a refund cannot be expedited, etc.). • Provide the amount due on the taxpayer's accounts, including penalty and interest, and provide the date through which the figures are computed. 	<p>(2) If the information is insufficient or if the information was not received by the date specified or an alternate date extended by request of the taxpayer, a second request for the information must be made.</p> <ul style="list-style-type: none"> • The second request must be in writing and documented on TAMIS to clearly establish the intent of the request. (See TAS Letter 1671L, Second Request for Information.) • Include a due date for receipt of the information, allowing at least 5 workdays for receipt. Consider mail time to and from the taxpayer's location when setting the due date. Include an explanation of the consequences of non-response (e.g., the case will be closed and enforced collection activity will resume or a refund cannot be expedited, etc.). • Provide the amount due on the taxpayer's accounts, including penalty and interest, and provide the date through which the figures are computed. • Add a TDC second request paragraph if the taxpayer is eligible for TDC participation and the Opt In Status Code is TDCI or TDCA@. 	<p>49</p>

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IRM 13.1.21.1.3.19 (1), <i>No or Partial Reply from Taxpayer</i>	(1) When additional information from the taxpayer or representative is required because the information is not available through internal sources, two attempts must be made (the second must be in writing) to obtain the information or documents. The second request must provide: <ul style="list-style-type: none"> • a specific date the response is due, • the consequences of no response or a partial response, and • the balance due on the accounts, including accruals computed through a specific date. 	(1) When additional information from the taxpayer or representative is required because the information is not available through internal sources, two attempts must be made (the second must be in writing) to obtain the information or documents. The second request must provide: <ul style="list-style-type: none"> • a specific date the response is due, • the consequences of no response or a partial response, • the balance due on the accounts, including accruals computed through a specific date, and • a TDC second request paragraph if the taxpayer is eligible for TDC participation and the TDC Opt In Status Code is TDCI or TDCA@. 	50
IRM 13.1.21.3.5 (3), <i>TDC Reopen Procedures</i>	N/A (new topic)	(3) Do not make another Customer Opt In offer to taxpayers who declined use of TDC when TAS opened the original inquiry. Do not make a Customer Opt In offer to taxpayers whose original case opened prior to the start of the TDC pilot within your office.	58

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TAS Case Transfer Guidelines (.doc) or (.xls)	EITC and non- status 26 Levy cases are worked at point of contact. TAS works status 26 Levy cases assigned to: <ul style="list-style-type: none"> • A Field Revenue Officer in the taxpayer's local office; and • CCP in the taxpayer's local office. 	The TDC pilot makes no changes to the TAS Case Transfer Guidelines.	N/A

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IRM 13.1.22.5 (2), <i>Case Eligibility</i>	2. Cases not eligible for N-WLB are: <ol style="list-style-type: none"> a. Cases meeting transfer criteria per the TAS Case Transfer Guidelines ; b. TAS Congressional cases; c. Cases originating from the National Taxpayer Advocate's (NTA's) office; d. Senate Finance Committee (SFC) cases; e. Small Business Regulatory Enforcement Fairness Act (SBREFA) cases; f. Reopened cases; g. Cases meeting the Bulk definition. See IRM 13.1.22.7, Bulk Receipts; and, h. Cases identified on TAMIS as e-Trak (formerly known as i-Track). 	1. Cases not eligible for N-WLB are: <ol style="list-style-type: none"> a. Cases meeting transfer criteria per the TAS Case Transfer Guidelines ; b. TAS Congressional cases; c. Cases originating from the National Taxpayer Advocate's (NTA's) office; d. Senate Finance Committee (SFC) cases; e. Small Business Regulatory Enforcement Fairness Act (SBREFA) cases; f. Reopened cases; g. Cases meeting the Bulk definition. See IRM 13.1.22.7, Bulk Receipts; and, h. Cases identified on TAMIS as e-Trak (formerly known as i-Track). i. EITC (PICs 630, 639, 640) and Levy (PIC 710) cases in the Cleveland, Dallas, Nashville, and New Orleans offices. 	N/A
IRM 13.1.22.5 (4), <i>Case Eligibility</i>	4. If a sending office cannot meet its daily allotment of cases , it may review receipts and transfers-in for one of the issues listed below.	4. If a sending office cannot meet its daily allotment of cases , it may review receipts and transfers-in for one of the issues listed below.	N/A

