



TAX EXEMPT AND
GOVERNMENT ENTITIES
DIVISION

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

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MEMORANDUM FOR ALL TAX EXEMPT AND GOVERNMENT ENTITIES EMPLOYEES

FROM: David W. Horton/*David W. Horton*
Deputy Commissioner, Tax Exempt and Government Entities

SUBJECT: Interim Guidance on TE/GE Taxpayer Correspondence Procedures

Purpose

This TE/GE Taxpayer Correspondence Procedures Interim Guidance provides procedures for employees creating, revising and approving TE/GE taxpayer correspondence intended for 10 or more recipients (over the lifetime of the document) to maintain uniform IRS correspondence standards and timely delivery. This Interim Guidance supersedes Interim Guidance on TE/GE Taxpayer Correspondence Procedures 25-0817-0009.

Taxpayer correspondence includes:

- Computer Paragraph (CP) notices
- Correspondex letters (IDRS)
- Notices and enclosures
- Local letters or notices (such as examination, determination, voluntary compliance and compliance unit letters)

Employees and functions involved in these procedures include:

- Business Unit (TE/GE unit responsible for issuing the taxpayer correspondence)
- Business Unit Employee (Requestor)
- Designated Functional Correspondence Lead (FCL) (submits requests to TE/GE Communication & Liaison via [*TE/GE Letters & Notices](#))
- Designated Functional Approving Manager (DFAM)
- TE/GE Communications & Liaison (TE/GE C&L)
- Office of Taxpayer Correspondence (OTC)
- OTC Customer Account Manager (CAM)
- TEGE Division Counsel
- Publishing Media and Publications (M&P)
- Taxpayer Advocate Service (TAS)
- OTC's Chief Counsel Liaison

Scope

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

TE/GE C&L serves as the liaison between the Business Units and the Office of Taxpayer Correspondence (OTC) and Publishing Media and Publications (M&P).

TE/GE C&L coordinates correspondence approvals from OTC, ensuring that taxpayer correspondence includes plain language concepts prior to OTC submission. OTC then uses its staff of writers and OTC's Chief Counsel Liaison to ensure that letters and notices are complete, accurate and legally sufficient.

Note: Correspondence for fewer than 10 recipients (over the lifetime of the correspondence) doesn't need OTC/M&P approval. TE/GE C&L is available to review these letters, if requested.

Submission Process for Taxpayer Correspondence

OTC must process and approve new and revised taxpayer correspondence intended for 10 or more recipients over the lifetime of the correspondence. This process must occur before distribution of the correspondence.

Employees should avoid sending correspondence that has not been approved through the TE/GE Taxpayer Correspondence process and should ensure that they are sending the current version of the correspondence. Employees are strongly discouraged from storing letters on their computer hard drives. Any correspondence that an employee creates or any OTC-approved correspondence that an employee alters is considered "nonstandard." All nonstandard correspondence must be approved by the employee's manager prior to sending the correspondence to the taxpayer. C&L is available to review any draft nonstandard correspondence.

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

- (1) When an employee (the Requestor) identifies a need for new or revised correspondence, the Requestor will email (with a copy to the Requestor's manager) a draft of the identified need to the Designated Functional Correspondence Lead (FCL).
 - As of August 14, 2019, the identified FCLs and their DFAMs are:

Functional Business Unit	Functional Correspondence Lead	Designated Functional Approving Manager
EP Exam (including EPCU)	John Liljehult	Michael Sanders
EP Determinations (including MAPICS and LINUS)	Sandra Barnes	Jennifer Frederick
EP VCP	Paul Hogan	Buck Kerr
EO Exam (including EOCU and FSL)	Devi Phears	David Weaver

EO Determinations	Karen Batey	Jon Waddell
EO Campus	Karen Batey	Jon Waddell
ITG, TEB, GECU	Aaron Coleman	Allyson Belsome
Compliance Strategies	Issue ID Specialist	Sean O'Reilly

Note: FCLs are listed as the letter owner in the product catalog. If the FCL changes, the Business Unit will send the new FCL's contact information to TE/GE C&L. TE/GE C&L will notify Publishing, who will update the catalog.

