



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

1.1.13

JANUARY 24, 2023

## EFFECTIVE DATE

(01-24-2023)

## PURPOSE

- (1) This transmits revised IRM 1.1.13, Organization and Staffing, Wage and Investment.

## MATERIAL CHANGES

- (1) Updated Wage and Investment Operations Support (WIOS) organizational structure and program area names due to the Request for Organizational Change (ROC) approved on November 30, 2021. Revisions appear throughout this IRM as follows (IPU 22U0569 issued 04-29-2022):
  - Business Systems Modernization (BSM) - formerly Modernization Development and Delivery (MDD)
  - Business Technology Operations (BTO) - formerly Modernization Tools and Technologies (MTT)
  - Talent Recruitment (TR) - formerly Workforce Organization and Transition (WOT)
  - Modernization Demand and Release Management (MDRM) - formerly Intake, Architecture, and Release Planning
  - Governance, Risk and Compliance (GRC) - formerly Governance, Risk and Security
  - Modernization Organization Readiness Services (MORS) - formerly Project Management - Major Projects
  - Modernization Sustaining Operations (MSO) - formerly Project Management - Sustaining Operations
  - Modernization Project Management Services (MPMS) - formerly Project Management - External Services Delivery
- (2) IRM 1.1.13.1, Introduction to the Wage and Investment (W&I) Division - Updated statistics to reflect the annual number of returns and refunds processed and issued, the total number of business unit employees and Taxpayer Assistance Centers, and the annual number of telephone inquiries answered by W&I.
- (3) IRM 1.1.13.1.2, Our Customer Base - Updated statistics to reflect the number of individual and business tax returns processed by W&I annually.
- (4) IRM 1.1.13.2, Wage and Investment (W&I) Equity, Diversity and Inclusion (EDI) - Added "About" statement to highlight the program area's purpose. Revised functional statement to align with the program area's responsibilities and added facilitating issues concerning taxpayer civil rights.
- (5) 1.1.13.3, Wage and Investment (W&I) Communications and Liaison (C&L) - Added "About" statement to highlight the program area's purpose.
- (6) IRM 1.1.13.4.1, Capital Management and Oversight (CMO) - Updated mission statement and program areas per ROC e-Trak case 2021-37895, approved 11/30/2021. These updates reflect CMO's active role regarding Human Capital Office (HCO) related initiatives (IPU 22U0569 issued 04-29-2022).
- (7) IRM 1.1.13.4.1.1, Compliance and Quality Assurance (CQA) - Added subsection for new program area per ROC e-Trak case 2021-37895, approved 11/30/2021 (IPU 22U0569 issued 04-29-2022).
- (8) IRM 1.1.13.4.1.3, Leadership Development & Succession Planning (LSDP) - Revised functional statement to align with the program area's responsibilities (IPU 22U0569 issued 04-29-2022).

- (9) IRM 1.1.13.4.1.5, Organizational Support and Engagement (OSE) - Added new program area per ROC e-Trak case 2021-37895, approved 11/30/2021. Also, removed Employee Suggestion Program because that program has been retired (IPU 22U0569 issued 04-29-2022).
- (10) IRM 1.1.13.4.1.6, Talent Recruitment (TR) - Revised functional statement to align with the program area's responsibilities. Removed items related to developing workforce plans and designing career management systems. These are now the responsibilities of Workforce Planning (WFP) (IPU 22U0569 issued 04-29-2022).
- (11) IRM 1.1.13.4.1.7, Workforce Planning (WFP) - Added subsection for new program area per ROC e-Trak case 2021-37895, approved 11/30/2021 (IPU 22U0569 issued 04-29-2022).
- (12) IRM 1.1.13.4.1.8, Workforce Relations, Planning and Performance (WRPP) - Revised functional statement to align with the program area's responsibilities. Removed items related to the Employee Satisfaction Surveys, Engagement, and other Human Capital related programs. These are now the responsibilities of Organizational Support and Engagement (OSE) (IPU 22U0569 issued 04-29-2022).
- (13) IRM 1.1.13.4.2, Business Systems Modernization (BSM) - Updated strategies BSM uses to accomplish its overall mission (IPU 22U0569 issued 04-29-2022).
- (14) IRM 1.1.13.4.2.1, Modernization Demand and Release Management (MDRM) - Updated functional statement to align with the program area's responsibilities (IPU 22U0569 issued 04-29-2022).
- (15) IRM 1.1.13.4.2.2, Governance, Risk and Compliance (GRC) - Added a new responsibility to align with the overall mission of the restructured program area (IPU 22U0569 issued 04-29-2022).
- (16) IRM 1.1.13.4.2.3, Modernization Organization Readiness Services (MORS) - Updated functional statement to align with the program area's responsibilities (IPU 22U0569 issued 04-29-2022).
- (17) IRM 1.1.13.4.2.4, Modernization Sustaining Operations (MSO) - Revised the functional statement to include the program area's pre-deployment and deployment responsibilities (IPU 22U0569 issued 04-29-2022).
- (18) IRM 1.1.13.4.2.5, Modernization Project Management Services (MPMS) - Revised functional statement to align with the program area's responsibilities regarding project management collaborations (IPU 22U0569 issued 04-29-2022).
- (19) IRM 1.1.13.4.3, Business Technology Operations (BTO) - Updated mission statement, risk, business operational services, and accountability program responsibilities per ROC e-Trak case 2021-37895, approved 11/30/2021 (IPU 22U0569 issued 04-29-2022).
- (20) IRM 1.1.13.4.3.1, Integrated Automation Technologies (IAT) - Updated the number of IAT tools used in all business units.
- (21) IRM 1.1.13.4.3.2, Technology Integration and Program Support (TIPS) - Removed specific initiatives and technology resource services that have been realigned to Business Operations Support (BOS) per ROC e-Trak case 2021-37895, approved 11/30/2021 (IPU 22U0569 issued 04-29-2022).
- (22) IRM 1.1.13.4.3.3, Customer Account Data Engine (CADE) Project Office (CPO) - Updated the mission and functional statements to align with the program area's responsibilities. Removed the duty of coordinating the Federal Information Security Management Act (FISMA) because this has been realigned to Business Operations Support (BOS) (IPU 22U0569 issued 04-29-2022).
- (23) IRM 1.1.13.4.3.4, Customer Account Data Engine (CADE) Rules and Requirements (CRR) - Updated the mission statement to align with the goals of the program area.

- (24) IRM 1.1.13.4.3.5, Program Evaluation and Improvement (PEI) - Added new subsection and updated mission statement. The responsibilities of PEI remain unchanged despite its realignment to Business Technology Operations (BTO) (IPU 22U0569 issued 04-29-2022).
- (25) IRM 1.1.13.4.3.6, Business Operations Support (BOS) - Added subsection for new program area per ROC e-Trak case 2021-37895, approved 11/30/2021 (IPU 22U0569 issued 04-29-2022).
- (26) IRM 1.1.13.4.4.2, Office of Program Coordination and Integration (OPCI) - Removed section because OPCI no longer exists as a standalone function within Strategies & Solutions. OPCI was renamed to Research Group 6 and is now in the Research Function. This change was approved per ROC e-Trak case 2021-37895, approved 11/30/2021 (IPU 22U0569 issued 04-29-2022).
- (27) IRM 1.1.13.4.4.2, Research and Analysis - Updated the number of research groups from five to six and added the office symbols of the sixth group per ROC e-Trak case 2021-37895, approved 11/30/2021. Also updated the categories of projects for Wage and Investment Strategies & Solutions (WISS) (IPU 22U0569 issued 04-29-2022).
- (28) IRM 1.1.13.5, Return Integrity Compliance Services (RICS) - Added "About" statement and information about the area's measurement of customer experiences.
- (29) IRM 1.1.13.5.1, Program Coordination and Support (PCS) - Updated the functional statement to include responsibilities regarding coordinating budget initiatives, training travel, and Filing Season Readiness (FSR).
- (30) IRM 1.1.13.5.2.1.2, Data Management Analysis and Support (DMAS) - Updated the mission statement to include data analysis for Return Integrity Verification Operations (RIVO) and removed travel, training, and operational review responsibilities.
- (31) IRM 1.1.13.5.2.2, Policy and Analysis (P&A) - Updated the functional statement to align with the program area's responsibilities of partnering with internal and external stakeholders to set specific work processes.
- (32) IRM 1.1.13.5.3.1, Planning and Analysis (P&A) - Added program responsibilities that were realigned from another program area. These duties were previously listed in IRM 1.1.13.5.3.2, Integrity and Verification Operations (IVO) 1.
- (33) 1.1.13.5.4, Refundable Credits Examination Operations (RCEO) - Added "About" statement to highlight the program area's purpose.
- (34) IRM 1.1.13.5.5, Refundable Credits Program Management (RCPM) - Updated the mission and functional statements to align with current duties and responsibilities.
- (35) IRM 1.1.13.5.5.1, Program Management (PM) - Updated the mission and functional statements to incorporate the program area's technology efforts and initiatives.
- (36) IRM 1.1.13.5.5.2.1, Stakeholder Engagement (SE) - Updated the mission and functional statements to include education as a program area responsibility.
- (37) IRM 1.1.13.5.5.2.2, Policy and Coordination (PC) - Updated the functional statement with the program area's documenting, testing, and reporting responsibilities per the Office of Management and Budget (OMB) Circular A-123, Appendix C, Requirements for Payment Integrity Improvement (PIIA).
- (38) IRM 1.1.13.5.5.2.3, Return Preparer Support (RPS) - Updated the mission statement to include education as a program area responsibility.

- (39) IRM 1.1.13.5.5.3, Examination Policy and Coordination EPC - Added functional statements to align with the program area's responsibilities regarding Refundable Credits Examination Operations (RCEO).
- (40) IRM 1.1.13.5.5.3.1, Examination Earned Income Tax Credit (EE) - Updated the functional statements to specify that all activities performed by EE are for Earned Income Tax Credit (EITC) selected work. Added the area's responsibility of performing operational reviews.
- (41) IRM 1.1.13.5.5.3.2, Examination Non-Earned Income Tax Credit (EN) - Removed all instances of the word "discretionary" because term is no longer applicable. Added the task of performing operational reviews to align with the program area's responsibilities.
- (42) IRM 1.1.13.6, Customer Assistance, Relationships and Education (CARE) - Added "About" statement and information about how customer experiences are measured.
- (43) IRM 1.1.13.6.1, Media and Publications (M&P) - Updated the mission statement to align with the area's current duties and responsibilities.
- (44) IRM 1.1.13.6.1.1, Media and Publications (M&P) Planning and Analysis (P&A) - Added Internal Management Document (IMD) Reviews to the list of responsibilities.
- (45) IRM 1.1.13.6.1.2, Tax Forms and Publications (TF&P) - Updated the mission and functional statements to align with the program area's responsibilities.
- (46) IRM 1.1.13.6.1.2.1, Tax Forms and Publications (TF&P) Strategic Planning and Analysis (SPA) - Removed the responsibilities of Operational Reviews and Commissioner Updates that have been replaced by Leadership Operational Reviews and Monthly Briefing Reports.
- (47) IRM 1.1.13.6.1.2.2, Individual and Specialty Forms and Publications - Removed responsibilities focusing on partnerships and small businesses because these duties have moved to Business, Exempt Organizations and International (BE&I) Forms and Publications. Removed the duty of tracking employee suggestions because that program has been retired.
- (48) IRM 1.1.13.6.1.2.3, Business, Exempt Organizations and International (BE&I) Forms and Publications - Added duties regarding tax products for partnerships and small businesses. Removed the duty of tracking employee suggestions because that program has been retired.
- (49) IRM 1.1.13.6.1.2.4, Multilingual and Agency Services - Updated the mission statement and removed Special Services from the program area's list of responsibilities.
- (50) IRM 1.1.13.6.1.3, Publishing - Removed the Laser Roll Paper Program from the area's list of responsibilities.
- (51) IRM 1.1.13.6.1.3.2, Publishing Services Branch - Added "Branch" to the functional area's name and added the Envelope Program as one of its responsibilities.
- (52) IRM 1.1.13.6.1.3.4, Tax Products - Removed the Laser Paper Program and the realigned IRS Envelope Program from the area's list of responsibilities.
- (53) IRM 1.1.13.6.1.4, Distribution - Updated the mission statement to align with the functional area's current duties and responsibilities.
- (54) IRM 1.1.13.6.1.4.6, Office of Taxpayer Correspondence (OTC) - Updated the mission and functional statements to align with the area's current duties and responsibilities.

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- (55) IRM 1.1.13.6.2, Stakeholder Partnerships, Education and Communications (SPEC) - Added "About" statement to highlight the program area's purpose. Revised functional statement to align with the area's responsibility of gauging overall satisfaction.
  - (56) IRM 1.1.13.6.2.2.1, Field Support and Analysis - Updated the mission and functional statements to align with the area's current duties and responsibilities
  - (57) IRM 1.1.13.6.2.3, Program Support - Updated the functional statements with the area's responsibilities of policy and guidance for Continuing Education Credits, Volunteer Misconduct, Volunteer Registry, etc.
  - (58) IRM 1.1.13.6.2.3.1, Products, Systems and Analysis - Added management of SPECTRM to the list of the program area's responsibilities.
  - (59) IRM 1.1.13.6.2.3.2, Quality Program Office - Updated the functional statements to align with the area's current duties.
  - (60) IRM 1.1.13.6.2.4, National Partnerships - Added oversight of the tax preparation software contract for the VITA/TCE program to the list of responsibilities.
  - (61) IRM 1.1.13.6.2.5, Grant Program Office (GPO) - Removed duties regarding processing deposit forms and setting up accounts because they no longer are a responsibility of the GPO. Updated the functional statements with the area's current duties.
  - (62) IRM 1.1.13.6.3, Field Assistance (FA) - Added "About" statement and information regarding how the area measures overall customer experiences.
  - (63) IRM 1.1.13.6.4, Customer Assistance, Relationships and Education (CARE) Planning and Analysis (P&A) - Added Chief Financial Officer (CFO) reviews to the list of internal controls CARE P&A manages. Also updated the program area's duties regarding external advisory groups.
  - (64) IRM 1.1.13.7, Customer Account Services (CAS) - Updated the number of processing centers from four to three because Fresno ceased paper processing in 2021.
  - (65) IRM 1.1.13.7.1, Program Coordination and Support (PCS) - Removed oversight of Customer Account Services (CAS) employee suggestions because that program has been retired.
  - (66) IRM 1.1.13.7.2, CAS Project Management Office (CAS PMO) - Added "About" statement to expound on role of the program office. Updated the mission statement to include the Submission Processing Future State Initiative and removed the Consolidation Strategy reference.
  - (67) IRM 1.1.13.7.3, Accounts Management (AM) - Added "About" statement to highlight the program area's purpose.
  - (68) IRM 1.1.13.7.3.1.3, Process Improvement/Customer Accuracy (PICA) - Added oversight of the Accounts Management (AM) Customer Satisfaction Survey to the functional statement.
  - (69) IRM 1.1.13.7.3.2, Resource Management and Training (RMT) - Removed the realigned duties of oversight of customer satisfaction and quality process improvement.
  - (70) IRM 1.1.13.7.3.2.1, Resource Planning and Scheduling (RPS) - Added to the responsibilities approving overtime expenditures and duties regarding events that impact staffing.
  - (71) IRM 1.1.13.7.3.2.2, Training - Added the responsibility of partnering with Resource Management and Training (RMT) and Resource Planning and Scheduling (RPS) on the implementation of the Enterprise Skill-Up Plan.



- (72) IRM 1.1.13.7.3.3, Policy and Procedures IMF (PPI) - Added duties regarding coordinating the Customer Satisfaction Survey for Accounts Management (AM). Removed Employee Suggestion Program because that program has been retired.
- (73) IRM 1.1.13.7.3.4.1, Specialty Accounts - Added the Practitioner Priority Service (PPS) to the list of IRM subject matter.
- (74) IRM 1.1.13.7.3.4.2, Business Adjustments - Added IRC 965 to the list of area responsibilities.
- (75) IRM 1.1.13.7.3.5, Technology Assistance and Stakeholder Communication (TASC) - Removed redundant information about developing documents and improving quality that is already stated in the mission statement.
- (76) IRM 1.1.13.7.3.6.1, Identity Theft Victim Assistance (ITVA) - Updated functional statement to include the area's collaboration with Return Integrity Compliance Services for the Taxpayer Protection Program (TPP) product line.
- (77) IRM 1.1.13.7.3.7.2, Remote Operations - Added special telephone programs to the list of area responsibilities.
- (78) IRM 1.1.13.7.4, Electronic Products and Services Support (EPSS) - Added "About" statement to highlight the program area's purpose.
- (79) IRM 1.1.13.7.4.2, E-file Provider Program Management (EPPM) - Removed Pub 4557, Safeguarding Taxpayer Data: A Guide for Your Business from the list of products the area oversees.
- (80) IRM 1.1.13.7.4.4, Workforce Planning, Training and Quality (WPTQ) - Added additional coordinating, hiring, and reporting duties to the list of responsibilities.
- (81) IRM 1.1.13.7.4.5, e-help Operation - Updated IRS Online Services Account (Secure Access) references to Secure Access Digital Identity (SADI).
- (82) IRM 1.1.13.7.4.6.2, Filing Information Returns Electronically (FIRE) Support - Removed Form 4419, Application for Filing Information Returns Electronically from the list of program area responsibilities.
- (83) IRM 1.1.13.7.6, Submission Processing (SP) - Updated SP campus number from four to three because Fresno ceased paper processing operations in 2021. This change is reflected throughout the remaining applicable SP subsections.
- (84) IRM 1.1.13.7.6.3.1, Monitoring Section - Updated functional statement to include Work Planning and Control (WP&C) oversight and coordinating duties. Removed TEPS, Incentive Pay, and Gainsharing duties because this area no longer oversees these programs.
- (85) IRM 1.1.13.7.6.3.2, Resource Section - Added authoring of IRM 3.30.20, oversight of Suite of Tools for the Review and Creation of Automated Work Plans and Schedules (STRAWS), and management of the Organization, Function, and Program (OFP) Codes website to the list of functional responsibilities.
- (86) IRM 1.1.13.7.6.3.3, Coordination and Quality Support Section - Removed Federal Emergency Management Agency (FEMA) because SP no longer supports FEMA activities.
- (87) IRM 1.1.13.7.6.4, Specialty Programs Branch - Updated functional statement with Information Exchange Agreements and Foreign Account Tax Compliance Act (FATCA) Registration responsibilities. Also, replaced Fresno with the Kansas City SP Center. This change is reflected throughout the remaining applicable SP subsections.

