



THE OFFICE OF THE TAXPAYER ADVOCATE OPERATES INDEPENDENTLY OF ANY OTHER IRS OFFICE AND REPORTS DIRECTLY TO CONGRESS THROUGH THE NATIONAL TAXPAYER ADVOCATE.

IRM PROCEDURAL UPDATE

DATE: 01/29/2025

NUMBER: tas-13-0125-0123

SUBJECT: Internal Revenue Service Restructuring and Reform Act of 1998 (RRA98)

AFFECTED IRM(s)/SUBSECTION(s): 13.1.2.4.1

CHANGE(s):

IRM 13.1.2.4.1(2) has been modified to remove the language gender-neutral title in compliance with the Presidential Executive Order entitled "Defending Women from Gender Ideology Extremism and Restoring Biological Truth to the Federal Government."

(2) Immediately upon telephone contact or face-to-face contact provide your:

- title (e.g., Mr., Mrs., Ms., Miss), **AND**
- last name, **AND**
- **SmartID 10-digit number.**

Note: If your last name is hyphenated or you have two last names on your ID, you must use as stated on your federally issued identification badge.

IRM 13.1.2.4.1(3) has been modified to remove the language gender-neutral title in compliance with the Presidential Executive Order entitled "Defending Women from Gender Ideology Extremism and Restoring Biological Truth to the Federal Government."

(3) **If you do not make telephone contact, your initial letter to the customer must contain the identifying information below. This will satisfy the requirements of this section of the law.**

- title (e.g., Mr., Mrs., Ms., Miss), **AND**
- last name, **AND**
- **SmartID 10-digit number.**

See IRM 13.1.18.6, Initial Contact Completed by Case Advocates, IRM 13.1.6.2, Oral Communication, and IRM 21.1.1.4, Communication Skills, for additional Information. See TAS Letters and Communications.