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	<p>Only these issues are allowed as an exception to the transfer guidelines for N-WLB purposes, and only if an office can not meet its daily allotment of cases to transfer. This exception only applies to offices eligible to transfer out work under N-WLB.</p> <ul style="list-style-type: none"> a. AIMS Control – Open b. Automated Substitute for Return (ASFR) Assessment Reconsideration c. Automated Underreporter (AUR) – Open d. Automated Underreporter (AUR) – Closed e. Bankruptcy – Closed f. CAWR – Open g. CAWR - Closed h. Examination – Open i. FUTA – Open j. FUTA – Closed k. Payment Tracer – Open IDRS Control Base with Category Code PAYT l. Returned Refunds – S- Freeze m. Unpostables - Open 	<p>Only these issues are allowed as an exception to the transfer guidelines for N-WLB purposes, and only if an office cannot meet its daily allotment of cases to transfer. This exception only applies to offices eligible to transfer out work under N-WLB.</p> <ul style="list-style-type: none"> a. AIMS Control – Open b. Automated Substitute for Return (ASFR) Assessment Reconsideration c. Automated Underreporter (AUR) – Open d. Automated Underreporter (AUR) – Closed e. Bankruptcy – Closed f. CAWR – Open g. CAWR - Closed h. Examination – Open i. FUTA – Open j. FUTA – Closed k. Payment Tracer – Open IDRS Control Base with Category Code PAYT l. Returned Refunds – S- Freeze m. Unpostables – Open n. EITC (PICs 630, 639, 640) and non-status 26 Levy (PIC 710) cases in the Cleveland, Dallas, Nashville, and New Orleans offices. 	

IRM Reference	Current Text	TDC Pilot Guidance Where Taxpayer Agreed to Participate and Successfully Created a TDC Portal Account	TDC Train Link
IRM 13.1.6.4 (8), <i>Written Communication</i>	<p>(8) TAS has specific requirements which need to be incorporated in letters sent by our employees, including the fact that they should be issued on TAS letterhead stationary. "Quick notes" are not acceptable. If sending a letter, other than a TAS pattern letter, as listed in the exhibit of this section, ensure all required TAS information is listed in the body of the letter.</p>	<p>(8) TAS has specific requirements for letters and TDC secure messages sent by our employees.</p> <p>Send letters on TAS letterhead stationery. "Quick note" letters are not acceptable. If sending a letter, other than a TAS pattern letter, as listed in the exhibit of this section, ensure all required TAS information is included.</p> <p>Generally, TDC secure messages use approved TDC templates. Informal TDC secure messages (i.e., messages not based on approved TDC templates) are not acceptable for the following types of contacts:</p> <ul style="list-style-type: none"> • Initial contact; • Second requests for information; • Closing Contacts; • Contacts to meet NCDs; and • Contacts to set new NCDs or ECDs. <p>Informal TDC secure messages are permitted in all other situations, as long as the message is not used to meet an NCD or set new NCDs or ECDs. For example:</p> <ul style="list-style-type: none"> • Acknowledgements of received 	71

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		<p>taxpayer TDC communications;</p> <ul style="list-style-type: none"> • Reminders to taxpayers of upcoming deadlines to provide requested information; • Requests for the taxpayer to call the case advocate; and • Responses to taxpayer questions asked via TDC secure message. <p>Informal TDC secure messages do not need to include any of the elements normally required in written TAS communications. For example, an acknowledgement to received taxpayer TDC communications could be: "Thank you for the information. I'll get back to you with an update on MM/DD/YYYY as we agreed when we last spoke. {Case Advocate's name}"</p>	