- (88) IRM 1.1.13.7.6.4.3, Technical Support Section - Removed Foreign Account Tax Compliance (FATCA) and Information Reporting Document Matching (IRDM) from the list of programs because these are handled by the Specialty Programs Branch.
- (89) IRM 1.1.13.7.6.5.2, IMF Operations and Maintenance Services Branch - Updated to accurately reflect duties involving MeF, IRS.gov content management, and Knowledge Incident/Problem, Service and Asset Management (KISAM).
- (90) IRM 1.1.13.7.6.5.2.1, Individual e-File Sections 1 and 2 - Updated functional statement to align with the program area's responsibilities of specific annual implementations, coordination activities, and support of business units in addition to Wage and Investment (W&I).
- (91) IRM 1.1.13.7.6.5.3, BMF Operations and Maintenance Services Branch - Updated the mission statement and functional duties to accurately reflect the area's overall responsibilities involving Unified Work Requests (UWRs), the Secure Object Repository (SOR), operational process improvements.
- (92) IRM 1.1.13.7.6.5.3.1, Corporate and Partnership Section - Removed Form 7004, UWRs, and annual maintenance activities from functional duties because they are assigned to other areas of SP.
- (93) IRM 1.1.13.7.6.6, Submission Processing (SP) Field Directors (Austin, Kansas City, and Ogden) - Removed Fresno from the list of SP campus locations because it ceased paper operations in 2021.
- (94) Exhibit 1.1.13-1, Wage and Investment (W&I) Organization Chart and Structure - Added Publishing to the list of direct reporting organizations for Media and Publications. Removed Fresno from the list of Submission Processing campus locations.
- (95) Editorial changes made throughout the IRM including:
  - Replaced the term "business operating division" with the term "business unit" to align with IRS terminology.
  - Incorporated plain writing techniques including active voice, present tense, use of short, simple words and phrases, and removal of bureaucratic and wordy phrases.
  - Reordered and renumbered some subsections for consistency.
  - Updated office symbols and links to functional web pages as available.
  - Corrected capitalization, typos, grammar, etc.

## **EFFECT ON OTHER DOCUMENTS**

IRM 1.1.13, Wage and Investment, dated October 13, 2021, is superseded. IRM Procedural Update (IPU) 22U0569 issued on April 29, 2022, has been incorporated into this IRM.

## **AUDIENCE**

All Divisions and Functions

Carl W. Horn, II  
Director, Business Technology Operations  
Wage and Investment Division





1.1.13

Wage and Investment

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    - 1.1.13.6.2.3.2 Quality Program Office
  - 1.1.13.6.2.4 National Partnerships
  - 1.1.13.6.2.5 Grant Program Office
- 1.1.13.6.3 Field Assistance (FA)
  - 1.1.13.6.3.1 Field Assistance Area Director
    - 1.1.13.6.3.1.1 Field Assistance Territory Managers
      - 1.1.13.6.3.1.1.1 Field Assistance Group Managers
- 1.1.13.6.4 Customer Assistance, Relationships and Education (CARE) Planning and Analysis (P&A)
- 1.1.13.7 Customer Account Services (CAS)
  - 1.1.13.7.1 Program Coordination and Support (PCS)
  - 1.1.13.7.2 CAS Project Management Office (CAS PMO)
  - 1.1.13.7.3 Accounts Management (AM)
    - 1.1.13.7.3.1 Reports, Quality and Joint Operations Center (JOC) Operating Division Representative (RQ&JR)
      - 1.1.13.7.3.1.1 Reports, Analysis and Data (RAD)
      - 1.1.13.7.3.1.2 Joint Operations Center Operating Division Representative (JOC Rep)
      - 1.1.13.7.3.1.3 Process Improvement/Customer Accuracy (PICA)
    - 1.1.13.7.3.2 Resource Management and Training (RMT)
      - 1.1.13.7.3.2.1 Resource Planning and Scheduling (RPS)
      - 1.1.13.7.3.2.2 Training
    - 1.1.13.7.3.3 Policy and Procedures IMF (PPI)
      - 1.1.13.7.3.3.1 Individual Adjustments

- 
- 1.1.13.7.3.3.2 Customer Technical Communications Program (CTCP)
  - 1.1.13.7.3.4 Policy and Procedures BMF (PPB)
    - 1.1.13.7.3.4.1 Specialty Accounts
    - 1.1.13.7.3.4.2 Business Adjustments
  - 1.1.13.7.3.5 Technology Assistance and Stakeholder Communication (TASC)
    - 1.1.13.7.3.5.1 Servicewide Electronic Research Program (SERP) Communication Program (SCP)
    - 1.1.13.7.3.5.2 Rules Based Program Office (RBPO)
  - 1.1.13.7.3.6 Identity Protection Strategy and Oversight (IPSO)
    - 1.1.13.7.3.6.1 Identity Theft Victim Assistance (ITVA)
    - 1.1.13.7.3.6.2 Identity Protection (IP)
  - 1.1.13.7.3.7 Field Directors, Accounts Management
    - 1.1.13.7.3.7.1 Campus Operations
    - 1.1.13.7.3.7.2 Remote Operations
    - 1.1.13.7.3.7.3 Planning and Analysis
      - 1.1.13.7.3.7.3.1 Telephone Systems Support
    - 1.1.13.7.3.7.4 Site Coordinator
  - 1.1.13.7.4 Electronic Products and Services Support (EPSS)
    - 1.1.13.7.4.1 Electronic Products and Support Services (EPSS) Operations Support
    - 1.1.13.7.4.2 E-file Provider Program Management (EPPM)
    - 1.1.13.7.4.3 Program Management
    - 1.1.13.7.4.4 Workforce Planning, Training and Quality (WPTQ)
    - 1.1.13.7.4.5 e-help Operations
    - 1.1.13.7.4.6 Technical Services Operation (TSO)
      - 1.1.13.7.4.6.1 Customer Service Sections (CSS)
      - 1.1.13.7.4.6.2 Filing Information Returns Electronically (FIRE) Support
      - 1.1.13.7.4.6.3 Information Filing Support (IFS)
      - 1.1.13.7.4.6.4 Product and Support Services (PSS)
  - 1.1.13.7.5 Joint Operations Center (JOC)
    - 1.1.13.7.5.1 Operations
      - 1.1.13.7.5.1.1 Routing and Monitoring
      - 1.1.13.7.5.1.2 Performance Tracking
    - 1.1.13.7.5.2 Planning and Analysis
      - 1.1.13.7.5.2.1 Strategic Forecasting and Analysis (SFA)
      - 1.1.13.7.5.2.2 Reports Development (RD)
    - 1.1.13.7.5.3 Contact Analytics and Business Requirements Integration (CABRI)
      - 1.1.13.7.5.3.1 Contact Analytics (CA)
      - 1.1.13.7.5.3.2 Business Requirements Integration (BRI)
    - 1.1.13.7.5.4 Centralized Quality Review System (CQRS)
      - 1.1.13.7.5.4.1 Customer Accuracy Improvement Section

1.1.13.7.5.5 Project Management Office

1.1.13.7.5.5.1 Project Management Team

1.1.13.7.6 Submission Processing (SP)

1.1.13.7.6.1 Paper Processing Branch

1.1.13.7.6.1.1 IMF Code and Edit/Error Resolution Section

1.1.13.7.6.1.2 BMF Code and Edit/Error Resolution Section

1.1.13.7.6.1.3 Mail Management/Data Conversion Section

1.1.13.7.6.2 Accounting and Tax Payment Branch

1.1.13.7.6.2.1 Electronic Payment Section

1.1.13.7.6.2.2 Lockbox Policy and Oversight Section

1.1.13.7.6.2.3 Accounting and Deposit Section

1.1.13.7.6.3 Program Management/Process Assurance Branch

1.1.13.7.6.3.1 Monitoring Section

1.1.13.7.6.3.2 Resource Section

1.1.13.7.6.3.3 Coordination and Quality Support Section

1.1.13.7.6.4 Specialty Programs Branch

1.1.13.7.6.4.1 Individual Taxpayer Identification Number (ITIN) Policy Section

1.1.13.7.6.4.2 Post Processing Section

1.1.13.7.6.4.3 Technical Support Section

1.1.13.7.6.5 e-File Services

1.1.13.7.6.5.1 Development Services Branch

1.1.13.7.6.5.1.1 Development Services Section 1

1.1.13.7.6.5.1.2 Development Services Section 2

1.1.13.7.6.5.2 IMF Operations and Maintenance Services Branch

1.1.13.7.6.5.2.1 Individual e-File Sections 1 and 2

1.1.13.7.6.5.3 BMF Operations and Maintenance Services Branch

1.1.13.7.6.5.3.1 Corporate and Partnership Section

1.1.13.7.6.5.3.2 Estates and Trusts/Employment Tax/Excise Tax Section

1.1.13.7.6.5.4 Electronic Support Services Branch

1.1.13.7.6.5.4.1 Customer Outreach and System Support Section

1.1.13.7.6.5.4.2 ACA Information Returns/Modernized Information Returns System Support Section

1.1.13.7.6.5.5 Industry Stakeholder Engagement and Strategy Branch

1.1.13.7.6.6 Submission Processing (SP) Field Directors (Austin, Kansas City, and Ogden)

1.1.13.7.6.6.1 Site Coordinator

1.1.13.7.6.6.2 Receipt and Control Operation

1.1.13.7.6.6.3 Data Conversion Operation

1.1.13.7.6.6.4 Document Perfection Operation

1.1.13.7.6.6.5 Input Correction Operation

1.1.13.7.6.6.6 Planning and Analysis, Submission Processing

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- 1.1.13.7.6.6.7 Accounting Operation
  - 1.1.13.7.6.6.8 Statistics of Income (SOI) Operation
  - 1.1.13.7.6.6.9 Individual Taxpayer Identification Number (ITIN) Operation

Exhibits

- 1.1.13-1 Wage and Investment (W&I) Organization Chart and Structure



## 1.1.13.1

(01-24-2023)

**Introduction to the Wage and Investment (W&I) Division**

- (1) The Wage and Investment (W&I) Division serves all individual taxpayers and annually processes more than 225 million individual and business tax returns, including more than 180 million electronically filed returns. W&I issues over 125 million individual refunds issued totaling over \$347 billion annually. W&I also answers over 60 million taxpayer phone calls each year.
- (2) W&I Division delivers customer service, toll-free telephone and face-to-face help, identity theft victim assistance, tax return processing for all of America's taxpayers, and administers pre-refund and post-refund compliance activities for taxpayer accounts. In addition, W&I support organizations oversee modernization and management of technology, strategic planning and direction, communications, and strategic human capital management, ensuring safety and security and critical infrastructure, formulation and execution of the budget, and advancing equal opportunities for employees. Nationwide, W&I has approximately 35,000 employees located in 358 Taxpayer Assistance Centers, 10 Service Center Campuses, and 15 Remote Call Sites.
- (3) The Commissioner, W&I Division, reports to the Deputy Commissioner for Services and Enforcement. The Commissioner and Deputy Commissioner of W&I lead long-term strategies consistent with the mission of the IRS and the mission of W&I. These strategies involve planning, managing, directing, and executing nationwide activities for W&I.
- (4) The W&I Division consists of the following organizational functions:
  - Equity, Diversity and Inclusion (EDI)
  - Communications and Liaison (C&L)
  - W&I Operations Support (WIOS)
  - Return Integrity and Compliance Services (RICS)
  - Customer Assistance, Relationships and Education (CARE)
  - Customer Account Services (CAS)
  - Chief of Staff, Management Services
- (5) Exhibit 1.1.13-1, Wage and Investment Organization Chart and Structure, shows the W&I organizational structure and functions described in this section.
- (6) The office symbol for W&I Division is SE:W.
- (7) Visit W&I at <https://irssource.web.irs.gov/WI/Pages/Home.aspx>

## 1.1.13.1.1

(10-13-2021)

**Our Mission, Vision, Philosophy, Values and Goals**

- (1) **Our Mission:** The mission of the Wage and Investment (W&I) Division is "To provide Wage and Investment customers top-quality service by helping them understand and comply with applicable tax laws and to protect the public interest by applying the tax law with integrity and fairness to all."
- (2) To accomplish our mission, the W&I Division maintains a "**customer-first**" focus through routinely soliciting information concerning the needs and characteristics of its customers and implementing programs based on the feedback received. In addition, W&I:
  - Provides professional and courteous service to customers to help them understand and meet their tax obligations.
  - Partners with other federal agencies, financial institutions, tax preparers, community groups, trade organizations, state and local authorities and others to provide one-stop multi-agency tax information and education services to W&I customers.

- Strives to make taxes easier through continuous innovations in taxpayer service and compliance programs.
- (3) **Our Vision:** To make taxes easier through continuous innovations in taxpayer service and compliance programs.
- (4) **Our Philosophy:** To create a culture that values discovering the right thing to do and then doing it right. To challenge the status quo and ask the questions:
- Does it make sense?
  - Is it the right thing to do?
- (5) **Our Values:**
- Honesty and Integrity
  - Openness, Collaboration, and Inclusion
  - Trust
  - Recognition and Appreciation
  - Respect
  - Accountability
  - Excellence
  - Service to Others
- (6) **Our Goals:** The goals of the W&I Division parallel IRS strategic goals and the IRS Integrated Modernization Business Plan to provide service to each taxpayer, service to all taxpayers and increase productivity through a quality work environment.
- (7) This is accomplished by:
- Simplifying the process of filing, correction and payment for all taxpayers and their representatives.
  - Helping taxpayers understand their rights and responsibilities through proactive education and tailored outreach.
  - Expanding secure digital options for taxpayers and professionals to interact efficiently with the IRS, while maintaining and improving traditional service options.
  - Continuing partnerships to tackle common challenges, generate cost savings and share leading practices.
  - Fostering a collaborative and inclusive culture.
  - Supporting employee development with training opportunities and clear career paths.
  - Enhancing succession planning and knowledge transfer processes.
- (8) The W&I Division will gauge progress in achieving these goals through measures and goals that have been established for all of the W&I Operating Units. Our measures continue to be refined as programs and priorities evolve.

#### 1.1.13.1.2 (01-24-2023)

##### **Our Customer Base**

- (1) Wage and Investment (W&I) serves all individual taxpayers and annually processes more than 225 million individual and business tax returns.
- (2) Almost all the income for this group is reported by third parties, and the vast majority of taxes are collected through third-party withholding. Most of these taxpayers deal with the IRS only when they file their returns, receive refunds, and are highly compliant.

- (3) W&I serves its customers by:
  - a. Answering toll-free calls through customer service representatives and automation.
  - b. Answering paper customer account inquiries.
  - c. Servicing face-to-face customer contacts at the Taxpayer Assistance Centers.
  - d. Preparing tax returns through volunteers.
  - e. Providing Enterprise web services such as “Where’s My Refund”.
  - f. Protecting revenue by detecting potential first and third-party fraud, including identity theft-related refund claims.

1.1.13.2  
(01-24-2023)  
**Wage and Investment  
(W&I) Equity, Diversity  
and Inclusion (EDI)**

- (1) **About:** The Wage and Investment (W&I) Equity, Diversity and Inclusion (EDI) office provides program oversight, guidance, and strategies to advance equity of opportunity for all of W&I. This office supports the Division’s mission and business objectives by providing customers with the top-quality service, advice, education, and communication necessary to understand the inclusion of diverse thought, ideas, backgrounds, and experiences, thereby promoting equal opportunity and ensuring that employment decisions are made with integrity and fairness to all.
- (2) **Mission:** To advance equal opportunity for all employees, applicants, and members of the public who seek to participate in W&I programs, activities and services, promote a diverse and inclusive workplace and provide assistance to management, employees and external customers to hire, transition and retain employees with disabilities, and veterans.
- (3) To accomplish the mission, W&I EDI:
  - a. Advises the W&I Commissioner and other W&I management officials on W&I EDI issues.
  - b. Provides guidance on Equal Employment Opportunity (EEO) policies (sexual harassment, reasonable accommodation, etc.), procedures, programs, and recruitment strategies for the Division in conformance with overall IRS guidelines.
  - c. Coordinates specific W&I EDI training with appropriate offices to ensure managers and employees receive adequate training to fulfill their EEO and Diversity responsibilities.
  - d. Conducts analysis of key workforce-related trends or actions to identify any practices, regulations and procedures that may perpetuate discrimination and prepares reports of findings.
  - e. Ensures EEO input and/or involvement in the W&I strategic program planning and assessment process.
  - f. Collaborates, as needed, with appropriate offices and management during the EEO pre-complaint, Alternative Dispute Resolution, and formal complaint processes, offering guidance, support and facilitation of settlement attempts.
  - g. Promotes relationships with employee organizations, diversity-related initiatives, and special emphasis programs within W&I.
  - h. Prepares required EEO and Diversity related reports following National, Treasury and Equal Employment Opportunity Commission policy, guidance and other regulatory requirements.
  - i. Provides management assistance for veteran internships, and hiring persons with disabilities and veterans for W&I.

- j. Serves as the chief point of contact for the Local Accessibility Coordinators (LACs) and their collateral duty assignments.
  - k. In conjunction with Headquarters EDI, facilitates resolution of issues involving taxpayer civil rights.
- (4) The Director, W&I EDI reports to the Commissioner, W&I.
- (5) Major programs and areas of responsibilities include:
- Accessibility Services
  - Anti-Harassment
  - Disability Services
  - Diversity and Inclusion
  - Equal Employment Opportunity
  - Reasonable Accommodation
  - Recruiting and Hiring Persons with Disabilities using Schedule A hiring authorities
  - Recruiting and Hiring Veterans using special veteran hiring authorities
  - Veteran Internships
  - Taxpayer Civil Rights
- (6) The office symbols for W&I EDI are SE:W:EDI.
- (7) Visit W&I EDI at: <https://irssource.web.irs.gov/WI/Pages/WIEDI.aspx>

1.1.13.3  
(01-24-2023)

**Wage and Investment  
(W&I) Communications  
and Liaison (C&L)**

- (1) **About:** The Wage and Investment (W&I) Communications and Liaison (C&L) office is the communications support function for W&I and coordinates communications planning and implementation for the business unit through the office of National Communications and Liaison. Its primary goal is to help W&I organizations appropriately and effectively communicate with their employees, customers, and stakeholders.
- (2) **Mission:** To help the W&I division achieve its long-term goals and day-to-day business objectives through results-driven, organizationally integrated internal and external communications.
- (3) To accomplish the mission, W&I C&L:
- a. Consults with W&I clients to identify business needs and objectives and provide strategic and tactical communications planning and products that meet the client's goals.
  - b. Provides communications expertise and advice to the W&I Commissioner and direct reports.
  - c. Builds and maintains strong business relationships with division leaders who support the strategic communications planning process.
  - d. Creates synergy within the W&I C&L organization, designing and managing internal work processes that ensure quality products and group cohesion.
  - e. Serves as the primary communications liaison with other business units and headquarters C&L functions, particularly at the executive level.
  - f. Connects W&I functional client programs and strategies to W&I's strategic plan, goals and vision with consistent messaging and communication strategies.
  - g. Oversees internal and external product development, ensuring products conform to publication standards in IRM 11.55.2.7, W&I Publication Standards.