(2) Within 15 days of the request, the FCL will:

- Review the [Product Catalog Information page](#) and search by title or subject area to determine if correspondence exists that with minor revisions will adequately address the information to be conveyed to the taxpayer.
- If there is current correspondence, review the draft of the revised correspondence using the Standardization Guidelines in Exhibit 1.
- If there is no correspondence, review or prepare a draft of the new correspondence using the Standardization Guidelines in Exhibit 1.
 - New – an issue that can't be addressed by an existing letter or notice.
 - Revised – existing correspondence that needs technical clarity or adjustments to reflect organizational requirements. This includes existing letter or notice corrections.

Note: The FCL may work with the Requestor or a functional SME to develop or revise correspondence, as needed.

(3) The FCL will develop new or revised correspondence using the following general guidelines:

- State the purpose of the correspondence. Include a contact point: a phone or fax number, originator name, IRS ID number, symbols, stop number and address.
- Use short sentences and simple words.
- Explain or simplify technical language. Don't quote the Internal Revenue Code or other legal terms.
- If the recipient is to take action:
 - State what the recipient must do. List or bullet-point the actions the recipient must take.
 - Include a response deadline and the action the IRS will take if a timely response isn't received.

- Ask for the recipient's phone number and the best time to call.
 - The FCL may send the draft to TEGE Division Counsel for legal review prior to submission to the OTC. As of August 14, 2019, the Division Counsel designated point of contact is Special Counsel Jay A. Roberts.
 - Review all correspondence at least every three years to ensure that it's still correct and meets its original purpose.
- (4) The FCL will complete [Form 14768](#), Tax Exempt and Government Entities (TE/GE) Correspondence Request, and send it with a draft Word document of the correspondence via email to the Designated Functional Approving Manager (DFAM) for approval.
- (5) The DFAM will:
- Approve and return the signed Form 14768 for any revised letters to the FCL within 10 calendar days of receipt.
 - Submit the draft Word document and Form 14768 for any new letters to the functional Director, who will approve and returned the signed Form 14768 to the DFAM, who will return it to the FCL within 10 calendar days of receipt.
- (6) The FCL will email the approved Form 14768 and draft Word file of the correspondence to TE/GE C&L at [*TE/GE Letters & Notices](#) with "Correspondence Request" in the subject line.
- (7) If the request is for expedited treatment, the request must include a valid business reason (for example, a law change) for the expedited treatment.

TE/GE C&L Correspondence Process

Within 10 calendar days of receiving the Form 14768 and draft correspondence, TE/GE C&L will assign the request to a team member, who will input the request into the [TE/GE Correspondence Clarity Tracker](#) (Tracker) to document every letter or notice requested, emails sent and received, and steps taken during the process. This includes TE/GE C&L's actions, FCL's inquiries, interactions with the OTC and M&P and steps taken by TE/GE C&L project managers. Documenting these steps when they occur minimizes the risk of delaying the approval process.

The C&L team members will:

- (1) Review the [Product Catalog Information](#) to verify the need for correspondence revision/creation.
- (2) Ensure that correspondence is drafted for cross-functional use, if applicable.
- (3) Create a new item on the Tracker.
- (4) Submit a [Publishing Services Request](#) (PSR) for Repository and Correspondex letters (For CP Notices, skip to step 6; a PSR is not used; OTC will process):