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IRM 13.1.6.4 (9), <i>Written Communication</i>	N/A (new paragraph (9))	(9) Generally, it is not appropriate to copy/paste internal IRS emails into a TDC secure message sent to a taxpayer. This includes emails sent within TAS and emails between TAS and other operating divisions, including Counsel and Appeals. See IRM 11.3.13.7.2.5 and IRM 11.3.13.7.2.7. If you believe it is necessary to include such emails in a TDC secure message, discuss first with your manager and then obtain approval from the author of the email before sending such email to a taxpayer.	
IRM 13.1.6.4.2 (1), <i>TAS Pattern Letters</i>	(1) TAS pattern letters are located on the TAS Web site.	(1) TAS pattern letters are located on the TAS Web site. Refer to TDC Training for information on where to find and how to use TDC communication templates.	42
IRM 13.1.6.4.2 (2), <i>TAS Pattern Letters</i>	(2) Before initiating correspondence, check CFINQ to ensure authorized representatives receive copies of correspondence or requests for documentation. Refer to IRM 13.1.10.3.1 , Power of Attorney, Other Representatives, and Third Party (Check Box) Designations.	(2) Before initiating correspondence, check CFINQ to ensure authorized representatives receive copies of correspondence or requests for documentation. Refer to IRM 13.1.10.3.1 , Power of Attorney, Other Representatives, and Third Party (Check Box) Designations. Reminder: If a taxpayer has a POA when TAS accepts the case, neither the taxpayer nor the representative is eligible to participate in TDC per page 6 of this memorandum.	15

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IRM 13.1.6.4.2 (3), <i>TAS Pattern Letters</i>	(3) It is mandatory to document TAMIS, if you issue a TAS letter.	(3) It is mandatory to document TAMIS, if you issue a TAS letter or TDC secure message.	N/A
IRM 13.1.6.4.3, <i>TDC and Jointly Filed Returns</i>	N/A (new IRM section)	<p>(1) Taxpayers invited to participate in TDC establish the TDC account under his or her Taxpayer Identification Number (SSN or ITIN). When a TAS case has one or more married filing jointly tax periods, one or both spouses may choose to establish a TDC account. Joint TDC accounts do not exist.</p> <p>(2) When telephone contact is unsuccessful:</p> <ul style="list-style-type: none"> • If both spouses established a TDC account, send a TDC secure message to both spouses. If this contact is a second request for information or closing contact, also mail a letter in both spouses' names to the TAMIS address. • If only one spouse established a TDC account, send a TDC secure message to that spouse. If this contact is a second request for information or closing contact, also mail a letter in both spouses' names to the TAMIS address. • If neither spouse established a 	45

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		<p>TDC account, mail a letter in both spouses' names to the TAMIS address.</p> <p>Caution: If only some tax periods are joint, TDC secure messages will include only information related to joint tax periods to avoid disclosing information to a spouse that did not file the return.</p>	

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IRM 13.1.11.2 (6) (b), <i>Case Development</i>	(b) Case files should include copies of correspondence sent to the taxpayer and incoming taxpayer correspondence. All initial taxpayer correspondence must be date stamped with the TAS received date. Subsequent correspondence should be date stamped, unless received via facsimile with an electronic date stamp. The case should also contain copies of any documents that were ordered (e.g. tax returns, MFTRAs, etc.). If the documents are voluminous, only copy the pertinent sections that are needed to support any decisions made. If the Case Advocate issued a Spanish version of a TAS letter, the case file should be documented with a summary of what was contained in the "fill-in" portion of the Spanish letter.	(b) Case files should include copies of correspondence sent to the taxpayer and incoming taxpayer correspondence. Outgoing and incoming messages and attachments saved in the TDC software will be printed and placed in the physical case file as one of the case closing actions. See IRM 13.1.21.1.2 (4), Closing Actions. All initial taxpayer correspondence must be date stamped with the TAS received date. Subsequent correspondence should be date stamped, unless received via facsimile with an electronic date stamp. The case should also contain copies of any documents that were ordered (e.g. tax returns, MFTRAs, etc.). If the documents are voluminous, only copy the pertinent sections that are needed to support any decisions made. If the Case Advocate issued a Spanish version of a TAS letter, the case file should be documented with a summary of what was contained in the "fill-in" portion of the Spanish letter.	52