- h. Guides and monitors employee performance, assigning work to employees based on existing and future business priorities and requirements.
  - i. Researches, interviews, writes and edits communication products primarily targeting campus employees.
  - j. Provides graphic and photographic support for news products and to fulfill other campus-related business needs.
  - k. Builds and maintains relationships with campus executives, managers and employees to support campus-based communications, when needed.
- (4) The Director, W&I C&L reports to the Commissioner, W&I.
  - (5) The office symbols for C&L are SE:W:C.
  - (6) Visit W&I C&L at: <https://irssource.web.irs.gov/WI/Pages/WICL.aspx>

1.1.13.4  
(04-29-2022)  
**Wage and Investment  
Operations Support  
(WIOS)**

- (1) **About:** The W&I Operations Support (WIOS) organization serves as the central headquarters for W&I financial management, operations, planning and analysis, quality assurance and process efficiencies efforts, human capital management, performance reporting, risk analysis, modernization efforts, internal controls and organizational needs.
- (2) **Mission:** To implement IRS strategic directives by collaborating with our partners to identify organizational needs and to strategically align resources to deliver value-added, cost-efficient business and technology solutions.
- (3) To accomplish the mission, WIOS:
  - a. Provides oversight of strategic planning and direction for the Wage and Investment (W&I) Division.
  - b. Manages and oversees human resource, workforce relations, and leadership development activities within W&I.
  - c. Oversees implementation of operational fiscal resource planning, formulation and execution of the budget.
  - d. Implements business improvement strategies and solutions.
  - e. Ensures safety and security and critical infrastructure.
  - f. Collaborates with partners to plan, develop and deliver modernized business systems.
  - g. Modernizes and re-engineers tax processing.
  - h. Collaborates with partners to deliver automated tools and technologies.
  - i. Manages the program evaluation and risk analysis processes, evaluates proposed programs for their investment in achieving division goal and assesses risks with ongoing programs.
- (4) The following functions report to the Director, WIOS:
  - Capital Management and Oversight (CMO)
  - Business Systems Modernization (BSM)
  - Business Technology Operations (BTO)
  - Strategies and Solutions
  - Program Management Office (PMO)
- (5) The office symbols for WIOS are SE:W:O.
- (6) Visit WIOS at: <https://irssource.web.irs.gov/WI/Pages/OpsSupport.aspx>

1.1.13.4.1  
(04-29-2022)

**Capital Management and Oversight (CMO)**

- (1) **Mission:** To provide Wage and Investment (W&I) Division-wide expertise, management, and oversight of Human Capital (HC), finance, employee and leadership development and quality programs.
- (2) To accomplish the mission, Capital Management and Oversight (CMO):
  - a. Serves as advisor and consultant to W&I leadership and employees on various HC-related programs.
  - b. Manages and oversees human resource, workforce relations, and leadership development activities within W&I.
  - c. Manages the strategic planning, budget and policy guidance activities of W&I and establishes the strategic direction and overall goals for the division.
  - d. Provides staff support to the various W&I governance structures for HC program areas.
  - e. Prepares the W&I organizational performance measures, develops systems to capture W&I measures data, and devises mechanisms to track performance.
  - f. Provides guidance to management on quality improvement methods.
  - g. Oversees the development of short- and long-term workforce planning models.
- (3) The Director, CMO reports to the Director, Wage and Investment Operations Support (WIOS).
- (4) The following functions report to the Director, CMO:
  - Compliance and Quality Assurance (CQA)
  - Finance
  - Leadership Development and Succession Planning (LDSP)
  - Learning and Education (L&E)
  - Organizational Support and Engagement (OSE)
  - Talent Recruitment (TR)
  - Workforce Planning (WFP)
  - Workforce Relations, Planning and Performance (WRPP)
- (5) The office symbols for CMO are SE:W:O:CMO.
- (6) Visit CMO at: <https://irssource.web.irs.gov/WI/SitePages/os-cmo>

1.1.13.4.1.1  
(04-29-2022)

**Compliance and Quality Assurance (CQA)**

- (1) **Mission:** To provide oversight for Human Capital (HC) policy, compliance, and workforce analytics to ensure accountability and provide consistent policies throughout Wage and Investment (W&I).
- (2) To accomplish the mission, CQA:
  - a. Serves as advisor and consultant to W&I leadership in ensuring compliance and quality of program delivery.
  - b. Partners with W&I leadership and Human Capital Office (HCO) to put processes in place to ensure compliance.
  - c. Conducts periodic reviews of HC programs to evaluate consistency, effectiveness, and quality.
  - d. Conducts analysis and interpretation of data, systems studies, and modeling efforts that are designed to improve, and optimize quantitative and qualitative decision-making within the organization.



- (3) The Chief, CQA reports to the Director, Capital Management and Oversight (CMO).
- (4) The office symbols for CQA are SE:W:O:CMO:CQA.

1.1.13.4.1.2  
(12-21-2018)  
**Finance**

- (1) **Mission:** To provide advice and oversight to the Wage and Investment (W&I) Organization, Headquarter Operations and the operating units, Customer Account Services (CAS), Customer Assistance, Relationships and Education (CARE), and Return Integrity and Compliance Services (RICS) by coordinating all issues related to operational fiscal planning, budget formulation, financial plan execution and management controls.
- (2) To accomplish the mission, Finance:
  - a. Develops and maintains the master financial data repository structures for W&I.
  - b. Manages the process of formulating multiple year budgets consistent with the W&I Business Plan.
  - c. Manages the resource distribution process, including the development of a financial plan that supports the program priorities of W&I.
  - d. Manages the financial resources for W&I, including tracking resource usage against targets, and provides the necessary financial information to W&I management that reflects the status of budget execution.
  - e. Establishes financial policies, procedures, and controls for W&I in conjunction with overall IRS guidelines and procedures.
  - f. Provides the necessary financial support to W&I operating units to develop sub-contracts with other business units (BUs) for delivery of shared services and determines billing and funds transfer procedures.
  - g. Administers and monitors reimbursable programs and cash awards.
  - h. Conducts division-wide financial reviews and develops recommendations with operating units to achieve a balanced financial plan.
  - i. Provides advice and assistance to operating units in developing and executing sound business cases.
  - j. Provides financial documentation on costing of initiatives and tracking resulting efficiency saving and expenditures.
- (3) The Chief, Finance, reports to the Director, Capital Management and Oversight (CMO).
- (4) The office symbols for Finance are SE:W:O:CMO:F.
- (5) Visit Finance at: <https://irssource.web.irs.gov/WI/Lists/OSCMO/DispItemForm.aspx?ID=4>

1.1.13.4.1.3  
(04-29-2022)  
**Leadership Development and Succession Planning (LSDP)**

- (1) **Mission:** To provide oversight of the Wage and Investment (W&I) succession planning activities which include all management readiness programs, knowledge management, change management, and leadership coaching.
- (2) To accomplish the mission, Leadership Development and Succession Planning (LSDP):
  - a. Coordinates all activities in support of the Leadership Succession Review (LSR).

- b. Expands the use of the LSR to identify overall leadership competency gaps in W&I and determines ways to close those gaps to ensure a viable succession plan.
  - c. Creates policies and opportunities for leadership development that provide W&I with successful candidates both within readiness programs and development in their current positions.
  - d. Administers all aspects of leadership readiness programs (frontline and senior manager, executive, candidate development, etc.).
  - e. Identifies ways to make readiness programs more accessible and user-friendly while meeting W&I succession planning needs.
  - f. Promotes leadership readiness programs (frontline, senior manager, executive, and candidate development) and collaborates with Human Capital Office (HCO) to revise and enhance.
  - g. Develops and implements plans that make coaching a part of the W&I culture.
  - h. Participates in Servicewide projects to ensure the W&I customer and business needs are addressed.
  - i. Coordinates and implements the knowledge management program.
- (3) The Chief, LDSP reports to the Director, Capital Management and Oversight (CMO).
  - (4) The office symbols for LDSP are SE:W:O:CMO:LDSP.
  - (5) Visit LDSP at: <https://irssource.web.irs.gov/WI/Lists/OSCMO/DispItemForm.aspx?ID=5>

1.1.13.4.1.4  
(12-21-2018)  
**Learning and Education  
(L&E)**

- (1) **Mission:** To provide Wage and Investment (W&I) employees with learning opportunities that equip them to deliver top-quality service to their customers.
- (2) To accomplish the mission, Learning and Education (L&E):
  - a. Assists customers in identifying the performance improvement opportunities needed to meet their business goals.
  - b. Supports performance improvement through the design, development and delivery of quality learning products.
  - c. Partners with other learning stakeholders to implement industry best practices.
- (3) The Chief, L&E, reports to the Director, Capital Management and Oversight (CMO).
- (4) The office symbols for L&E are SE:W:O:CMO:LE.
- (5) Visit L&E at: <https://irssource.web.irs.gov/WI/Lists/OSCMO/DispItemForm.aspx?ID=6>

1.1.13.4.1.5  
(01-24-2023)  
**Organizational Support  
and Engagement (OSE)**

- (1) **Mission:** To provide program guidance and oversight for various Human Capital (HC)-related program areas such as Employee Satisfaction Surveys, Telework, Outside Employment, Employee Engagement, and serve as Wage and Investment (W&I) liaison for Facilities Management and Security Services (FMSS) and Continuity of Operations.
- (2) To accomplish the mission, Organizational Support and Engagement (OSE):
  - a. Serves as FMSS liaison and support to W&I operations.

- b. Coordinates, monitors, and oversees all aspects of various HC-related programs such as the Employee Satisfaction Survey Program, Telework Portal, and Outside Employment System.
  - c. Provides support to the W&I Executive Engagement Team in developing and administering the annual W&I Engagement Operations Plan.
  - d. Serves as the W&I liaison Business Continuity in preparing W&I leaders and employees to respond appropriately to emergency situations.
- (3) The Chief, OSE, reports to the Director, Capital Management and Oversight (CMO).
- (4) The office symbols for OSE are SE:W:O:CMO:OSE.

1.1.13.4.1.6  
(04-29-2022)

#### Talent Recruitment (TR)

- (1) **Mission:** To provide division-wide expertise in hiring, recruiting, onboarding, transition, payroll and benefits, and human resources systems.
- (2) To accomplish the mission, Talent Recruitment (TR), formerly Workforce Organization and Transition (WOT):
- a. Serves as liaison and provides guidance, consultation, and support to the Wage and Investment (W&I) leadership team.
  - b. Markets regulatory and systemic changes impacting customers and implements changes and efficiencies in Human Resources processes.
  - c. Ensures timely and accurate delivery of W&I payroll and benefits.
  - d. Coordinates, monitors, and oversees all aspects of various Human Capital-related programs such as filing season hiring readiness, workforce flexibilities, hiring, staffing, transition and pay coordination.
  - e. Provides oversight of the W&I hiring exception process and the Service-wide Opportunities Listing.
- (3) The Chief, TR reports to the Director, Capital Management and Oversight (CMO).
- (4) The office symbols for TR are SE:W:O:CMO:TR.
- (5) Visit TR at: <https://irssource.web.irs.gov/WI/Lists/OSCMO/DispItemForm.aspx?ID=9>

1.1.13.4.1.7  
(04-29-2022)

#### Workforce Planning (WFP)

- (1) **Mission:** To provide Wage and Investment (W&I) Division-wide expertise that will integrate organizational design and workforce planning with human resources management.
- (2) To accomplish the mission, Workforce Planning (WFP):
- a. Serves as liaison and provides guidance, consultation, and support to W&I leadership.
  - b. Emphasizes and focuses on training and education, communication, workforce planning overview, current workforce resources, retirement bubbles, workload changes, and attrition rates that impact W&I.
  - c. Designs career management systems to ensure career ladders exist for employees to progress to jobs within W&I and in other operating divisions.
  - d. Develops a long-term strategy for acquiring, developing, and retaining critical staff to have the right people with the right competencies in the right place at the right time to achieve the mission or goals.

- e. Develops workforce plans and work design programs that integrate with position management requirements.
- f. Coordinates, monitors, and oversees all aspects of various Human Capital-related programs such as filling season hiring readiness, workforce planning, organizational design/redesign, position management, and span of control.

(3) The Chief, WFP reports to the Director, Capital Management and Oversight (CMO).

(4) The office symbols for WFP are SE:W:O:CMO:WFP.

1.1.13.4.1.8  
(04-29-2022)

**Workforce Relations,  
Planning and  
Performance (WRPP)**

(1) **Mission:** To develop strategies and programs which assist in development and implementation of performance management and workforce relations for Wage and Investment (W&I) leadership.

(2) To accomplish the mission, Workforce Relations, Planning and Performance (WRPP):

- a. Provides guidance in the development and operation of performance management, recognition, incentive and compensation programs and systems, as well as other Human Capital Office (HCO) strategies that motivate, evaluate and reward employees in support of the IRS mission, goals, and objectives.
- b. Serves as liaison and provides guidance, consultation, and support in workforce relations and collective bargaining including litigation, grievance, and arbitration.

(3) The Chief, WRPP reports to the Director, Capital Management and Oversight (CMO).

(4) The office symbols for WRPP are SE:W:O:CMO:WRPP.

(5) Visit WRPP at: <https://irssource.web.irs.gov/WI/Lists/OSCMO/DispItemForm.aspx?ID=10>

1.1.13.4.2  
(04-29-2022)

**Business Systems  
Modernization (BSM)**

(1) **About:** Business Systems Modernization (BSM), formerly Modernization Development and Delivery (MDD), improves IRS business performance by collaborating with internal and external stakeholders in the identification, development, delivery, and maintenance of modernized business systems.

(2) **Mission:** To collaborate with IRS Stakeholders in the development, delivery, and maintenance of modernized business systems. Ensure alignment with IRS Integrated Business Modernization Plan and Measures.

(3) To accomplish the mission, BSM provides continual Business and Information Technology (IT) stakeholder collaboration to strengthen business modernization values that align to the IRS' Future State and Strategic Goals in the areas of:

- a. IT Programs BSM.
- b. Modernized, cross-functional, and integrated systems using Agile functionality with business partners.
- c. Coordination across the service to ensure Wage and Investment (W&I) initiatives are successful. BSM evaluates and prioritizes systems for Integration consideration, performs gap analysis and efficiency assessments,

transmits a repeatable, robust, and comprehensive process for capabilities assessment, while also engaging in organizational readiness activities.

- d. Collaboration and support in the development and delivery of modernizing tools and technology that would improve business operations services. BSM provides support to the business units (BUs) in launching new business practices by ensuring readiness activities are completed and partners with IT on technological improvements for the business.
  - e. Lean Business Case documentation for leadership prioritization of digital capable services.
- (4) The Director, BSM reports to the Director, Wage and Investment Operations Support (WIOS).
  - (5) The following functions report to the Director, BSM:
    - Modernization Demand and Release Management (MDRM)
    - Governance Risk and Compliance (GRC)
    - Modernization Organization Readiness Services (MORS)
    - Modernization Sustaining Operations (MSO)
    - Modernization Project Management Services (MPMS)
  - (6) The office symbols for BSM are SE:W:O:BSM.
  - (7) Visit BSM at: <https://irssource.web.irs.gov/WI/SitePages/os-mdd.aspx>

1.1.13.4.2.1  
(04-29-2022)  
**Modernization Demand  
and Release  
Management (MDRM)**

- (1) **Mission:** To update, monitor, track and report, Wage and Investment (W&I) modernization activities and progress and to collaborate with Information Technology (IT), Online Services (OLS), and other business units (BUs) to enable timely delivery of W&I modernization initiatives.
- (2) To accomplish the mission, Modernization Demand and Release Management (MDRM), formerly Intake, Architecture, and Release Planning:
  - a. Identifies W&I Modernization Demand, evaluates modernization planning documents and legislative changes to identify potential W&I new modernization demand and determines support type, timing/staffing needs, and impact to the W&I Modernization Roadmap.
  - b. Identifies and allocates resources to provide support for W&I Modernization initiatives.
  - c. Conducts continuous monitoring of W&I Modernization Initiatives and periodic reporting of the W&I Modernization Roadmap to W&I Customers/Stakeholders.
  - d. Collaborates on high-level scope and schedule, assesses resource needs, and prioritizes capabilities/epics.
- (3) The Chief, MDRM reports to the Director, Business Systems Modernization (BSM).
- (4) The office symbols for MDRM are SE:W:O:BSM:MDRM.
- (5) Visit MDRM at: <https://organization.ds.irsnet.gov/sites/WiMddPm/SitePages/Home.aspx>

1.1.13.4.2.2  
(04-29-2022)

**Governance, Risk and Compliance (GRC)**

- (1) **Mission:** To equip business members of governing boards with information to make informed decisions for transforming taxpayer services and business performance, establish effective governing processes and change management controls; and protect the confidentiality, integrity, and availability of Wage and Investment Operations Support (WIOS) owned applications and their data.
- (2) To accomplish the mission, Governance, Risk and Compliance (GRC), formerly Governance Risk and Security:
  - a. Creates touch points to enhance executive engagement, explores opportunities to add more business value by monitoring and reporting program risk, collaborates with Business Systems Modernization (BSM) partners to improve the process for submitting change requests, and partners with Business Technology Operations (BTO) to improve exit readiness reviews for Integrated Automated Technologies (IAT) tools.
  - b. Equips business members of governing boards with information to make informed decisions for transforming taxpayer services and business performance and establish effective governing processes and change management controls.
  - c. Partners with Cybersecurity and Information Technology (IT) to adapt to the Agile Enterprise Life Cycle (ELC) Methodology, explores opportunities to add business value to the Digital Identity Risk Assessment process, and ensures BSM applications meet Federal Information Security Management Act (FISMA) and National Institute of Standards and Technology (NIST) requirements.
- (3) The Chief, GRC reports to the Director, Business Systems Modernization (BSM).
- (4) The office symbols for GRC are SE:W:O:MDD:GRC.