- Request a new letter and catalog number (for new letters)
 - Include an official title of the letter and a descriptive paragraph about the letter's use (found on Form 14768).
 - Attach a sample of the document (M&P will post the final version received from OTC, not the initial version included with the PSR).
- (5) Enter the PSR number and any new letter and catalog numbers on the Tracker and Form 14768.
- (6) Edit the correspondence for plain language (see [Form 14481](#), Plain Language Checklist and Review Sheet) and for other editorial changes (for example, format, punctuation and other minor changes) in accordance with the [IRS Style Guide](#). The TE/GE C&L team members may send the correspondence to the TE/GE C&L project manager for a quick editorial review.
- (7) Send the FCL a copy for review.
- (8) Submit the correspondence to TAS for review. TAS normally requires 10 calendar days to review correspondence.
- (9) Send the FCL a copy for review if changes are substantive.
- (10) Submit an OTC [Request for Services](#) (formerly Green Button Request) that includes:
- The PSR number and the letter or notice and catalog numbers.
 - If the FCL noted TEGE Division Counsel's involvement in the creation or revision of the correspondence, include the TEGE Division Counsel team member's name in the request notes (so OTC's Chief Counsel Liaison can confer with TEGE Division Counsel, if needed).
 - Include the TAS response in the request for services submission (so OTC knows who to send the correspondence back to during the final approval stage).
 - A Word file of the latest version of the letter.
 - A copy of the completed Form 14768.
 - Notification if the letter includes a customer accounts service call back number.
- (11) Enter the OTC Request for Services case number in the Tracker.
- (12) Review OTC's comments when the CAM responds:

- If **wording was changed**, send the letter to the FCL for approval. (FCL approval is generally needed only if the changes are other than format. If the request is for expedited treatment, the FCL must return any comments or approval within two business days, or the letter will be removed from the expedited treatment stream.)
- If **no wording was changed** or after the FCL returns the letter, send the letter back to the CAM.

Note: If OTC contacts the FCL directly, the FCL must include the C&L team member in any reply.

- (13) Review OTC's Chief Counsel Liaison's comments (OTC's Chief Counsel Liaison will consult with TEGE Division Counsel and other Counsel offices on TE/GE correspondence, as needed) sent by the CAM.
 - If Counsel's changes are only formatting, send back to the CAM as approved (if acceptable).
 - If Counsel's changes affect wording, send to FCL for approval before sending back to CAM.
- (14) When everyone agrees on a final version, the CAM will send the TE/GE C&L team member a PDF final draft, who will submit it to the FCL and ask them to have the appropriate Senior Manager or Director digitally sign the PDF letter and return it to the TE/GE C&L team member, who will return it to the CAM.
- (15) The CAM will forward new or revised PDFs (not CP notices) to M&P for publishing and to the TE/GE C&L team member. M&P will create a formal PDF version of the correspondence and send it to the TE/GE C&L team member. If no formatting corrections are needed, the FCL digitally signs the PDF and returns it to the TE/GE C&L team member, who will then return it to M&P. If M&P contacts the FCL directly, the FCL must include the C&L team member in any reply.
- (16) TE/GE C&L will submit the new or revised notice or letter to the FCL, who will submit it to BSP or other programmer for input into the system for general use. The FCL will notify TE/GE C&L when the correspondence is ready for production and provide a copy of the pre-production draft to TE/GE C&L. TE/GE C&L will review the pre-production draft for accuracy and notify BSP or the other programmer if the correspondence is approved for production. Taxpayer Correspondence systems include:
 - IDRS – CRX letters generate from the Entity, Accounts Management, Unpostables and ERS/Rejects Functions (Programs)
 - BMF – CP notices generate from Master File programming
 - EPMF – CP notices generate for programming
 - LINUS – Acknowledgement notices

- MEDS – Acknowledgement notices
- EDS – EP/EO determination letters
- TRAC – MAPICS determination letters and acknowledgment letters
- RCCMS – Various letters

Note: Only repository letters are shown in the letter repository. CRX letters can be found in [SERP](#). CP notices are not shown in the letter repository.

Correspondence Used by TE/GE but Owned by Other Business Units

- (1) The FCL will sign up for an email notification of new revisions for all correspondence owned by another business unit that their functional area uses in their TE/GE BSP system. When a new revision is available, the FCL will provide a copy of the revised file to BSP so the new revision can be uploaded to the system.