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<p>IRM 13.1.11.3 (3), <i>Managing an Inventory</i></p>	<p>(3) Call the taxpayer if additional information is needed. If the taxpayer cannot be reached by telephone, send a letter requesting the information needed;</p>	<p>(3) Call the taxpayer by telephone. If unsuccessful, send both a letter and a TDC secure message for first requests for information, second requests for information, and closing contacts. Instead of replicating the paper letter content in the body of the TDC secure message, create a .pdf of the letter and attach it to the TDC secure message sent. For other contacts where telephone contact is unsuccessful, only send a TDC secure message.</p>	<p>51</p> <p>78</p>
<p>IRM 13.1.18.6.1 (2), <i>Reviewing and Requesting Information from Taxpayers</i></p>	<p>(2) If the information is insufficient or if the information was not received by the date specified or an alternate date extended by request of the taxpayer, a second request for the information must be made.</p> <ul style="list-style-type: none"> The second request must be in writing and documented on TAMIS to clearly establish the intent of the request. (See TAS Letter 1671L, Second Request for Information.) 	<p>(2) If the information is insufficient or if the information was not received by the date specified or an alternate date extended by request of the taxpayer, a second request for the information must be made. The second request will be by both a letter and a TDC secure message (with a .pdf of the second request letter attached) for the requested information.</p> <ul style="list-style-type: none"> The second request must be in writing and documented on TAMIS to clearly establish the intent of the request. (See TAS Letter 1671L, Second Request for Information.) 	<p>51</p>

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IRM 13.1.21.1.2 (2), <i>Closing Actions</i>	(2) Case Advocates are responsible for contacting the taxpayer or representative with a clear, complete, and correct explanation of what was done to resolve the problem. If the taxpayer or representative requests a written response, the Case Advocate must provide one. The closing contact must : (An alpha list of items a. through i. follows.)	(2) Case Advocates are responsible for contacting the taxpayer or representative with a clear, complete, and correct explanation of what was done to resolve the problem. If the taxpayer or representative requests a written response, the Case Advocate must provide one. The closing contact must : (An alpha list of items a. through i. follows.) j. Advise the taxpayer that once TAS closes the taxpayer’s case, the taxpayer will not be able to send messages to you or receive messages from you on the TDC secure messaging portal. The taxpayer will be able to view all previous correspondence sent and received, and other IRS Portal functions like Get Transcript and IRS Direct Pay will still be available.	52

IRM Reference	Current Text	TDC Pilot Guidance Where Taxpayer Agreed to Participate and Successfully Created a TDC Portal Account	TDC Train Link
IRM 13.1.21.1.2 (3), <i>Closing Actions</i>	Excerpt: <ul style="list-style-type: none"> • Delete case related e-mails from Outlook after printing copies for case file, if appropriate; • Remove any unnecessary paperwork (duplicate transcripts and E-mails) from the case file; 	Excerpt: <ul style="list-style-type: none"> • Delete case related e-mails from Outlook after printing copies for case file, if appropriate; • Close the case on the TDC software, so the taxpayer will not be able to send TDC secure messages to the case advocate after case closure. • Remove any unnecessary paperwork (duplicate transcripts and E-mails) from the case file; 	55
IRM 13.1.21.1.2 (4), <i>Closing Actions</i>	TAMIS must be documented with all actions taken and the case file must include copies of all closing correspondence. If a closing telephone contact was made, document a summary including a clear, concise and correct explanation of how the problem was resolved on the TAMIS History screen. Utilize the Closing Action Screen 1 to indicate the closing contact date and the resolution of the case in the Relief Resolution field. All taxpayer correspondence must remain in the case file.	TAMIS must be documented with all actions taken and the case file must include copies of all closing correspondence. In the TDC software, print all incoming and outgoing messages and attachments for the physical case file. If a closing telephone contact was made, document a summary including a clear, concise and correct explanation of how the problem was resolved on the TAMIS History screen. Utilize the Closing Action Screen 1 to indicate the closing contact date and the resolution of the case in the Relief Resolution field. All taxpayer correspondence must remain in the case file.	52