1.1.13.4.2.3  
(04-29-2022)

**Modernization  
Organization Readiness  
Services (MORS)**

- (1) **Mission:** To conduct organization readiness activities to assist Wage and Investment (W&I) functional areas, collaborate with Information Technology (IT), Online Services (OLS) and other business units (BUs) to prepare operational processes for implementation of modernized capabilities and processes.
- (2) To accomplish the mission, Modernization Organization Readiness Services (MORS), formerly Project Management - Major Projects, provides oversight and support for:
  - a. Product Increment Planning - Performs Program Increment planning for Agile projects to inform development activities and engages in organizational readiness activities.
  - b. Business Liaison - Interacts with business stakeholders and subject matter experts to understand, document, and convey business needs as requirements (i.e., user story creation and validation, business rule writing mentoring) for Information Technology (IT) development. Supports the business in preparing to receive a system deployed, including forecasting training costs and providing initial training to the business stakeholders.
  - c. Project execution and progress monitoring - Identifies and schedules business activities.
  - d. User Acceptance Testing (UAT) Planning - Develops or supports development of test cases, effectively tests the functionality from the end user perspective, and tracks resolution of defects.



- e. Post Deployment Validation - Effectively tests and validates defects identified and reported via the Knowledge, Incident/Problem, Service Asset Management (KISAM) system during UAT were not deployed into the production environment.
- (3) The Chief, MORS reports to the Director, Business Systems Modernization (BSM).
- (4) The office symbols for MORS are SE:W:O:BSM:MORS.

1.1.13.4.2.4  
(04-29-2022)  
**Modernization  
Sustaining Operations  
(MSO)**

- (1) **Mission:** To provide project management services for the future state of Account Management Service (AMS), Legacy components including Electronic Fraud Detection System (EFDS) and the Return Review Program (RRP) and perform pre-deployment and deployment coordination activities in collaboration with Wage and Investment (W&I) functional areas, Information Technology (IT), Online Services (OLS) and other business units (BUs).
- (2) To accomplish the mission, Modernization Sustaining Operations (MSO), formerly Project Management - Sustaining Operations:
  - a. Completes all Filing Season Readiness (FSR) activities, including Unified Work Requests (UWRs), to ensure system users of Legacy Components (EFDS) and the RRP are equipped with capabilities to protect revenue and prevent fraud.
  - b. Completes all FSR activities, including UWRs, to ensure system users of Accounts Management System (AMS) have access to inventory and multiple forms/tools to better assist taxpayers.
  - c. Monitors post deployment production incidents per IT and W&I Incident Management processes.
- (3) The Chief, MSO reports to the Director, Business Systems Modernization (BSM).
- (4) The office symbols for MSO are SE:W:O:BSM:MSO.

1.1.13.4.2.5  
(04-29-2022)  
**Modernization Project  
Management Services  
(MPMS)**

- (1) **Mission:** To provide strategic product (program) support in delivery of digital services for stakeholders and customers and support change, conduct project management activities to assist Wage and Investment (W&I) functional areas, and collaborate with Information Technology (IT), Online Services (OLS), and other business units (BUs) to timely deliver modernized W&I capabilities and processes.
- (2) To accomplish the mission, Modernization Project Management Services (MPMS), formerly Project Management - External Services Delivery:
  - a. Assists in partnership with Wage and Investment (W&I) with the development of a Digital Service Strategy through the solicitation, facilitation, prioritization and documentation of digital capabilities and services.
  - b. Supports partners through facilitation and creation of artifacts and products to support digital services.
  - c. Provides customer representation and serves as advocate for W&I during end to-end Agile product delivery activities.
  - d. Supports W&I WebApps by identifying and defining capabilities, facilitating and authoring documentation/artifacts with stakeholder support to promote governance and development, collaborating with stakeholders

(i.e., Online Services (OLS) and Customer Account Services (CAS) Project Management Office (PMO)) to complete lean business cases for leadership prioritization, harvesting user stories and key features for development and serving as liaison and advocate for W&I.

- (3) The Chief, MPMS reports to the Director, Business Systems Modernization (BSM).
- (4) The office symbols for MPMS are SE:W:O:BSM:MPMS.

#### 1.1.13.4.3 (01-24-2023)

#### **Business Technology Operations (BTO)**

- (1) **Mission:** To support Wage and Investment (W&I) business and technology integration, by providing technology insight and support, including risk management. Through collaboration and promoting strong stakeholder partnerships, we deliver tools and technologies to support a well-equipped workforce and increased agility/efficiency for W&I.
- (2) To accomplish the mission, Business Technology Operations (BTO), formerly Modernization Tools and Technologies (MTT):
  - a. Supports business technology strategy, manages business rules and requirements for modernized tax processing solutions, and provides enhanced data to support business re-engineering opportunities and Servicewide strategies that improve tax processing.
  - b. Provides rapid delivery of nimble, scalable employee automation solutions through Integrated Automation Tools (IAT).
  - c. Manages Technology Integration and Program Support (TIPS) for W&I.
  - d. Leads the W&I Risk Management Program, fostering an integrated approach to Risk for W&I.
  - e. Provides business operational services (including W&I Incident Management, Unified Work Request support, IT demand and technology modernization areas).
  - f. Supports, conducts planning, sets policy, and provides oversight and guidance for W&I's internal management controls; GAO and TIGTA audit and post audit processes; the GAO financial audit; the A-123 review; Internal Management Documents; the National Taxpayer Advocate (NTA) Most Serious Problems (MSPs); and Electronic Research.
- (3) The Director, BTO reports to the Director, Wage and Investment Operations Support (WIOS).
- (4) The following functions report to the Director, BTO:
  - Integrated Automation Technologies (IAT)
  - Technology, Integration and Program Support (TIPS)
  - CADE Project Office (CPO)
  - CADE Rules and Requirements (CRR)
  - Program Evaluation and Improvement (PEI)
  - Business Operations Support (BOS)
- (5) The office symbols for BTO are SE:W:O:BTO.
- (6) Visit BTO at: <https://irssource.web.irs.gov/WI/SitePages/os-mtt.aspx>

1.1.13.4.3.1  
(01-24-2023)  
**Integrated Automation  
Technologies (IAT)**

- (1) The mission of Integrated Automation Technologies (IAT) is to design, build, test and deploy desktop productivity-enhancing tools by partnering with our customers to meet evolving business commitments and simplify taxpayer account processing.
- (2) To accomplish the mission, IAT:
  - a. Creates and supports two types of tools, Generalized IDRS Interface (GII) and multi-functional tools, designed to automate research and taxpayer account management functions within the Integrated Data Retrieval System (IDRS). IAT tools save time and increase accuracy and employee satisfaction. Less time is spent on repetitive manual data input, allowing for redirection to other tasks.
  - b. Automates processes and common search and research functions in IDRS, reducing manual data entry required to complete taxpayer account actions. There are approximately 81 IAT tools used in all business units and functional operating divisions by more than 50,000 IRS employees, including customer service representatives, tax examiners, revenue agents and tax analysts.
  - c. Supports Generalized IDRS Interface (GII) which is an Information Technology (IT) owned batch application that completes simple research and actions within IDRS. GII is most effective when multiple accounts need the same action taken. IAT leverages GII to create runs for one-time project actions and ongoing processes.
  - d. Provides training, help-desk support, and continuously updates reference materials to ensure their tools are fully used by their customers.
- (3) IAT reports to the Director, Business Technology Operations (BTO).
- (4) The office symbols for IAT are SE:W:O:BTO:IAT.
- (5) Visit IAT at: <https://irssource.web.irs.gov/WI/Lists/MTT/DispItemForm.aspx?ID=3&Source=https%3A%2F%2Firssource%2Eweb%2Eirs%2Egov%2FWI%2FLists%2FMTT%2FAI%2Easpx&ContentTypeld=0x010032E0B882AA9008449230798CFB65D859>

1.1.13.4.3.2  
(04-29-2022)  
**Technology Integration  
and Program Support  
(TIPS)**

- (1) **Mission:** To provide information technology support in meeting the business needs of the Wage and Investment (W&I) Organization. Technology Integration and Program Support (TIPS) provides support and works as a liaison for Information Technology (IT) initiatives in regard to initiative support, computer hardware and software projects/issues, and assists with data and security with programs that affect W&I.
- (2) To accomplish the mission, TIPS:
  - a. Ensures IT initiatives are achieved in a timely manner.
  - b. Acts as liaison for W&I for many initiatives and programs in the hardware/software department.
  - c. Partners with IT to ensure W&I employees have the technology resources they need.
  - d. Serves as liaison between IT, Cybersecurity and the Office of Privacy for matters such as Computer Security Response Center (CSIRC) Incidents, Data Loss Prevention, Form 11377-E, *Taxpayer Data Access*, process oversight.
- (3) TIPS reports to the Director, Business Technology Operations (BTO).

- (4) The office symbols for TIPS are SE:W:O:BTO:TIPS.
- (5) Visit TIPS at: <https://irssource.web.irs.gov/WI/Lists/MTT/DispItemForm.aspx?ID=4&Source=https%3A%2F%2Firssource%2Eweb%2Eirs%2Egov%2FWI%2FLists%2FMTT%2FAll%2Easpx&ContentTypeID=0x010032E0B882AA9008449230798CFB65D859>

1.1.13.4.3.3  
(01-24-2023)

**Customer Account Data  
Engine (CADE) Project  
Office (CPO)**

- (1) **Mission:** To drive business strategy for IMF Modernization technology solutions, providing enhanced data to support business re-engineering opportunities and Servicewide strategies that improve tax processes.
- (2) To accomplish the mission, Customer Account Data Engine (CADE) Project Office (CPO) coordinates across the IRS, including other modernization programs and legacy environments, to ensure integrated solutions are developed. CPO:
  - a. Serves as the primary liaison between Information Technology (IT) and the business units for IMF Modernization programs and issues.
  - b. Approves and manages the implementation of IMF Modernization business capabilities and oversees substantial changes to existing information and technology systems.
  - c. Provides an enterprise viewpoint, working cross-Executive Steering Committee (ESC) issues with other business leaders for integration, coordination and consistency.
  - d. Acts as the ultimate point of accountability for success of Individual Master File (IMF) modernization efforts relating to defining, developing, and controlling business requirements.
  - e. Completes business impact assessments and approves trade-off decisions related to changing requirements.
  - f. Works with Enterprise Architecture, conducting technology and vendor assessments, and recommends architectural solutions that meet business requirements.
  - g. Supports development of business cases, cost models, and measures for future projects.
  - h. Communicates consistent messages to internal and external audiences about project priorities, status, business value, and results.
  - i. Coordinates business resources and manages transition activities during the project development lifecycle.
  - j. Manages project integration issues, prepares data, recommends options for resolution, and escalates unresolved issues to the appropriated Governance Body.
- (3) CPO reports to the Director, Business Technology Operations (BTO).
- (4) The office symbols for CPO are SE:W:O:BTO:CPO.
- (5) Visit CPO at: <https://irssource.web.irs.gov/WI/Lists/MTT/DispItemForm.aspx?ID=5&Source=https%3A%2F%2Firssource%2Eweb%2Eirs%2Egov%2FWI%2FLists%2FMTT%2FAll%2Easpx&ContentTypeID=0x010032E0B882AA9008449230798CFB65D859>

1.1.13.4.3.4  
(01-24-2023)

**Customer Account Data  
Engine (CADE) Rules  
and Requirements (CRR)**

- (1) **Mission:** To develop and deliver business requirement standards and rules that support IMF modernization and the implementation of new functionality aimed at improving the internal and external effectiveness and efficiency of the Service.
- (2) To accomplish the mission, Customer Account Data Engine (CADE) Rules and Requirements (CRR):
  - a. Elicits and develops new business requirements.
  - b. Models business process flows.
  - c. Creates business requirements packages for delivery.
  - d. Creates and maintains a Business Design that reflects the business interpretation of individual tax processing.
- (3) CRR reports to the Director, Business Technology Operations (BTO).
- (4) The office symbols for CRR are SE:W:O:BTO:CRR
- (5) Visit CRR at: <https://irssource.web.irs.gov/WI/Lists/MTT/DispItemForm.aspx?ID=15>

1.1.13.4.3.5  
(01-24-2023)

**Program Evaluation and  
Improvement (PEI)**

- (1) **Mission:** To support, conduct planning, set policy, and provide oversight and guidance for Wage and Investment's (W&I) internal management controls.
- (2) To accomplish the mission, Program Evaluation and Improvement (PEI):
  - a. Serves as liaisons, consultants, advisors, coordinators and subject matter experts to W&I executives, management officials, and other internal and external stakeholders.
  - b. Determines business unit/function ownership and identifies supporting stakeholders and points of contact for incoming oversight audits.
  - c. Participates in opening conferences for oversight audits where W&I is the lead or support stakeholder.
  - d. Monitors audit progress and provides guidance/assistance to the functions as needed.
  - e. Provides coordination support to the Chief Financial Officer (CFO) for the annual Government Accountability Office (GAO) audit of IRS's financial statements.
  - f. Serves as independent observers of the GAO financial audit testing conducted at Submission Processing campuses, lockbox operations, and Taxpayer Assistance Centers.
  - g. Participates in applicable briefings and closing conferences.
  - h. Provides timelines for response completion and executive review.
  - i. Reviews all written responses to Treasury Inspector General for Tax Administration (TIGTA)/GAO for content, tone, clarity, and format.
  - j. Coordinates the executive review process for approval of audit responses and forwards final response to the auditing authority.
  - k. Ensures audit findings, recommendations, and planned corrective action (PCA) due dates are accurately reported in the Department of Treasury's Joint Audit Management Enterprise System (JAMES).
  - l. Serves as the point of contact on all Enterprise Audit Management (EAM) correspondence about PCAs owned by W&I.
  - m. Monitors and reports to W&I leadership, the progress of PCAs in reaching "Implemented" or "Closed" status.
  - n. Oversees the coordination of all W&I Internal Management Documents (IMDs), ensuring accuracy and timely distribution.

- o. Represents W&I on the IMD Council.
  - p. Manages electronic research user accounts for W&I (Accurint, Thomson Reuters Westlaw, and Bloomberg).
  - q. Assists the W&I Commissioner's staff by coordinating the W&I responses and other activities associated with the National Taxpayer Advocate Service (TAS) Most Serious Problems (MSP) program.
  - r. Coordinates and oversees the W&I Section 1204 certification process.
- (3) The Chief, PEI, reports to the Director, Business Technology Operations (BTO).
  - (4) The office symbols for PEI are SE:W:O:BTO:PEI.
  - (5) Visit PEI at: <https://irssource.web.irs.gov/WI/Lists/OSCMO/DispItemForm.aspx?ID=7>

#### 1.1.13.4.3.6 (04-29-2022)

#### **Business Operations Support (BOS)**

- (1) **Mission:** To provide business operational services, including Information Technology (IT) incident management, demand and technology modernization analysis and support, to prioritize and enable consistent business decisions in the delivery of Wage and Investment (W&I) stakeholder solutions.
- (2) To accomplish the mission, Business Operations Support (BOS):
  - a. Serves as liaisons, consultants, advisors, and coordinators to W&I executives for mission critical Incident Management.
  - b. Provides administration, analysis, and reporting on the W&I Unified Work Request (UWR) program.
  - c. Supports and provides guidance to W&I functions for the Development, Modernization, and Enhancement (DME) processes and the Operations and Maintenance (O&M) IT funding needs processes.
  - d. Coordinates and manages Federal Information Security Management Act (FISMA) business-related activities for the CADE 2 and Individual Master File (IMF) applications.
  - e. Coordinates business activities for CADE 2 production maintenance.
- (3) The Chief, BOS, reports to the Director, Business Technology Operations (BTO).
- (4) The office symbols for BOS are SE:W:O:BTO:BOS.

#### 1.1.13.4.4 (01-24-2023)

#### **Strategies and Solutions**

- (1) **Mission:** To collaborate with its partners to identify, plan and deliver business improvement strategies and solutions that support fulfillment of IRS strategic goals.
- (2) To accomplish the mission, Strategies and Solutions collaborates with partners on business and information technology strategies, solutions, and initiatives such as:
  - a. Process Improvement Initiatives
  - b. Customer Satisfaction Surveys
  - c. Advanced Analytic and Taxpayer Behavioral Studies
  - d. Business Process Re-engineering
  - e. Thought Leadership/Alternative Analysis
  - f. Integration of new legislative policy and service requirements
- (3) The Director Strategies and Solutions reports to the Director Wage and Investment (W&I) Operations Support (WIOS).