Steps for Obsoleting Correspondence

- (1) The Business Unit will identify correspondence that needs to be obsoleted. The FCL will submit an email with a copy of the correspondence, the reason it should be removed and a contact person to TE/GE C&L at [*TE/GE Letters & Notices](#) with “Obsolete Correspondence” in the subject line. The FCL will search irs.gov to ensure that it does not mention the letter to be obsoleted and will include a snapshot of the search with the request to obsolete.

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

- (2) TE/GE C&L will enter the letter into the Tracker system.
- (3) TE/GE C&L will submit a notice of obsolete letter to the FCLs and the Business Units' Examination, Determination, Compliance Unit and BSP functions, with a two-week response date to provide an opportunity to dispute the letter being obsoleted.
- (4) If no one objects during the two-week time frame, TE/GE C&L will submit a PSR to M&P and a GBR to OTC to have the letter obsoleted. TE/GE C&L will send notification that the letter has been obsoleted to the FCL, who will send an email to BSP to have the letter removed from the systems.

Effect on Other Documents:

The contents of the memorandum will be incorporated into IRM 25.13.2 by August 27, 2021.

Contact

Direct any questions regarding this memorandum to [*TE/GE Letters & Notices](#).

Resources

[Letter Program IRM 1.17.2.3.7](#)

[Letters IRM 1.17.8.5.2](#)

[Form Letter Program](#)

[Plain Language at IRS](#)

[M&P Letter Listing](#)

Distribution

[IRS.gov \(http://www.irs.gov\)](http://www.irs.gov)

Exhibit 1 – TE/GE Letter Standardization Guidelines

Standardization Guidelines for TE/GE Letters (8/27/2019)

Use the following standards when creating new or modifying existing forms/letters.

1.	Rights Enabled	The document will have document rights enabled.
2.	Formatting	All TE/GE documents will be saved as Adobe dynamic XML form (.pdf) .
3.	Instruction Pages	When instruction pages are present the following buttons will be included. 1) Hide Selectable Paragraph Pages 2) Show Selectable Paragraph Pages 3) Clear All Fields 4) Print Form The default state when the document is opened is to have the pages with selectable paragraphs hidden. The Print Form button will be programmed to print the letter only and not the selectable paragraph pages.
4.	Selective Paragraphs	When selective paragraphs are present each paragraph will have a checkbox. When checked, the text of the paragraph will be inserted/unhidden into the main body of the letter.
5.	Caption/label formatting	All caption/label fields in the Contact Information area will end with a colon.
6.	Order/formatting	Right side header order for TE/GE letters: Date: Taxpayer ID number: or (Social Security Number (SSN) (Last 4 digits): / Employer ID number:) Form: Plan name/number: (include only if needed) Year ended/issue date: (drop down, leave enough space for at least three years) Person to contact: Manager's contact information: (include only if needed in opening letters only) Response due date: (include only if needed) Appointment date and time (include only if needed) Appointment locations (include only if needed) The captions are Arial point 8 bold, the user-entered text under the captions are Arial 10 point regular. Each item must be a separate field for RCCMS data import purposes
7.	IRS Return Address	Two fillable text fields The 1st text field: <ul style="list-style-type: none"> Default Text (Arial 12pt Bold): Tax Exempt and Government Entities (do not include function or office)- .2 height and Center The following text fields: <ul style="list-style-type: none"> Will be 3 fillable separate rows for RCCMS data import purposes – center, limit each line to visible. Default Text (Times New Roman 12pt):
8.	Taxpayer Address	FIVE fillable text fields: <ul style="list-style-type: none"> Will contain 5 fillable separate rows for RCCMS data import purposes. – center, limit each line to visible area X = 1.125 Y = 2.1
9.	Date:	The letter date field should be formatted as a textbox with default script to display today's date. (TEGE will not include auto date feature if letter will be in RCCMS) Field will allow for user override. *The Letter Owner may request Publishing to set the Date default blank Note: Forms/Letters that use data captures, will request static date field. (RCCMS) No Drop-down Calendar and Date field will default to one line.
10.	Refer reply to:	Do not include Refer reply to on any TE/GE letters.
11.	Taxpayer ID number:	Do not restrict formatting of text input.
12.	Years ended/issue date:	The header/label will be a drop down for either Years ended: or Issue date: Field will be fixed size to the right margin. Field will be set to expand/collapse up/down