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IRM 13.1.21.1.2 (7), <i>Closing Actions</i>	<p>(7) An IRC § 7811 Significant Hardship Determination must be made prior to closing the case. If no IRC § 7811 Significant Hardship Determination has been made, make an IRC § 7811 Significant Hardship Determination before closing the case. Refer to IRM 13.1.18.7, Making an IRC § 7811 Significant Hardship Determination.</p> <p>a) If an economic burden case (TAS Criteria 1-4) is determined to meet IRC §7811, and the Case Advocate decides that the relief requested by the taxpayer is not warranted, the Case Advocate must provide a written response. For economic hardship cases where the 7811 determination is Yes and no relief is due to: law prevents, hardship not substantiated, no internal revenue law issue, or Other, the letter will be signed by the LTA. The letter will explain why relief is not being granted.</p> <p>Note: The LTA is required to sign the No Relief Letter only in situations where the case Advocate has determined that relief is not warranted.</p> <p>b) Give the taxpayer an opportunity to</p>	<p>(7) An IRC § 7811 Significant Hardship Determination must be made prior to closing the case. If no IRC § 7811 Significant Hardship Determination has been made, make an IRC § 7811 Significant Hardship Determination before closing the case. Refer to IRM 13.1.18.7, Making an IRC § 7811 Significant Hardship Determination.</p> <p>a) If an economic burden case (TAS Criteria 1-4) is determined to meet IRC §7811, and the Case Advocate decides that the relief requested by the taxpayer is not warranted, the Case Advocate must provide a written response. For economic hardship cases where the 7811 determination is Yes and no relief is due to: law prevents, hardship not substantiated, no internal revenue law issue, or Other, the letter will be signed by the LTA. The letter will explain why relief is not being granted. Mail the LTA signed letter, and send a .pdf of the letter via TDC secure message.</p> <p>Note: The LTA is required to sign the No Relief Letter only in situations where the Case Advocate has determined that relief is not</p>	76

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	<p>speaking to the LTA when the relief is not being granted. Caution: If some relief has been provided, it is not necessary for the LTA to sign the letter.</p>	<p>warranted. b) Give the taxpayer an opportunity to speak to the LTA when the relief is not being granted. Caution: If some relief has been provided, it is not necessary for the LTA to sign the letter.</p>	
<p>IRM 13.1.21.3.5 (1) and (2), <i>TDC Reopen Procedures</i></p>	<p>N/A (new topic)</p>	<p>(1) Upon reopening the TAS case, unlock the TAS case on the TDC portal account for the taxpayer. During the first reopen contact, inform the taxpayer the TAS case on the TDC portal has been unlocked, verify the taxpayer wants to continue to use TDC secure messaging, and document in TAMIS the taxpayer's concurrence or decision to cease using TDC secure messaging on the case. (2) If the first reopen contact cannot be completed by telephone, complete the contact via both a mailed letter and via TDC secure messaging.</p>	<p>58</p>