- (4) The following teams report to the Director, Strategies and Solutions:
  - Lean Six Sigma Organization (LSSO)
  - Research (RG)
- (5) The office symbols for Strategies and Solutions are SE:W:O:S.
- (6) Visit Strategies and Solutions at: <https://irssource.web.irs.gov/WI/SitePages/os-ss.aspx>

1.1.13.4.4.1  
(02-26-2020)  
**Lean Six Sigma  
Organization (LSSO)**

- (1) **Mission:** To support the IRS Wage and Investment (W&I) Division's strategy of improving service to the taxpayer by leading accelerated process improvement initiatives utilizing the Lean Six Sigma Methodology.
- (2) To accomplish the mission, the LSSO methodology combines Lean, which focuses on eliminating waste and non-value-added activities, with Six Sigma, which improves process effectiveness and efficiency by reducing variation and increasing quality. LSSO is guided by a structured problem-solving approach called Define-Measure-Analyze-Improve-Control (DMAIC), which does the following:
  - a. Defines the problem.
  - b. Targets the underlying causes of the problem.
  - c. Develops and implements solutions.
  - d. Establishes controls to ensure the solutions stay in place.
- (3) The main body of knowledge and resources for LSSO are located and managed within W&I. LSSO employs experienced process improvement individuals who are specifically trained and certified in the Lean Six Sigma Methodology and use the Memorandum of Understanding (MOU) as the primary vehicle for expanding the program to other areas within the IRS.
- (4) To accomplish its goals and objectives, the LSSO partners with business leadership and process owners through the following activities:
  - a. Consulting with executives to prioritize strategic initiatives to maximize organizational impact and value.
  - b. Guiding a cross-functional team of subject matter experts to map the existing process utilizing baseline data and identifying opportunities and risks.
  - c. Administering a structured approach that targets customer requirements and relies on data to determine solutions to achieve objectives.
  - d. Executing changes that streamline, enhance flow, reduce errors, and improve overall process performance.
  - e. Delivering strategies for process consistency and standardization across the enterprise.
- (5) The LSSO teams report to the Director, Strategies and Solutions.
- (6) The office symbols for LSS are SE:W:O:S:LSS.
- (7) Visit LSSO at: <https://irssource.web.irs.gov/WI/Lists/SS/DispItemForm.aspx?ID=1>



1.1.13.4.4.2  
(01-24-2023)

**Research and Analysis**

- (1) **Mission:** To inform valued operational change.
- (2) To accomplish the mission, Research:
  - a. Obtains research needs from all Wage and Investment (W&I) functional components and provides analytical support to W&I decision makers as they develop near- and long-term strategies, plans, and programs to perform functional responsibilities in tax administration.
  - b. Uses qualitative and quantitative research methodologies to conduct tax administration research that informs valued operational change.
  - c. Supports initiatives in the W&I Operations Plan by providing research that helps inform W&I strategic goals and customer business objectives.
  - d. Uses advanced analytics to identify emerging pre-filing, filing and compliance issues.
  - e. Conducts qualitative and quantitative behavioral research studies (e.g., focus groups, surveys, usability testing) national in scope.
  - f. Manages contract administration for non-IT contractor support and survey vehicles.
- (3) W&I Strategies & Solutions (WISS) projects fall into one of three basic types: Standard, Rapid, and Administration.
  - a. Standard projects (Planned and Unplanned) typically involve a specific, standalone, research initiative, which includes, but not limited to profiles, surveys, predictive models, and/or experiments. All standard planned research requests should be submitted via the business unit's annual research plan.
  - b. Rapid projects (Planned and Unplanned) tend to be issue specific requiring a more concise answer and typically can be completed within 30 days. Includes running data queries and creating maps, spreadsheets, charts, and/or tables. Requests for Rapid Research are submitted through W&I's Unplanned Research Request Tool on the W&I website.
  - c. Administration projects are typically other project types where administration is needed for tracking and time keeping. Examples include:
    - Consulting projects are undertaken when WISS researchers serving as a contributing member to a project team outside of WISS such as conducting data analysis, evaluating the appropriateness of chosen methods.
    - Infrastructure projects are those created for the betterment of WISS, such as development and maintenance of the Project Management (PM) system, preparation of in-house training.
- (4) Six Research groups report to the Director, Strategies and Solutions.
- (5) The office symbols for the six Research Groups are SE:W:O:S:RG1, SE:W:O:S:RG2, SE:W:O:S:RG3, SE:W:O:S:RG4, SE:W:O:S:RG5 and SE:W:O:S:RG6.
- (6) Visit Research and Analysis at: <https://irssource.web.irs.gov/WI/Lists/SS/DispItemForm.aspx?ID=3>

1.1.13.4.5  
(10-13-2021)

**Program Management Office (PMO)**

- (1) Mission: To provide Wage and Investment (W&I) business functions with planning and operational documents, monitor performance measures/metrics, coordinate the submission of budget initiatives and develop the W&I Operations Plan in support of the IRS strategic goals.
- (2) To accomplish the mission, Program Management Office (PMO):

- a. Tracks plan accomplishments and develops reporting documents on the achievement of objectives based on reviews of organizational performance,
  - b. Develops and manages the W&I operational planning process in support of the IRS strategic planning, budgeting and performance management process.
  - c. Maintains W&I performance data for operational planning and analysis,
  - d. Supports W&I as the liaison to various IRS advisory committees,
  - e. Serves as the W&I liaison to CFO, ultimately serving the Commissioner and the senior management team in Servicewide planning.
- (3) The Chief, PMO, reports to the Director, Wage & Investment Operations Support.
  - (4) The office symbols are SE:W:O:PMO.
  - (5) Visit PMO at: <https://irssource.web.irs.gov/WI/SitePages/os-pmo.aspx>

1.1.13.5  
(01-24-2023)  
**Return Integrity and  
Compliance Services  
(RICS)**

- (1) **About:** Return Integrity Compliance Services (RICS) is the only enforcement function in Wage and Investment (W&I) and is responsible for protecting public interest by improving the IRS's ability to detect and prevent improper refunds and helping taxpayers understand the refundable tax credits for which they are eligible. RICS continually identifies innovations to improve the taxpayer experience and enhance the effectiveness and efficiencies in compliance programs.
- (2) **Mission:** To strengthen the integrity of the tax system by:
  - Protecting public interest by improving IRS's ability to detect and prevent improper refunds
  - Serving public interest by taking enforcement actions fairly and appropriately to identify, evaluate and prevent the issuance of improper refunds
  - Helping taxpayers understand the refundable tax credits for which they are eligible
- (3) To accomplish the mission, RICS:
  - a. Provides program oversight in refundable credit tax administration and Earned Income Tax Credit (EITC) pre-refund compliance process.
  - b. Provides leadership and direction in the development, delivery, and deployment of programs in the detection and resolution processes for pre-refund revenue protection such as fraud, identity theft (IDT), and compliance.
  - c. Develops, tests and perfects innovative, forward-thinking solutions to pre-refund revenue protection challenges as well as operational challenges.
  - d. Reduces taxpayer burden and broadens the use of electronic interactions with a focus on successful taxpayer outcomes.
  - e. Partners with the executive staff of other business units to develop strategies, address cross-functional issues, coordinate activities, and ensure consistency of approach.
  - f. Provides leadership in motivating and developing subordinates and implementing quality, excellence, and affirmative employment, diversity, and ethics programs.
  - g. Formulates short and long-range program policies, strategies, and objectives for the organization to achieve goals that enhance compliance, customer service, and business results.

- h. Provides centralized, executive-level processes in key areas (e.g., oversight reporting structure, data calls, performance metrics, budget functions) to provide a unified view to stakeholders of the organization and its performance.
- (4) The Director, RICS reports to the Commissioner, Wage and Investment (W&I) Division.
- (5) The following functions report to the Director, RICS:
  - Program Coordination and Support (PCS)
  - Return Integrity Verification Program Management (RIVPM)
  - Return Integrity Verification Operations (RIVO)
  - Refundable Credits Examination Operations (RCEO)
  - Refundable Credits Program Management (RCPM)
- (6) The office symbols for RICS are SE:W:RICS.
- (7) Visit RICS at: <https://irssource.web.irs.gov/WI/Pages/RICS.aspx>

1.1.13.5.1  
(01-24-2023)  
**Program Coordination  
and Support (PCS)**

- (1) **Mission:** To provide administrative and program assistance across Return Integrity and Compliance Services (RICS) components.
- (2) To accomplish the mission, Program Coordination and Support (PCS):
  - a. Manages relationships with stakeholders by providing guidance for key administrative data calls that impact the RICS organization.
  - b. Coordinates RICS Operational Reviews and quarterly Business Performance Reviews (BPR).
  - c. Oversees critical employee engagement items in RICS such as the Lunch and Learn sessions.
  - d. Coordinates Development Modernization Enhancements (DME).
  - e. Coordinates RICS budget initiatives.
  - f. Coordinates operating and training travel.
  - g. Coordinates Filing Season Readiness (FSR)
  - h. Coordinates the Leadership Succession Review (LSR) Program.
  - i. Manages and coordinates training throughout RICS organization.
  - j. Serves as the point of contact for budget management and initiatives, non-labor contract agreements, performance measures, and monitors the status of strategic and business planning including the Management Discussion and Analysis (MD&A), Wage and Investment Operations Plan (WIOP), etc.
- (3) The Program Manager, PCS reports to the Director, RICS.
- (4) The office symbols for PCS are SE:W:RICS:PCS.

1.1.13.5.2  
(02-26-2020)  
**Return Integrity  
Verification Program  
Management (RIVPM)**

- (1) **Mission:** To provide policy and program oversight of revenue protection efforts such as the detection, prevention and treatment of improper refunds (identity theft (IDT) and non-compliance).
- (2) The Director, Return Integrity Verification Program Management (RIVPM) reports to the Director, Return Integrity and Compliance Services (RICS).
- (3) The following functions report to the Director, RIVPM:
  - Program Management (PM)

- Policy and Analysis (P&A)
- Business Performance Lab (BPL)

(4) The office symbols for RIVPM are SE:W:RICS:RIVPM.

(5) Visit RIVPM at: <https://irssource.web.irs.gov/WI/SitePages/rivpm.aspx>

1.1.13.5.2.1  
(02-26-2020)  
**Program Management  
(PM)**

- (1) **Mission:** To provide program assistance and engage stakeholders across the Return Integrity Verification Program Management (RIVPM) organization to better understand program needs and offer solutions to bolster mission success.
- (2) To accomplish the mission, the Program Management (PM) staff:
- a. Serves as the single point of contact for customers obtaining reports, performance metrics, and oversight reporting (e.g., Government Accountability Office (GAO), Treasury Inspector General for Tax Administration (TIGTA) and ad hoc data calls).
  - b. Provides leadership and support to the Return Integrity Verification Operations (RIVO) in meeting or exceeding measures and goals within budget and work plan allocations.
  - c. Provides oversight for the Quality program and Data Management, Analysis and Support (DMAS).
- (3) The Program Manager, PM reports to the Director, RIVPM.
- (4) The following functions report to the Program Manager, PM:
- Quality
  - Data Management, Analysis and Support (DMAS)
- (5) The office symbols for PM are SE:W:RICS:RIVPM:PM.
- (6) Visit RIVPM Program Management at: <https://irssource.web.irs.gov/WI/Lists/RIVPM/DispItemForm.aspx?ID=4>

1.1.13.5.2.1.1  
(02-26-2020)  
**Quality**

- (1) **Mission:** To oversee Embedded Quality programs in Return Integrity Verification Operations (RIVO).
- (2) To accomplish the mission, the Quality staff:
- a. Conducts national case reviews on the RIVO programs providing a method to monitor, measure, and improve the quality of work.
  - b. Uses quality review data to provide quality statistics for RIVO's Business Results part of the Balanced Measures, and/or to identify trends, problem areas, training needs, and opportunities for process improvement.
  - c. Collaborates with Policy and Analysis (P&A) to share quality data, address identified trends and discuss process improvement ideas for possible implementation.
- (3) The Manager, Quality reports to the Program Manager, Program Management.
- (4) The office symbols for Quality are SE:W:RICS:RIVPM:PM:Q.

1.1.13.5.2.1.2  
(01-24-2023)

**Data Management,  
Analysis and Support  
(DMAS)**

- (1) **Mission:** To support all coordination and oversight for high level administration for Return Integrity Verification Program Management (RIVPM) and Return Integrity Verification Operations (RIVO) programs through data-driven analysis.
- (2) To accomplish the mission, the Data Management, Analysis and Support (DMAS) staff:
  - a. Provides guidance and coordination for key administrative data calls that impact the RIVPM organization.
  - b. Provides performance data and analyses on revenue protected/recovered through Business Performance Lab (BPL) and RIVO.
  - c. Manages financial resources for RIVPM.
  - d. Monitors the performance results for the programs at the RIVO sites.
  - e. Develops and monitors the RIVO/IVO's work plans in conjunction with Policy and Analysis (P&A).
- (3) The Manager, DMAS reports to the Program Manager, Program Management.
- (4) The office symbols for DMAS are SE:W:RICS:RIVPM:PM:DMAS.

1.1.13.5.2.2  
(01-24-2023)

**Policy and Analysis  
(P&A)**

- (1) **Mission:** To develop and communicate policy and procedural guidelines for the programs worked by Return Integrity Verification Operations (RIVO).
- (2) To accomplish the mission, the Policy and Analysis (P&A) staff:
  - a. Develops and maintains the IRM part 25.
  - b. Develops and reviews training material for the RIVO operations.
  - c. Supports cross-functional headquarters operations within Return Integrity and Compliance Services (RICS).
  - d. Works jointly with Data Management Analysis and Support (DMAS) to develop the annual RIVO/Integrity and Verification Operations (IVO) work plan.
  - e. Conducts campus site visits and reviews of RIVO's operations.
  - f. Cultivates internal and external partnerships, such as with the Bureau of the Fiscal Services (BFS) to establish pilots and work processes that align with IRS objectives.
- (3) The Program Manager, P&A reports to the Director, Return Integrity, Verification and Program Management (RIVPM).
- (4) The office symbols for P&A are SE:W:RICS:RIVPM:PA.
- (5) Visit P&A at: <https://irssource.web.irs.gov/WI/Lists/RIVPM/DispItemForm.aspx?ID=5>

1.1.13.5.2.3  
(02-26-2020)

**Business Performance  
Lab (BPL)**

- (1) **Mission:** To initiate, recommend, and manage systemic solutions for the detection and treatment of improper refunds, while ensuring effective treatment for payment of valid refund claims.
- (2) To accomplish the mission, Business Performance Lab (BPL):
  - a. Leads the development and implementation of innovative business processes and technology solutions.
  - b. Develops policy and guidance for civil revenue protection initiatives and represents Return Integrity and Compliance Services' (RICS) interest in support of the Servicewide revenue protection strategy.

- c. Provides oversight for Project Analysis and Evaluation (PAE), Project Development and Execution (PDE), Project Analytics and Modeling (PAM), and Program Assessment and Data (PAD) teams.
- (3) The Program Manager, BPL reports to the Director, Return Integrity, Verification and Program Management (RIVPM).
- (4) The following functions report to the BPL:
  - Project Analysis and Evaluation (PAE)
  - Project Development and Execution (PDE)
  - Project Analytics and Modeling (PAM)
  - Program Assessment and Data (PAD)
- (5) The office symbols for BPL are SE:W:RICS:RIVPM:BPL.
- (6) Visit BPL at: <https://irssource.web.irs.gov/WI/Lists/RIVPM/DispItemForm.aspx?ID=6>

1.1.13.5.2.3.1  
(10-13-2021)  
**Project Analysis and  
Evaluation (PAE)**

- (1) **Mission:** To manage, monitor and report Return Integrity and Compliance Services' (RICS') Unified Work Request (UWR) status and processes; Manage and monitor IRS operational use of the Information Sharing and Assistance Center (ISAC); Oversee the prisoner tax compliance strategy, including analyzing and validating prisoner data to ensure integrity of prisoner file data; and Conduct data analysis, evaluation, and validation of Business Performance Lab (BPL) project implementations, which include gap analysis studies, data breaches, and project research while ensuring effective implementation of new initiatives.
- (2) Major programs and areas of responsibilities include:
  - Annual Prisoner File
  - Annual Report to Congress on Prisoner Compliance
  - ISAC operational documents
  - Monthly and ad hoc UWR Status Reports
  - Prisoner Data Exchange under IRC 6103(k)(10)
- (3) The Manager, PAE reports to the Program Manager, BPL.
- (4) The office symbols for PAE are SE:W:RICS:RIVPM:BPL:PAE.
- (5) Visit PAE at: <https://irssource.web.irs.gov/WI/Lists/RIVPM/DispItemForm.aspx?ID=9>

1.1.13.5.2.3.2  
(02-26-2020)  
**Project Development  
and Execution (PDE)**

- (1) **Mission:** To lead enterprise-wide development, testing and deployment of innovative business process solutions that enhance revenue protection and increase organizational effectiveness and efficiency.
- (2) To accomplish the mission, Project Development and Execution (PDE):
  - a. Monitors, analyzes and optimizes new business solutions.
  - b. Reviews new and proposed legislation for impact to Return Integrity and Compliance Services' (RICS) business operational performance.
  - c. Proposes and implements new and innovative solutions for civil revenue protection activities.
- (3) Major programs and areas of responsibilities include:



- Expanded revenue protection opportunities
- New business solutions

- (4) The Manager, PDE reports to the Program Manager, Business Performance Lab.
- (5) The office symbols for PDE are SE:W:RICS:RIVPM:BPL:PDE.
- (6) Visit PDE at: <https://irssource.web.irs.gov/WI/Lists/RIVPM/DispItemForm.aspx?ID=8>

1.1.13.5.2.3.3  
(02-26-2020)

#### **Project Analytics and Modeling (PAM)**

- (1) **Mission:** To perform oversight and management of all Return Integrity and Compliance Services' (RICS) models, filters, and business rule sets designed to detect refund fraud and non-compliance and to monitor their performance to ensure a cycle of continuous improvement.
- (2) To accomplish the mission, Project Analytics and Modeling (PAM):
  - a. Increases revenue protection by applying filters to existing business rules to detect identity theft (IDT) and non-compliant returns in a pre-refund environment while timely providing refunds to compliant taxpayers.
  - b. Analyzes trends and schemes to determine common characteristics of IDT or non-compliant returns and uses these characteristics to enhance detection filters.
  - c. Processes the identified cases pre-refund to protect taxpayer accounts from being impacted by IDT and loss of revenue.
  - d. Manages and develops RICS' databases for the support of revenue protection and improper payment operation.
- (3) Major programs and areas of responsibilities include:
  - Annual IDT Filters Package
  - Out of Wallet Taxpayer Authentication website
  - Systemic protection of taxpayer's accounts
- (4) The Manager, PAM reports to the Program Manager, Business Performance Lab.
- (5) The office symbols for PAM are SE:W:RICS:RIVPM:BPL:PAM.
- (6) Visit PAM at: <https://irssource.web.irs.gov/WI/Lists/RIVPM/DispItemForm.aspx?ID=7>

1.1.13.5.2.3.4  
(02-26-2020)

#### **Program Assessment and Data (PAD)**

- (1) **Mission:** To conduct and utilize data analysis to support, change, or implement the expansions of identity theft (IDT) and fraud programs initiated as a result of the Security Summit and other IRS initiatives, assess expended lead development and information sharing, while evaluating the effectiveness of IDT programs and related data.
- (2) To accomplish the mission, Program Assessment and Data (PAD):
  - a. Supports Return Integrity and Compliance Services' (RICS) technology presence in the development of requirements for technology solutions such as the Return Review Program (RRP) and other systems to aid revenue protection activities.



- b. Provides support to the Security Summit Information Sharing, Financial Services and Authentication Workgroup teams.
  - c. Establishes and coordinates RICS' rules or requirements for the return review program.
  - d. Processes and monitors necessary changes for RICS' database activities.
- (3) Major programs and areas of responsibilities include:
- Database Change Requests and Sprints
  - RRP Rules and Requirements
  - Treasury Inspector General for Tax Administration (TIGTA) and Government Accountability Office (GAO) responses
- (4) The Manager, PAD reports to the Program Manager, Business Performance Lab.
- (5) The office symbols for PAD are SE:W:RICS:RIVPM:BPL:PAD.
- (6) Visit PAD at: <https://irssource.web.irs.gov/WI/Lists/RIVPM/DispItemForm.aspx?ID=10>

1.1.13.5.3  
(02-26-2020)  
**Return Integrity  
Verification Operations  
(RIVO)**

- (1) **Mission:** To support IRS' civil fraud detection and prevention efforts in a pre-refund environment.
- (2) To accomplish the mission, Return Integrity Verification Operations (RIVO):
- a. Provides key support to Return Integrity and Compliance Services (RICS) and our customers as a single point for obtaining reports, performance metrics, oversight reporting (e.g., Government Accountability Office (GAO) and Treasury Inspector General for Tax Administration (TIGTA), data calls for training and budget reporting.
  - b. Develops, tests, and perfects innovative, forward-thinking solutions to pre-refund revenue protection challenges as well as RICS' operational challenges.
  - c. Stops fraudulent refunds, detects, evaluates and prevents improper refunds while ensuring actions are correct and fair.
- (3) The Director, RIVO reports to the Director, RICS.
- (4) The following functions report to the Director, RIVO:
- Planning and Analysis (P&A)
  - Integrity and Verification Operations (IVO) #1
  - Integrity and Verification Operations (IVO) #2
- (5) The office symbols for RIVO are SE:W:RICS:RIVO.
- (6) Visit RIVO at: <https://irssource.web.irs.gov/WI/SitePages/rivo.aspx>

1.1.13.5.3.1  
(01-24-2023)  
**Planning and Analysis  
(P&A)**

- (1) **Mission:** To provide optimal service to Return Integrity and Compliance Services' (RICS) customers by best matching resources to meet customer demand.
- (2) To accomplish the mission, Planning and Analysis (P&A):
- a. Oversees all non-labor contract agreements.