		Field will default to one line but will allow for up to three lines
13.	Person to contact:	<p>The Person to contact field will consist of multiple fields with the following default text:</p> <p>Name: ID number: Telephone: Fax: Hours: (include only if needed) Toll-free: (only if needed)</p> <p>Field will be fixed size to the right margin. Field will be set to expand/collapse up/down Note: This will always be the 2nd contact information field, following Date. --All contact information fields, even those not referenced here, will expand/collapse up/down.</p>
14.	Manager's contact information:	<p>The Manager's contact field will only be included on appointment letters and EO 30-day letters and will consist of multiple fields with the following default text:</p> <p>Name: ID number: Telephone:</p> <p>Field will be fixed size to the right margin. Field will be set to expand/collapse up/down</p>
15.	Response due date:	<p>The header/label will be Response due date:</p> <p>Field will be fixed size to the right margin. Field will be set to expand/collapse up/down Field will default to one line</p>
16.	Appointment date and time:	<p>Field will be fixed size to the right margin. Field will be set to expand/collapse up/down</p> <p>The caption/label will be Appointment date and time: The following editable text will be contained in the expand/collapse up/down field:</p> <p>Date: [Month Day, Year] Time: [Time a.m./p.m., time zone]</p>
17.	Appointment location:	<p>Field will be fixed size to the right margin. Field will be set to expand/collapse up/down</p> <p>The caption/label will be Appointment location: The following editable text will be contained in the expand/collapse up/down field: Provide a separate fillable text field for the Address lines and one for the City, State, Zip. [Address] [City, State, Zip]</p>
18.	RE:	<p>Field will be set to expand/collapse up/down. Field will default to one line but will allow for up to five lines Field will not include a hardcoded caption/label outside of the field Default text in field will be 'RE:' Field width will be from left to right margin</p>
17.	Salutation	<p>Field will not include a caption/label outside of the fillable field Default text in field will be 'Dear [Name]:'</p>
16.	Embedded inline text fields	<p>All embedded text fields (for example, date, dollar amount) within a paragraph in the main body of a letter will be set to expand/collapse left/right. Inline date fields must expand to fit longest month day year spelled out. (September 30, 2014)</p>
17.	Signature fields	<p>Field will consist of hardcoded text field for Sincerely, TWO fillable text field: (4 ¼" from left edge of paper to right margin) – .2 height, align top. [Name] field will be limit to visible area and [Title] field will allow multiple lines and expand in height.</p> <ul style="list-style-type: none"> • Will contain two textboxes. <ul style="list-style-type: none"> ▪ Line 1 default Text: [Name] ▪ Line 2 default Text: [Title] <p>Field width allowed will be to right margin No Page Breaks within content.</p>
18.	Enclosures:	<p>Field will have Enclosures: text in its own fillable field – align top and expand in height, multiple lines. All other listed enclosures will be placed in their own fillable field – Height .2, centered, limit to visible area.</p>

		<p>Default text in field will be 'Enclosures:'</p> <p>Field width will be from left to right margin</p> <p>**Letter owner may require Default text to be included in field.</p> <p>This field will be included on all letters. No Page Breaks within content.</p>
19.	cc:	<p>Field will be set to expand/collapse up/down.</p> <p>Field will default to one line</p> <p>Field will not include a hardcoded caption/label outside of the cc field</p> <p>Default text in field will be 'cc:'</p> <p>Field width will be from left to right margin</p> <p>This field will be included on all letters. No Page Breaks within content.</p>