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IRM 13.6.1.19 , <i>TDC Backup and Out of Office Policy</i>	N/A (new IRM section)	<p>(1) Incoming TDC secure messages are viewable by the assigned case advocate and those with the Supervisor role in TDC who have the case advocate in his or her group.</p> <p>(2) If the assigned case advocate is out of the office, TAS managers may use locally developed backup procedures to determine who will take necessary actions. The TAS manager with the Supervisor role in TDC will identify situations requiring use of the backup procedures, since the Supervisor is the only TAS employee that can see new incoming TDC secure messages in the absent employee's TDC Inbox.</p> <p>(3) To enable a backup to view the incoming TDC secure message, the TAS manager will transfer the activity on TDC to the backup employee (and transfer it back later). It is not necessary to transfer the case on TAMIS.</p> <p>(4) See IRM 13.1.18.2, Introduction to Initial Actions, IRM 13.1.18.6.1 (1), Reviewing and Requesting Information from Taxpayers, and IRM 13.1.18.6.2 (4), Taking Actions to Resolve Case Issues, for more information about evaluating, acting upon, and responding to taxpayer information.</p>	N/A

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IRM 13.6.1.13.6 (2), <i>E-Mail Restrictions</i>	(2) Excerpt: Employees may never send taxpayer account information by e-mail to taxpayers, their representatives, or other non-IRS/Treasury parties even if the other party uses encryption software. See IRM 1.10.3.2.1, Secure Messaging and Encryption.	(2) Excerpt: Employees may never send taxpayer account information by e-mail to taxpayers, their representatives, or other non-IRS/Treasury parties even if the other party uses encryption software. See IRM 1.10.3.2.1, Secure Messaging and Encryption. Exception: Secure messaging through TDC is an approved means of communicating with taxpayers who opt into the system. Taxpayer account information can be sent through the TDC secure messaging portal.	N/A

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IRM 13.6.1.13.6 (3), <i>E-Mail Restrictions</i>	(3) In general, TAS should not communicate with taxpayers by e-mail. E-mail communication with a taxpayer about the specifics of a taxpayer's account does not meet the standards for TAS written communications. See IRM 13.1.6, Case Work Communications. Even disclosing that the taxpayer has contacted TAS can be considered a breach of the taxpayer's privacy and have Internal Revenue Code (IRC) § 6103 implications.	(3) In general, TAS should not communicate with taxpayers by e-mail. E-mail communication with a taxpayer about the specifics of a taxpayer's account does not meet the standards for TAS written communications. See IRM 13.1.6, Case Work Communications. Even disclosing that the taxpayer has contacted TAS can be considered a breach of the taxpayer's privacy and have Internal Revenue Code (IRC) § 6103 implications. Exception: Email and SMS are an approved means of informing taxpayers who opt into TDC that a new message is waiting for them on the secure portal. No PII will be included in notification messages.	12
IRM 13.6.1.13.6 (4), <i>E-Mail Restrictions</i>	(4) TAS can never use e-mail to communicate with a taxpayer about the specifics of a case. In addition, TAS should generally not use e-mail to communicate with taxpayers for any other reason. It may be permissible to communicate with taxpayers via e-mail in limited circumstances.	(4) TAS should generally not use e-mail to communicate with taxpayers for any other reason. It may be permissible to communicate with taxpayers via e-mail in limited circumstances (for example, the Taxpayer Digital Communications (TDC) pilot).	N/A
IRM 13.6.1.18.3 (4), <i>Templates for TAS Correspondence</i>	N/A (new paragraph 4)	(4) TAS has approved templates for messages sent through the Taxpayer Digital Communications (TDC) web portal. Refer to TDC Training for information on where to find and how to use TDC communication templates.	42

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QRIS 10452 , <i>TAS Handling of Documents with Faxed or Original Signatures (question 3)</i>	<p>Question 3 Are there any situations in which TAS could accept a return from a taxpayer via fax?</p> <p>Response 3 No. The IRS has a policy of accepting returns by fax only if it is part of a return perfection process initiated by the IRS and the IRS has made contact with the taxpayer.</p>	<p>Question 3 Are there any situations in which TAS could accept a return from a taxpayer via fax or TDC?</p> <p>Response 3 No. The IRS has a policy of accepting returns by fax or TDC only if it is part of a return perfection process initiated by the IRS and the IRS has made contact with the taxpayer.</p>	N/A