- b. Directs budget management and initiatives.
- c. Oversees performance measures.
- d. Monitors the status of strategic and business planning.
- e. Serves as single point of contact for customers obtaining reports and performance metrics.
- f. Serves as primary contact for oversight reporting (e.g., Government Accountability Office (GAO), Treasury Inspector General for Tax Administration (TIGTA) and ad hoc data calls).
- g. Monitors overall inventory at the major program level, including the distribution of workload.
- h. Develops streamlined and time-saving improvements to processes for stakeholders that add value to the overall organization.
- i. Formulates and coordinates space, furniture and Information Technology (IT) equipment initiatives.
- j. Manages and coordinates training throughout the Return Integrity Verification Operations (RIVO) organization.
- k. Coordinates RICS Operational Reviews and quarterly Business Performance Reviews (BPR).
- l. Coordinates with key stakeholders to develop RICS IRWeb and SharePoint sites.
- m. Coordinates the Employee Suggestion Program (ESP) throughout the RIVO organization.
- n. Oversees critical employee engagement items in RIVO such as the Lunch & Learn sessions and Town Hall sessions.
- o. Coordinates the Leadership Succession Review (LSR) Program for RIVO.
- p. Oversees embedded quality for Return Integrity and Verification Operations (RIVO).
- q. Reviews and coordinates all HR Connect and personnel action requests (PAR) actions for timeliness within RIVO, as well as other systems oversight such as Integrated Data Retrieval System (IDRS) coordination.
- r. Performs filing season readiness activities related to staffing to meet workload needs.
- s. Identifies issues through monitoring staffing delivery and alerts the proper organization for in-depth analysis and recommendations.
- t. Monitors resources and develop recommendations on seasonal hiring and release/recall for the inventory programs.
- u. Manages relationships with key stakeholders by providing guidance for key administrative data calls that impact the RICS organization.

(3) The Program Manager, P&A reports to the Director, RIVO.

(4) The office symbols for P&A are SE:W:RICS:RIVO:PA.

(5) Visit RIVO P&A at: <https://irssource.web.irs.gov/WI/Lists/RIVO/DispItemForm.aspx?ID=3>

#### 1.1.13.5.3.2 (01-24-2023)

#### Integrity and Verification Operations (IVO) 1

- (1) **Mission:** To protect revenue by identifying and dispositioning returns which display evidence of patterns of fraud including identity theft (IDT).
- (2) To accomplish the mission, the Integrity and Verification Operations (IVO) 1 staff:
  - a. Provides timely customer service by ensuring accounts are properly resolved and documented to reflect IRS findings on returns with identified issues.

- b. Processes information from financial institutions to recover fraudulent and/or IDT returns and associated refunds.
- (3) The following functions report to the Program Manager, IVO 1:
  - Fraud and Referral Evaluation Department
  - Accounts Resolution Department
  - External Leads Department
- (4) The Program Manager, IVO 1 reports to the Director, Return Integrity Verification Operations (RIVO).
- (5) The office symbols for IVO 1 are SE:W:RICS:RIVO:IVO1.
- (6) Visit RIVO Operations 1 at: <https://irssource.web.irs.gov/WI/Lists/RIVO/DispItemForm.aspx?ID=4>

1.1.13.5.3.2.1  
(02-26-2020)  
**Fraud and Referral  
Evaluation (FRE)  
Department**

- (1) **Mission:** To protect revenue by identifying and dispositioning returns which display evidence of patterns of fraud including identity theft (IDT).
- (2) To accomplish the mission, the Fraud and Referral Evaluation (FRE) staff:
  - a. Identifies and take actions on return inventory that may be associated with patterns of fraud and IDT as required to protect revenue, taxpayers, and the integrity of the tax system.
  - b. Receives, researches and processes information leads submitted from a variety of sources, i.e., industry leads, internal referrals.
  - c. Supports the operation by providing analytical support for inventory processes and reporting.
- (3) The Department Manager, FRE reports to the Program Manager, Integrity and Verification Operations (IVO) 1.
- (4) The office symbols for FRE Department are SE:W:RICS:RIVO:IVO1:FRE.

1.1.13.5.3.2.2  
(02-26-2020)  
**Accounts Resolution  
Department**

- (1) **Mission:** To provide timely customer service by ensuring that accounts are properly resolved and documented to reflect IRS findings on returns with identified issues.
- (2) To accomplish the mission, the Accounts Resolution Department reviews and adjusts accounts when:
  - a. Other pre-refund treatment streams for identified false returns are not available.
  - b. Legitimate taxpayers may be victims of identity theft (IDT).
  - c. Taxpayers are unduly impacted by revenue protection processes and require assistance through Taxpayer Assistance Service (TAS).
- (3) The Department Manager, Accounts Resolution Department reports to the Program Manager, Integrity and Verification Operations (IVO) 1.
- (4) The office symbols the Accounts Resolution Department are SE:W:RICS:RIVO:IVO1:AR.

1.1.13.5.3.2.3  
(02-26-2020)  
**External Leads  
Department**

- (1) **Mission:** To process information from institutions to recover fraudulent and/or identity theft (IDT) returns and associated refunds.
- (2) To accomplish the mission, the External Leads Department:
  - a. Receives, researches, and processes information leads submitted from financial institutions, prisons, Office of Child Support and Enforcement, and other external stakeholders where funds are available for return to the IRS.
  - b. Reviews inventory associated with these leads to identify fraudulent and/or IDT characteristics.
  - c. Updates Electronic Fraud Detection System (EFDS) and Integrated Data Retrieval System (IDRS).
- (3) The Department Manager, External Leads reports to the Program Manager, Integrity and Verification Operations (IVO) 1.
- (4) The office symbols the External Leads Department are SE:W:RICS:RIVO:IVO1:EL.

1.1.13.5.3.3  
(02-26-2020)  
**Integrity and Verification  
Operations (IVO) 2**

- (1) **Mission:** To protect revenue by identifying potentially false returns and verifying as-reported wage and withholding accuracy.
- (2) To accomplish the mission, the Integrity and Verification Operations (IVO) 2 staff:
  - a. Screens individual refund tax returns identified as potentially false.
  - b. Provides timely customer service by ensuring accounts are properly resolved and documented to reflect IRS findings on returns with identified issues.
- (3) The following functions report to the Program Manager, IVO 2:
  - Return Screening and Verification Department
  - Accounts Resolution Department 2
  - Accounts Resolution Department 3
- (4) The Program Manager, IVO 2 reports to the Deputy Director, Return Integrity Verification Operations (RIVO).
- (5) The office symbols for IVO2 are SE:W:RICS:RIVO:IVO2.
- (6) Visit IVO 2 at: <https://irssource.web.irs.gov/WI/Lists/RIVO/DispItemForm.aspx?ID=5>

1.1.13.5.3.3.1  
(12-21-2018)  
**Return Screening and  
Verification Department  
1**

- (1) **Mission:** To protect revenue by identifying potentially false returns and verifying as-reported wage and withholding accuracy.
- (2) To accomplish the mission, the Return Screening and Verification Department:
  - a. Screens individual refund tax returns identified as potentially false.
  - b. Verifies suspicious wage and withholding information reported on individual returns through third-party contacts via phone or fax, disc verification and Integrated Data Retrieval System (IDRS), to prevent the release of potentially false refunds.

- (3) The Department Manager, Return Screening and Verification reports to the Program Manager, Integrity and Verification Operations (IVO) 2.
- (4) The office symbols for the Return Screening and Verification Department are SE:W:RICS:RIVO:IVO2:RSV.

1.1.13.5.3.3.2  
(02-26-2020)  
**Accounts Resolution  
Department 2**

- (1) **Mission:** To provide timely customer service by ensuring that accounts are properly resolved and documented to reflect IRS findings on returns with identified issues.
- (2) To accomplish the mission, Accounts Resolution Department 2 reviews and adjusts accounts when:
  - a. Other pre-refund treatment streams for identified false returns are not available.
  - b. Legitimate taxpayers may be victims of identity theft.
  - c. Taxpayers are unduly impacted by revenue protection processes and require assistance through the Taxpayer Advocate Service (TAS).
- (3) The Department Manager, Accounts Resolution 2 reports to the Program Manager, Integrity and Verification Operations (IVO) 2.
- (4) The office symbols for the Accounts Resolution Department 2 are SE:W:RICS:RIVO:IVO2:AR2.

1.1.13.5.3.3.3  
(02-26-2020)  
**Accounts Resolution  
Department 3**

- (1) **Mission:** To provide timely customer service by ensuring that accounts are properly resolved and documented to reflect IRS findings on returns with identified issues.
- (2) To accomplish the mission, Accounts Resolution Department 3:
  - a. Reviews and adjusts accounts when other pre-refund treatment streams for identified false returns are not available, legitimate taxpayers may be victims of identity theft (IDT), and taxpayers are unduly impacted by revenue protection processes and require assistance through the Taxpayer Advocate Service (TAS).
  - b. Supports IRS strategy to protect revenue and stop fraud and abuse through frivolous return filing. The Frivolous Return Program (FRP) provides for assessment of penalties to encourage compliance.
- (3) The Department Manager, Accounts Resolution 3 reports to the Program Manager, Integrity and Verification Operations (IVO) 2.
- (4) The office symbols for the Accounts Resolution Department 3 are SE:W:RICS:RIVO:IVO2:AR3.

1.1.13.5.4  
(01-24-2023)  
**Refundable Credits  
Examination Operations  
(RCEO)**

- (1) **About:** Refundable Credits Examination Operations (RCEO) oversees the daily pre-refund examination campus operations. Examination initiates correspondence audits with taxpayers to maintain a compliance presence and encourage correct reporting of income, deductions, and refundable tax credits on tax returns. The RCEO communicates with taxpayers and tax preparers to provide guidance on tax law and the audit process.
- (2) **Mission:** To fairly and effectively assist our customers by providing accurate and consistent information to help them understand the refundable tax credits

for which they are eligible. We will strengthen the integrity of the tax system and protect the public interest by detecting and preventing improper refunds and educating our customers in accordance with the Taxpayer Bill of Rights.

- (3) To accomplish the mission, RCEO conducts pre-refund examination activities and all pre- and post-refund Earned Income Tax Credit (EITC) compliance activities of individual tax returns via correspondence. The majority of the examinations conducted by RCEO deal with the Earned Income Tax Credit and related issues. Other refundable credits are also examined, usually prior to the issuance of the refund.
- (4) The Director, RCEO reports to the Director, Return Integrity and Compliance Services (RICS).
- (5) The following functions report to the Director, RCEO:
  - Planning and Analysis (P&A)
  - Examination Operations - Andover
  - Examination Operations - Atlanta
  - Examination Operations - Austin
  - Examination Operations - Fresno
  - Examination Operations - Kansas City
- (6) The office symbols for RCEO are SE:W:RICS:RCEO.
- (7) Visit RCEO at: <https://irssource.web.irs.gov/WI/SitePages/rceo.aspx>

1.1.13.5.5  
(01-24-2023)  
**Refundable Credits  
Program Management  
(RCPM)**

- (1) **Mission:** To implement, revise, and communicate policy, procedures, and guidance on the Earned Income Tax Credit (EITC) and all individual pre-refund credits and programs worked by the Refundable Credits Examination Operations (RCEO) functions.
- (2) To accomplish the mission, Refundable Credits Program Management (RCPM):
  - a. Provides oversight and monitors the performance of examination operations.
  - b. Acts as the liaison between the RCEO campuses and other headquarters functions.
  - c. Manages the administration of refundable credits through a balanced approach that encourages eligible taxpayers to apply for the credits and reduces the number of claims paid in error.
  - d. Plays a central role in coordinating Servicewide policy, outreach and enforcement activities for refundable credits.
  - e. Develops the compliance strategy for refundable credits and ensures the proper execution of the strategy.
- (3) The Director, RCPM reports to the Director, Return Integrity and Compliance Services (RICS).
- (4) The following functions report to the Director, RCPM:
  - Program Management (PM)
  - Refundable Credits Administration (RCA)
  - Examination Policy and Coordination (EPC)
- (5) The office symbols for RCPM are SE:W:RICS:RCPM.



(6) Visit RCPM at: <https://irssource.web.irs.gov/WI/SitePages/rcpm.aspx>

1.1.13.5.5.1  
(01-24-2023)  
**Program Management  
(PM)**

- (1) **Mission:** To monitor the Examination program performance results for the Refundable Credits Examination Operations (RCEO) campuses; provide leadership and support to the RCEO campuses in meeting or exceeding Return Integrity and Compliance Services (RICS) measures and goals within budget and work plan allocations; play a central role in the development of all digitalization and modernization efforts through coordination and oversight while working with the RCEO functions to plan and stand-up initiatives; respond to data requests in a timely and accurate manner; analyze and coordinate National Quality Review System (NQRS) and Embedded Quality Review System (EQRS) data with the program groups; and manage financial resources for Refundable Credits Program Management (RCPM).
- (2) To accomplish the mission, the Program Management (PM) staff:
  - a. Leads and manages the development of goals and measures including Balanced Measures for the Examination programs and the integration into the Examination work plan.
  - b. Prepares reports and conducts comprehensive data analysis to ensure goals and measures are on target.
  - c. Provides oversight and direction for critical outcome measures included as Performance targets.
  - d. Prepares Examination closure projections for the Director, RICS.
  - e. Identifies issues based on reviews of organization performances and provides assistance to program areas to resolve issues.
  - f. Provides data for internal and external customers on Wage and Investment (W&I) performance.
  - g. Provides data and assistance for RCPM site reviews.
  - h. Coordinates with Examination Policy and Coordination (EPC) and Refundable Credits Administration (RCA) to develop budget initiatives, consolidates Taxpayer Advocate Service (TAS) Most Serious Problem responses, responds to Government Accountability Office (GAO) Treasury Inspector General for Tax Administration (TIGTA) audits and develops the operating plan.
  - i. Provides data on strategic plan results and strategy modification needs.
  - j. Coordinates large projects and efforts such as RCEO inventory Digitization Efforts, RCEO/RCPM Corporate Inventory Initiatives, and RCEO Enterprise Case Management (ECM) on behalf of RCPM and RCEO Directors.
  - k. Ensures operating units implement policy aligned with the Examination work plan.
  - l. Analyzes site progress against strategic plans and identifies opportunities for improvement.
  - m. Coordinates with program areas within RICS.
  - n. Tracks resources to ensure adherence to the work plan and schedule.
  - o. Provides oversight, coordination, and direction to develop the Examination work plan (resources, closures, and starts work plan).
  - p. Analyzes and monitors the campus progress against the closure and starts work plan to identify opportunities for improvement.
  - q. Coordinates, prepares and maintains EPC operating guidelines for the RCEO campuses.
  - r. Plans and executes the RCPM budget.
- (3) The Program Manager for PM reports to the Director, RCPM.



- (4) The office symbols for Program Management are SE:W:RICS:RCPM:PM.
- (5) Visit PM at: <https://irssource.web.irs.gov/WI/Lists/RCPM/DispItemForm.aspx?ID=2>

1.1.13.5.5.2  
(02-26-2020)  
**Refundable Credits  
Administration (RCA)**

- (1) **Mission:** To manage the administration of refundable credits through a balanced approach that encourages eligible taxpayers to apply for the credits and reduces the number of claims paid in error.
- (2) To accomplish the mission, the Refundable Credits Administration (RCA) staff:
  - a. Plays a central role in coordinating Servicewide policy, outreach and enforcement activities.
  - b. Provides oversight for the Stakeholder Engagement, Policy and Coordination, and Return Preparer Support teams within Refundable Credit Program Management (RCPM).
- (3) The Program Manager, RCA reports to the Director, RCPM.
- (4) The following functions report to the Program Manager, RCA:
  - Stakeholder Engagement
  - Policy and Coordination
  - Return Preparer Support
- (5) The office symbols for RCA are SE:W:RICS:RCPM:RCA.
- (6) Visit RCA at: <https://irssource.web.irs.gov/WI/Lists/RCPM/DispItemForm.aspx?ID=3>

1.1.13.5.5.2.1  
(01-24-2023)  
**Stakeholder  
Engagement (SE)**

- (1) **Mission:** To provide a strategic approach to Earned Income Tax Credit (EITC) and refundable credits outreach and education and coordinate research for the Refundable Credit Program Management (RCPM) organization.
- (2) To accomplish the mission, the Stakeholder Engagement (SE) staff:
  - a. Develops and monitors national outreach and education strategies for EITC and other refundable credits to reach taxpayers, tax preparers, and partners.
  - b. Coordinates leveraged outreach for EITC and other refundable credits, working with internal IRS communication functions including Wage and Investment (W&I) Communications and Liaison (C&L), National C&L, Stakeholder Partnerships, Education and Communication (SPEC), Small Business/Self-Employed (SB/SE) C&L, and limited external partners.
  - c. Creates communication products and tools for use by internal and external stakeholders.
  - d. Coordinates RCPM research activities to enable data driven decisions in support of strategic goals.
- (3) The Manager, SE reports to the Program Manager, Refundable Credits Administration (RCA).
- (4) The office symbols for SE are SE:W:RICS:RCPM:RCA:SE.

1.1.13.5.5.2.2  
(02-26-2020)

**Policy and Coordination  
(PC)**

- (1) **Mission:** To coordinate with other IRS functions who deliver Earned Income Tax Credit (EITC) and refundable credits programs, as well as, with outside stakeholders, to develop, execute, monitor, and enhance compliance and outreach programs in support of Refundable Credits Administration's (RCA's) strategic goals of increasing participation and reducing erroneous claims.
- (2) To accomplish the mission, Policy and Coordination (PC):
  - a. Develops and coordinates delivery of the Refundable Credits Return Preparer Strategy designed to strengthen preparer adherence to return preparer due diligence requirements through compliance treatments and outreach and education activities.
  - b. Ensures all preparer activities support and are consistent with Service-wide preparer strategies.
  - c. Conducts periodic reviews of correspondence products and content modules to evaluate consistency, effectiveness and quality.
  - d. Supports IRS efforts to meet the requirements for documenting, testing, and reporting effective estimation and remediation of improper payments (IPs) in accordance with the Office of Management and Budget (OMB) Circular A-123, Appendix C, Requirements for Payment Integrity Improvement, dated March 5, 2021, and with the Do Not Pay (DNP) initiatives of the Improper Payments Information Act of 2002, Executive Order 13520, and the Improper Payments Elimination and Recovery Acts of 2010 and 2012.
- (3) The Manager, PC reports to the Program Manager, RCA.
- (4) The office symbols for PC are SE:W:RICS:RCPM:RCA:PC.

1.1.13.5.5.2.3  
(01-24-2023)

**Return Preparer Support  
(RPS)**

- (1) **Mission:** To conduct education and compliance activities in support of the Refundable Credits Return Preparer Strategy including educational phone calls, correspondence due diligence audits, building injunction cases, and assessing and monitoring penalty cases.
- (2) The Manager, Return Preparer Support (RPS) reports to the Program Manager, Refundable Credits Administration (RCA).
- (3) The office symbols for RPS are SE:W:RICS:RCPM:RCA:RPS.

1.1.13.5.5.3  
(01-24-2023)

**Examination Policy and  
Coordination (EPC)**

- (1) **Mission:** To conduct analysis and research of taxpayer compliance in order to develop risk-based strategies for selection of examinations, develop treatments designed specifically for taxpayer segments within the Wage and Investment (W&I) Division, and provide oversight for Earned Income Tax Credit (EITC) and Non-EITC audit programs.
- (2) To accomplish the mission, the Examination Policy and Coordination (EPC) staff:
  - a. Plays a central role in coordinating Examination policy and procedures of enforcement activities for Refundable Credits Examination Operations (RCEO).
  - b. Conducts operational reviews of each RCEO campus site to identify opportunities to improve overall effectiveness of an operation. Reviews are conducted every two years on a rotational basis, unless fewer reviews are warranted, due to restrictive travel conditions.

- (3) The Program Manager, EPC reports to the Director, Refundable Credits Program Management (RCPM).
- (4) The following teams report to the Program Manager, EPC:
  - Examination Earned Income Tax Credit (EE)
  - Examination Non-EITC (EN)
- (5) The office symbols for EPC are SE:W:RICS:RCPM:EPC.
- (6) Visit EPC at: <https://irssource.web.irs.gov/WI/Lists/RCPM/DispItemForm.aspx?ID=4>

1.1.13.5.5.3.1  
(01-24-2023)

**Examination Earned  
Income Tax Credit (EE)**

- (1) **Mission:** To conduct analysis and research of taxpayer compliance in order to develop risk-based strategies for selection of Earned Income Tax Credit (EITC) examinations and treatments, develop treatments designed specifically for EITC taxpayer segments within the Wage and Investment (W&I) Division, and support the operations at the Refundable Credits Examination Operations (RCEO) campuses by preparing and updating the IRM and providing training and ongoing clarification to EITC policy and procedure.
- (2) To accomplish the mission, the Examination Earned Income Tax Credit (EE) staff performs the following activities for all EITC selected case work:
  - a. Oversees the development of short- and long-range program policies, strategies and objectives for overall compliance strategy for the RCEO campuses.
  - b. Identifies non-compliant taxpayer segments and develops and tests alternative treatments and measures.
  - c. Performs operational reviews on assigned programs to ensure consistency and accuracy within the RCEO campuses. An operational review is an in-depth review and analysis of a particular program or function or organizational component.
  - d. Coordinates the strategic planning and research for all examination activities and provides significant input to the W&I Strategic Plan.
  - e. Designs and develops research projects and/or complete analyses to solve complex examination issues and identifies trends to understand and address taxpayer needs and behavior patterns related to the overall W&I strategic policies and procedures.
  - f. Develops comprehensive policy guidance and procedures to implement risk-based treatments of specific EITC taxpayer groups within the W&I Division.
  - g. Prepares projections and forecasts for Director, Refundable Credits Program Management (RCPM).
  - h. Communicates policy, procedures and guidance to the RCEO campuses on the examination programs.
  - i. Oversees the integration and writing of policies and procedures in a single simplified IRM, with annual reviews and updates through the clearance process, as revisions are needed.
  - j. Evaluates the impact of legislative changes on examination programs and provides clarification to the RCEO campuses via IRM Procedural Updates.
  - k. Coordinates with the Learning and Education (L&E) organization and the RCEO campuses to identify training needs and coordinates/develops training packages.
  - l. Determines examination business requirements necessary for systems.

- m. Works with the RCEO campuses to determine examination programming requirements and provides coordination by communicating the requirements to Information Technology (IT) and all changes to the RCEO campuses.
  - n. Coordinates with Operations outside Return Integrity and Compliance Services (RICS), such as Criminal Investigation (CI) and Small Business/Self-Employed (SB/SE) to obtain suitable work to provide improved coverage.
  - o. Reviews the work schedules for all W&I EITC programs.
- (3) The Manager, EE reports to the Program Manager, Examination Policy and Coordination (EPC).
  - (4) The office symbols for EE are SE:W:RICS:RCPM:EPC:EE.

1.1.13.5.5.3.2  
(01-24-2023)

**Examination Non-Earned  
Income Tax Credit (EN)**

- (1) **Mission:** To conduct analysis and research of Wage and Investment (W&I) taxpayer compliance in order to develop strategies for selection of refundable credit examination cases and risk-based treatments other than Earned Income Tax Credit (EITC) selections; develop treatments designed to fit the needs of specific taxpayer segments within the W&I Division; and support the operations at the Refundable Credits Examination Operations (RCEO) campuses by preparing and updating the IRM and providing training and ongoing clarification to policy and procedure.
- (2) To accomplish the mission, the Examination Non-Earned Income Tax Credit (EN) staff performs the following activities for all individual refundable credits other than EITC case work:
  - a. Oversees the development of short- and long-range program policies, strategies and objectives for the overall RCEO compliance strategy.
  - b. Identifies non-compliant taxpayer segments and develops and tests alternative treatments and measures.
  - c. Performs operational reviews on assigned programs to ensure consistency and accuracy within the RCEO campuses. An operational review is an in-depth review and analysis of a particular program, function or organizational component.
  - d. Coordinates the strategic planning and research for all examination activities and provides significant input to the W&I Strategic Plan.
  - e. Designs and develops research programs or complete analyses to solve complex examination issues; identifies trends to understand and address taxpayer needs and behavior patterns related to the overall W&I strategic policies and procedures.
  - f. Develops comprehensive policy guidance and procedures to implement risk-based treatments of specific taxpayer groups within the W&I Division.
  - g. Prepares projections and forecasts for the Director, Refundable Credits Program Management (RCPM).
  - h. Communicates policy, procedures and guidance on the examination programs to the RCEO campuses.
  - i. Oversees the integration and writing of policies and procedures in a single simplified IRM.
  - j. Prepares updates and revises procedures and requirements.
  - k. Evaluates the impact of legislative changes on examination programs and provides clarification to the RCEO campuses via IRM Procedural Updates (IPUs).

- l. Communicates new or revised policies and their impact to the RCEO campuses.
  - m. Coordinates with Learning and Education (L&E) and the RCEO campuses to identify examination training needs and coordinates/develops training packages.
  - n. Determines examination business requirements necessary for systems.
  - o. Works with the RCEO campuses to determine examination programming and equipment requirements and provides coordination by communicating the requirements to Information Technology (IT) and all changes to the RCEO campuses.
  - p. Coordinates with operations outside of Return Integrity and Compliance Services (RICS), such as Criminal Investigation (CI) and Small Business/Self Employed (SB/SE), to obtain suitable work to provide improved coverage.
- (3) The Manager, EN reports to the Program Manager, Examination Policy and Coordination (EPC).
  - (4) The office symbols for EN are SE:W:RICS:RCPM:EPC:EN.

1.1.13.6  
(01-24-2023)

**Customer Assistance,  
Relationships and  
Education (CARE)**

- (1) **About:** Customer Assistance, Relationships and Education (CARE) enhances the taxpayer experience by providing tax forms and publications and by leveraging partnerships with stakeholders to assist with return preparation and outreach events to educate them about refundable credits. CARE also offers virtual and face-to-face services to support Compliance activities.
- (2) **Mission:** To support taxpayers in fulfilling their tax responsibilities CARE will build and maintain partnerships with key stakeholders to inform, educate and communicate with taxpayers; improve tax forms, instructions, publications and notices tailored to the taxpayer, provide face-to-face and virtual assistance to taxpayers; and support Compliance activities.
- (3) To accomplish the Mission, CARE:
  - a. Provides face-to-face and virtual assistance to taxpayers.
  - b. Supports Compliance examination and collection activities.
  - c. Develops programs by partnering with stakeholders.
    - Ensures taxpayers have access to education on their rights and responsibilities.
    - Ensures taxpayers have the most current tax information and tax forms to facilitate return preparation and compliance.
  - d. Plans, designs, develops, manages and evaluates policies, systems, procedures and standards for all publishing products and services for taxpayers and internal customers.
  - e. Plans and manages the execution of the CARE financial plan.
  - f. Plans and manages the requests for IT Funding for IT related projects, including software, hardware and annual maintenance.
  - g. Provides guidance to and support of all CARE function's Program Management staff and employees.
    - Coordinates the integration of standardized policy throughout CARE.
    - Communicates business goals, strategies, and organizational policies.
    - Provides guidance and support regarding human capital initiatives, span-of-control, and Requests for Organizational Change.
    - Participates in equal employment and diversity program activities.

- h. Provides support for employee training by establishing proper training plans and ensuring mandatory training is completed.
  - i. Ensures business requirements are completed to support CARE's Filing Season Readiness.
  - j. Manages the legislative process, including developing implementation plans for tax legislation, monitoring action plans to completion, and responding to congressional inquiries.
  - k. Develops measures to manage and track customer satisfaction, employee satisfaction and business results.
  - l. Coordinates and monitor new and enhanced project activities for CARE by partnering with W&I Operations Support (WIOS).
- (4) **Customer Experience:** CARE uses the following customer satisfaction instruments to measure the level of overall satisfaction with the services provided by Field Assistance (FA), Media and Publications (M&P), and Stakeholders, Partnerships, Education & Communication (SPEC):
- a. FA Customer Satisfaction (Comment Card): Measures overall taxpayer satisfaction with the services provided by FA's personnel as determined by the customer satisfaction survey. Taxpayers rate the services provided in Taxpayer Assistance Centers (TACs) on a scale from 1 – 5. The Pacific Consulting Group (PCG), an outside vendor, compiles the survey data monthly, conducts analyses, and prepares quarterly reports.
  - b. Business Taxpayer Survey, Forms Distribution Survey, Individual Taxpayer Survey, and Tax Return Preparer Survey: Each independently measures the satisfaction of external customers with the products and services provided by M&P.
  - c. Annual Partner Satisfaction Survey: Provides overall satisfaction rating with SPEC products and services.
- (5) The CARE director reports to the Wage & Investment Commissioner.
- (6) The following directors and chief report to the CARE director:
- Chief, Planning & Analysis
  - Director, Field Assistance
  - Director, Media and Publications
  - Director, Stakeholder Partnerships, Education and Communication
- (7) The office symbols are SE:W:CAR.
- (8) Visit CARE at: <https://irssource.web.irs.gov/WI/Pages/CARE.aspx>

1.1.13.6.1  
(01-24-2023)  
**Media and Publications  
(M&P)**

- (1) **Mission:** The mission of Media & Publications (M&P) is to meet customer needs by producing external and internal forms, publications and notices that facilitate federal and state tax administration and ease of compliance by taxpayers in the most commonly encountered languages, and to work with Servicewide partners and stakeholders to publish and distribute the highest quality products and services.
- (2) To accomplish the mission, M&P:
- a. Integrates the activities of Publishing, Distribution and Tax Forms and Publications to ensure a cohesive approach to the design, publishing and delivery of notices, forms and publications.



- b. Obtains customer research-based data from Wage and Investment (W&I) Strategies and Solutions as well as customer, employee and business results to provide products which assist taxpayers in pre-filing, filing and post-filing activities and support the missions of Customer Account Services (CAS), Compliance, in addition to, W&I and other business units.
- (3) The Director, M&P reports to the Director, Customer Assistance, Relationships and Education.
- (4) M&P consists of the following functions:
  - M&P Planning and Analysis
  - Tax Forms and Publications
  - Publishing
  - Distribution
- (5) The office symbols for M&P are SE:W:CAR:MP.
- (6) Visit M&P at: <https://irssource.web.irs.gov/WI/SitePages/MediaPubs.aspx>

1.1.13.6.1.1  
(01-24-2023)

**Media and Publications  
(M&P) Planning and  
Analysis (P&A)**

- (1) **Mission:** The mission of Media and Publications (M&P) Planning and Analysis (P&A) is to provide analytical, oversight, and advocacy support to the Director, M&P by overseeing the implementation and integration of resources, policy and planning activities.
- (2) To accomplish the mission, M&P P&A:
  - a. Provides technical and administrative support to M&P's executives, managers and employees as it pertains to strategic planning and budgeting.
  - b. Provides guidance and liaison activities with Customer Assistance, Relationships and Education (CARE) and subordinate M&P functional offices.
- (3) Major programs and areas of responsibilities include:
  - Human Resources (i.e., Hiring Exceptions, Requests for Organizational Changes (ROC))
  - External Customer Satisfaction
  - Budget - Printing, postage, labor, and stewardship contracts
  - Contract Office Representative (COR) Contract Reviews (High and Low Dollar)
  - Business Performance Reviews Strategic Planning/Operational Reviews
  - Balanced Measures
  - M&P IRM and Internal Management Document (IMD) Reviews
  - Government Accountability Office (GAO)/Treasury Inspector General for Tax Administration (TIGTA)
  - Taxpayer Advocate Service (TAS)/National Taxpayer Advocate (NTA) Most Serious Problems
  - Risk Coordination
  - Employee/Leadership Training
  - Work Planning and Control (WP&C)
- (4) The Chief, M&P Planning and Analysis reports to the Director, M&P.
- (5) M&P P&A consists of the following teams:



- Strategic Planning and Resources
- Performance Reporting and Analysis

(6) The office symbols for M&P P&A are SE:W:CAR:MP:PA.

1.1.13.6.1.2  
(01-24-2023)  
**Tax Forms and  
Publications (TF&P)**

(1) **Mission:** The mission of Tax Forms and Publications (TF&P) is to help taxpayers comply with their tax obligations and secure their tax benefits by timely making available forms, instructions, publications, and other tax products that are responsive to their needs, technically accurate, understandable, easy to access and use, available in the most commonly encountered languages.

(2) To accomplish the mission, TF&P:

- Creates and improves tax forms, instructions, publications and other documents to help taxpayers understand and meet their tax responsibilities.
- Ensures the IRS complies with the Paperwork Reduction Act, by clearing all IRS material that collects information from taxpayers or requires record keeping, including forms, surveys and regulations.
- Serves as the focal point for the operations of the Tax Products Committee.
- Supports IRS efforts to develop and administer service wide policies, strategies and initiatives to assist Limited English Proficiency (LEP) taxpayers in meeting their tax responsibilities.
- Solicits comments from internal and external customers to improve tax product accuracy, ease of use, and customer satisfaction.
- In conjunction with Media and Publications (M&P), conducts Customer Satisfaction Surveys to identify ways in which products and services can be improved.

(3) The Director, TF&P reports to the Director Media and Publications.

(4) The following functions report to the Director, TF&P.

- TF&P Strategic Planning and Analysis
- Individual and Specialty Forms and Publications
- Business, Exempt Organizations and International Forms and Publications
- Multilingual and Agency Services

(5) The office symbols for TF&P are SE:W:CAR:MP:T.

(6) Visit TF&P at: <https://portal.ds.irsnet.gov/sites/witaxforms>

1.1.13.6.1.2.1  
(01-24-2023)  
**Tax Forms and  
Publications (TF&P)  
Strategic Planning and  
Analysis (SPA)**

(1) **Mission:** To ease organizational burden by providing Tax Forms and Publications (TF&P)-wide management, strategic and organizational planning, budget execution, administrative support and program oversight to internal and external customers. In addition, provide oversight of business practices, information systems and reporting management, and systemic infrastructure support.

(2) To accomplish the mission, TF&P Strategic Planning and Analysis (SPA) provides support in areas of:

- Budget (Supplies, Travel, Overtime, etc.)

- Administration (Operation Review, Business Performance Review, Balanced Measures, etc.)
- Information Systems (Arbortext, Composition Process Management (CPM), IRWeb, etc.)
- Other responsibilities for which the Division is accountable

(3) Major programs and areas of responsibilities include:

- Human Resources (Hiring Exceptions, Personnel Action Requests (PARs), etc.)
- External/Internal Satisfaction Surveys (ECSS/ICSS) Coordination
- Budget (Supply/Training Funds, Overtime, etc.)
- Contract Office Representative (COR) Contract Reviews and Coordination
- Business Performance Reviews (BPR), Leadership Operational Reviews (LOR), Monthly Briefing Reports, etc.
- Balanced Measures and Error Memo Coordination
- IRM/Internal Management Document (IMD) and Legislative Analysis, Tracking and Implementation System (LATIS)
- Government Accountability Office (GAO)/Treasury Inspector General for Tax Administration (TIGTA) Coordination
- Taxpayer Advocate Service (TAS)/National Taxpayer Advocate (NTA) Most Serious Problem (MSP) Coordination
- Taxpayer Advocacy Panel (TAP) Coordination
- Risk Coordination
- Employee Training Coordination
- Information Systems (CPM, Product Pages, etc.)
- Limited Data Analysis

(4) The Chief, TF&P SPA reports to the Director, TF& P.

(5) The office symbols for TF&P SPA are SE:W:CAR:MP:T:SPA.

1.1.13.6.1.2.2  
(01-24-2023)

**Individual and Specialty  
Forms and Publications**

(1) **Mission:** The mission of Individual and Specialty Forms and Publications is to advance the Tax Forms and Publications (TF&P) mission by focusing on tax products generally used by individual taxpayers and developing key tax products in languages other than English.

(2) To accomplish the mission, Individual and Specialty Forms and Publications:

- a. Develops and revises tax products primarily used by individuals who file Form 1040 series tax returns and commonly attached schedules such as Schedules A and B to ensure they accurately reflect tax law and are understandable and easy to use.
- b. Develops and revises tax products that focus on forms, schedules, instructions and publications primarily used by individuals who are not covered by the 1040 Family Section, to ensure they accurately reflect tax law, and are as understandable and as easy to use as possible.
- c. Develops, revises and improves tax products that focus on other special areas such as information returns and pension related products, to ensure they accurately reflect tax law and are as understandable and easy to use as possible.

(3) Major programs and areas of responsibilities include:

- Author tax products

- Analyze legislation
- (4) The Chief, Individual and Specialty Forms reports to the Director, Tax Forms and Publications.
  - (5) The following sections report to the Chief, Individual and Specialty Forms and Publications:
    - 1040 Family Section
    - Individual Tax Law Section
    - Specialty Tax Law Section
  - (6) The office symbols for Individual and Specialty Forms and Publications are SE:W:CAR:MP:T:I.

1.1.13.6.1.2.3  
(01-24-2023)

**Business, Exempt Organizations and International (BE&I) Forms and Publications**

- (1) **Mission:** The mission of Business, Exempt Organizations and International (BE&I) Forms and Publications is to advance the Tax Forms and Publications (TF&P) mission by focusing on tax products generally used by business entities, exempt organizations, and international taxpayers.
- (2) To accomplish the mission, Business, Exempt Organizations and International (BE&I) Forms and Publications:
  - a. Develops and revises tax products primarily used by exempt organizations, employee benefits plans, estates, or persons making taxable gifts.
  - b. Develops, revises and improves tax products primarily of interest to corporations including employment tax products.
  - c. Develops, revises and improves tax products primarily of interest to taxpayers affected by international tax matters.
  - d. Develops, revises and improves tax products primarily of interest to partnerships and small businesses.
- (3) Major programs and areas of responsibilities include:
  - Authoring tax products
  - Analyzing legislation
- (4) The Chief, Business, Exempt Organizations and International Forms and Publications reports to the Director, Tax Forms and Publications.
- (5) The following teams report to the Chief, BE&I Forms and Publications:
  - Tax Exempt and Government Entity (TE/GE) Forms and Publications Section
  - Corporate Forms and Publications Section
  - International Section
  - Pass-Through Forms and Publications Section
- (6) The office symbols for BE&I Forms and Publications are SE:W:CAR:MP:T:B.

1.1.13.6.1.2.4  
(01-24-2023)

**Multilingual and Agency Services**

- (1) **Mission:** The mission of Multilingual and Agency Services is to advance the Tax Forms and Publications (TF&P) mission by focusing on burden reduction and coordination with the Office of Management and Budget (OMB) and by ensuring meaningful access to taxpayers with Limited English Proficiency to IRS products and services through translation, interpretation, and similar multilingual services.

- (2) To accomplish the mission, Multilingual and Agency Services:
  - a. Facilitates the IRS' efforts to support the needs of non-English/ limited English proficient taxpayers.
  - b. Supports IRS efforts to develop and administer service wide policies, strategies and initiatives to assist Limited English Proficient (LEP) taxpayers in meeting their tax responsibilities.
  - c. Translates and quality reviews strategic tax products and "non-vital documents."
  - d. Administers IRS' "Language Assistance Policy."
  - e. Monitors implementation of translation standards.
  - f. Facilitates resolution of cross-functional language-related issues.
  - g. Supports the Language Services Executive Advisory Council (LSEAC).
  - h. Participates in language-related improvement projects.
  - i. Provides Servicewide translation and quality-reviews of all case-related, outreach and education, official IRS letters and notices, etc.
  - j. Management of all IRS multilingual websites (Spanish, Chinese, Vietnamese, Korean and Russian).
  - k. Contract management of Servicewide translation contracts.
  - l. Ensures the IRS complies with the *Paperwork Reduction Act*.
- (3) Major programs and areas of responsibilities include:
  - Translation Services
  - Quality Review
  - Proofreading
  - Servicewide Management of Paperwork Reduction Act Process
- (4) The Chief, Multilingual & Agency Services reports to the Director, Tax Forms and Publications.
- (5) Multilingual and Agency Services consists of two sections:
  - Linguistic Policy, Tools and Services (LPTS) Section
  - Special Services Section
- (6) The office symbols for Multilingual & Agency Services are SE:W:CAR:MP:T:M.
- (7) Visit Multilingual & Agency Services at: <https://portal.ds.irsnet.gov/sites/witaxforms/Pages/MAS/Mission.aspx>

1.1.13.6.1.3  
(01-24-2023)  
**Publishing**

- (1) **Mission:** To plan and produce or procure all IRS print and electronic communications products used by the public to comply with tax filing requirements and obligations; and, used internally within IRS for tax administration. This encompasses the integrated design, specifications writing, production planning, acquisition, and delivery/distribution coordination required to provide the highest quality products and services, using all print and electronic media and technology available.
- (2) To accomplish the mission, Publishing:
  - a. Integrates design, specifications writing, production planning, acquisition, and delivery/distribution coordination required to provide the highest quality products and services, using all print and electronic media and technology available.

- b. Provides publishing specialists within Publishing as the initial contact for all printing and publishing services for all media types. Supports product originators during the developmental stage of any project or program that requires published products.
- (3) Major programs and areas of responsibilities include:
- Business Card Program
  - Design Management Project
  - Customer Service Satisfaction Surveys
  - Envelope Program
  - Form Letter Program
  - Internal Forms Design
  - Internal Revenue Bulletin
  - IRM/Internal Management Document (IMD) Program
  - Letterhead Stationery Program
  - Tax Forms Program
  - Taxpayer Education, Assistance and Awareness
  - Taxpayer Information Publications Program
  - Training Products Program
- (4) The Director, Publishing reports to the Director, Media and Publications.
- (5) Publishing consists of four sections:
- Publishing Strategic Planning and Analysis Office
  - Publishing Services
  - E-Publishing
  - Tax Products
- (6) The office symbols for Publishing are SE:W:CAR:MP:P.
- (7) Visit Publishing at: <https://publish.no.irs.gov/publish/puborg.html>

1.1.13.6.1.3.1  
(12-21-2018)  
**Publishing Strategic  
Planning and Analysis  
(SPA) Office**

- (1) **Mission:** To ease organizational burden by providing Publishing-wide management, strategic and organizational planning, budget execution, administrative support and program oversight to internal and external customers. In addition, provides oversight of business practices, information systems and reporting management, and systemic infrastructure support.
- (2) To accomplish the mission, Publishing Strategic Planning and Analysis (SPA) Office:
- a. Coordinates publishing activities with Media and Publications (M&P) Planning and Analysis (P&A) staff.
  - b. Reports program activities and needs to M&P Director's Office.
- (3) Major programs and areas of responsibilities include:
- Budget Management
  - Balanced Measures Management
  - Operation Review/BPR Coordination
  - One-on-One Monthly Report Coordination
  - Publishing IRM Authoring and Coordination
  - Correspondence Authoring
  - Internal and External Survey Coordination
  - New Employee Orientation

- Staffing and Performance Measurement and Management

- (4) The Chief, SPA reports to the Director, Publishing.
- (5) The office symbols for Publishing SPA are SE:W:CAR:MP:P:SPA.
- (6) Visit SPA at: <https://publish.no.irs.gov/publish/puborg.html#tab=tab2>

#### 1.1.13.6.1.3.2 (01-24-2023)

##### **Publishing Services Branch**

- (1) **Mission:** To provide publishing support, policies and procedures for all public and internal non-tax products required by any of the Service's organizations. This includes coordinating the design, composition, acquisition or production and dissemination of all non-tax product lines, including electronic media, and hardcopy printing.
- (2) To accomplish the mission, Publishing Services:
  - a. Partners with product originators Servicewide to manage publication of their products.
  - b. Develops policies and procedures to support publication of non-tax products.
- (3) Major programs and areas of responsibilities include:
  - Business Card Program
  - Customer Service Satisfaction Surveys
  - Internal Forms Design
  - Letterhead Stationery Program
  - Taxpayer Education, Assistance and Awareness Program
  - Training Products Program
  - Envelope Program
- (4) The Chief, Publishing Services reports to the Director, Publishing.
- (5) The Publishing Services Branch consists of three sections:
  - Non-Tax Products Wage and Investment (W&I) Section
  - Non-Tax Products Business Section
  - Functional Publishing Section
- (6) The office symbols for Publishing Services are SE:W:CAR:MP:P:PS.
- (7) Visit Publishing Services at: <https://publish.no.irs.gov/publish/puborg.html#tab=tab5>

#### 1.1.13.6.1.3.3 (12-21-2018)

##### **e-Publishing**

- (1) **Mission:** To provide oversight of specialized electronic publishing needs for the Service, including design support, product creation, staging and posting tax products to *IRS.gov*, and electronic composition of all tax products. e-Publishing is also responsible for application administration and support for Publishing.
- (2) To accomplish the mission, e-Publishing:
  - a. Partners with product originators Servicewide to develop and prepare content and supporting visual information for publication.
  - b. Provides specialized graphics and design services directly to IRS internal customers, and to publishing specialists in other Publishing branches so they can provide all IRS product owners one-stop publishing services.



- c. Oversees the design Management and graphic identity standards for corporate identity of IRS.
  - d. Provides electronic composition services for the IRS's tax products that include all forms, instructions and publications.
  - e. Ensures all forms and publications are Section 508 compliant.
  - f. Provides administration and support for the Publishing Services Request (PSR), Publishing Services Data (PSD), and the Electronic Status Notice (ESN) systems.
  - g. Maintains the Core Repository of Published Products (CROPP).
  - h. Administers cross-IRS publishing programs, such as the IRM and Internal Management Documents (IMDs).
  - i. Provides specialized services including Forms and Analysis Design and XML-Enabled Portable Document Formats (PDFs).
  - j. Provides job tracking and budget management for all Publishing products.
  - k. Manages product attributes about published products, both internal and public.
  - l. Prepares and stages products to be posted to *IRS.gov*.
- (3) The Chief, of e-Publishing reports to the Director, Publishing.
- (4) e-Publishing consists of three sections:
- Design Section
  - Electronic Composition Section
  - Content Services Section
- (5) The office symbols for e-Publishing are SE:W:CAR:MP:P:EP.
- (6) Visit e-Publishing at: <https://publish.no.irs.gov/publish/puborg.html#tab=tab3>

1.1.13.6.1.3.4  
(01-24-2023)  
**Tax Products**

- (1) **Mission:** To provide publishing support for all tax products required by the Service. This includes coordinating the design, composition, acquisition or production and dissemination of all tax product lines, including electronic media, as well as hardcopy printing.
- (2) To accomplish the mission, Tax Products:
- a. Coordinates development and delivery of tax products for publication.
  - b. Partners with other Media and Publications (M&P) divisions to produce tax products.
- (3) Major programs and areas of responsibilities include:
- IRS' Tax Product Dissemination Programs
  - Tax Forms Program
  - Taxpayer Assistance Center (TAC) Program
  - IRS Tax Forms Outlet Program (TFOP)
  - Taxpayer Information Publications Service (TIPS)
  - Form Letter Program
  - Substitute Forms Program
  - Internal Revenue Bulletin
- (4) The Chief, Tax Products Branch reports to the Director, Publishing.
- (5) Tax Products consists of two sections:
- Tax Products Section

- Channel Delivery Section

(6) The office symbols for Tax Products are SE:W:CAR:MP:P:TP.

(7) Visit Tax Products at: <https://publish.no.irs.gov/publish/puborg.html#tab=tab4>

1.1.13.6.1.4  
(01-24-2023)  
**Distribution**

(1) **Mission:** The mission of Distribution is to:

- Ensure the timely distribution of printed and electronic correspondence, forms, and instructional materials used by the public to comply with their federal tax obligations and used internally for tax administration.
- Oversee technology resources used for the production and distribution of products.
- Manage the IRS's postal budget and serve as the primary point of contact for the US Postal Service.
- Work closely with Service-wide partners and stakeholders to deliver products that are of the highest quality in language and accessibility format to meet the taxpayer's need.

(2) To accomplish the mission, Distribution:

- Oversees the planning and distribution services for all IRS print and electronic communications products used by the public.
- Provides knowledge services and systems management support for all publishing and distribution programs.
- Ensures the highest quality products and services to be made available using all print, electronic, accessible media, and technology are available.
- Provides tools and guidance to ensure the IRS is Section 508 compliant in all publishing mediums through the Alternative Media Center (AMC) (i.e., braille, large print, CD-ROM, electronic braille, tactile graphics, captioning service, etc.).

(3) The Director of Distribution reports to the Director Media and Publications (M&P).

(4) The following functions report to the Director, Distribution:

- Distribution Strategic Planning and Analysis
- Distribution Requirements
- Knowledge Services
- National Distribution Center
- Correspondence Production Services
- Office of Taxpayer Correspondence

(5) The office symbols for Distribution are SE:W:CAR:MP:D.

(6) Visit Distribution at: <http://publish.no.irs.gov/distrib/disorg.html#tab=tab1>

1.1.13.6.1.4.1  
(12-21-2018)  
**Distribution Strategic Planning and Analysis (SPA)**

(1) **Mission:** The mission of Distribution Strategic Planning and Analysis (SPA) is to ease organizational burden by providing Distribution-wide management, strategic and organizational planning, budget execution, administrative support and program oversight to internal and external customers. In addition, provide oversight of business practices, information systems and reporting management, and systemic infrastructure support.

- (2) To accomplish the mission, Distribution SPA:
  - a. Provides technical and administrative support to Distribution's director, managers and employees as it pertains to strategic planning, budgeting, training and hiring and all other administrative programs.
  - b. Provides guidance and liaison activities within Distribution.
- (3) Major programs and areas of responsibilities include:
  - Budget
  - Training, Awards
  - Hiring
  - Personnel
  - Treasury Inspector General for Tax Administration (TIGTA)/Government Accountability Office (GAO)
  - Strategic Planning
  - Contract Office Representative (COR) Contract Reviews
  - Balanced Measures
  - IRM and Internal Management Document Reviews
  - Operational and Functional Reviews
- (4) The Chief, Distribution SPA reports to the Director, Distribution.
- (5) The office symbols for Distribution SPA are SE:W:CAR:MP:D:SPA.

1.1.13.6.1.4.2  
(12-21-2018)  
**Distribution  
Requirements**

- (1) **Mission:** To provide planning and distribution systems for all IRS print and electronic communications products used by the public and used internally within IRS; determine quantity requirements and methods of distribution for IRS published products; determine and provide mail and transportation services for all published products; and, provide Servicewide program and budget management for all uses of mail and transportation services.
- (2) To accomplish the mission, Distribution Requirements:
  - a. Plans and provides mail and transportation services for all published products.
  - b. Provides Servicewide program and budget management for all users of mail and transportation services.
  - c. Determines quantity requirements and methods of distribution for all public and internal use IRS published products.
  - d. Provides distribution and order fulfillment support services.
  - e. Oversees tax forms and various distribution programs.
  - f. Supports the physical distribution of published products to various outlets, IRS internal offices, external distribution partners and other stakeholders, who in turn make products available to individual taxpayers within their communities or businesses.
- (3) Major programs and areas of responsibilities include:
  - Private Delivery Service and U.S. Postal Service
  - FedEx, Personally Identifiable Information (PII) and United Parcel Service (UPS)
  - Transportation Management
  - International Bulk Mail and Transportation Management
- (4) The Chief, Distribution Requirements reports to the Director, Distribution.

- (5) The Distribution Requirements Branch consists of three sections:
  - Postal and Transportation Policy Section
  - Forecasting Requirements Section
  - Tax Forms Distribution Section
- (6) The office symbols are SE:W:CAR:MP:D:DR.
- (7) Visit Distribution Requirements at: <https://publish.no.irs.gov/distrib/dis-dreq.html>

1.1.13.6.1.4.3  
(12-21-2018)

#### Knowledge Services

- (1) **Mission:** To provide knowledge services and systems management support for all publishing and distribution programs to deliver the highest quality products and using all print and electronic media and technology available; and, provide IRS published products in “accessible” formats and media to enable usage by taxpayers and employees with disabilities and to comply with Section 508 of the Rehabilitation Act Amendments of 1998.
- (2) To accomplish the mission, Knowledge Services:
  - a. Coordinates business requirements and provides systems management support and security compliance for Media and Publications (M&P) publishing and distribution programs to deliver the highest quality products using all print and electronic media and technology available.
  - b. Facilitates knowledge sharing and collaboration across M&P by providing resources, tools and techniques to employees and stakeholders.
  - c. Manages Distribution’s content on *IRS.gov* and provides other services in support of the M&P mission.
  - d. Provides IRS published products in accessible alternative media formats for IRS employees and taxpayers with disabilities.
- (3) The Chief, Knowledge Services reports to the Director, Distribution.
- (4) The Knowledge Services consists of three sections:
  - Business Systems Requirements Integration Section
  - Knowledge and Resource Management Section
  - *Alternative Media Center Section*
- (5) The office symbols Knowledge Services are SE:W:CAR:MP:D:KS.
- (6) Visit Knowledge Services at: <https://publish.no.irs.gov/distrib/dis-know.html>

1.1.13.6.1.4.4  
(12-21-2018)

#### National Distribution Center (NDC)

- (1) **Mission:** Provide order fulfillment services and distribution of published products to IRS internal and external customers.
- (2) To accomplish the mission, National Distribution Center (NDC):
  - a. Provides administrative, information technology, transportation management, and budget support.
  - b. Provides mail order access to public customers for IRS published products.
  - c. Provides order entry, order fulfillment, and print on demand products that meet the proper criteria.

- d. Receives and inputs telephone, fax, mail order and electronic requests for published material from distribution outlets and IRS employees and organizations.
  - e. Provides inventory and warehouse management for all for all IRS published products.
- (3) Major programs and areas of responsibilities include:
- Alternative Media
  - Employer Program
  - International Program (Embassies)
  - Internal Management Documents Distribution System (IMDDS)
  - Order and Subscription Management System
  - Package Assembly Program
  - Postal and Transport Policy Program
  - Print on Demand Program
  - Prior Year Program
  - Small Business Tax Forms Distribution Program (Service Corps of Retired Executives (SCORE))
  - Tax Forms Outlet Program (Congressional Offices, Libraries and Post Offices)
  - Taxpayer Assistance Center (TAC) Program
  - Taxpayer Education, Assistance and Awareness Program
  - Toll-Free Telephone Services Forms Orders (Formerly called: NTI/NISH or Alpine Access)
  - Volunteer Income Tax Assistance (VITA)/Tax Counseling for the Elderly (TCE)
  - XML/SGML help desk website
- (4) The Chief, National Distribution Center reports to the Director, Distribution.
- (5) NDC consists of three sections:
- Support Section
  - Processing Section
  - Logistics Section
- (6) The office symbols for NDC are SE:W:CAR:MP:D:NDC.
- (7) Visit NDC at: <https://publish.no.irs.gov/distrib/dis-ndc.html>

1.1.13.6.1.4.5  
(12-21-2018)  
**Correspondence  
Production Services  
(CPS)**

- (1) **Mission:** To provide the full range of first-class volume and repetitive business correspondence mailing services to taxpayers; and, provide other communications services for the IRS including: round-the-clock print, insert and mail services; standard mail production; postal discounting through mail presort; notice-related file processing support to IRS modernization and improvement projects; and implementation of standards for effective correspondence communications. Correspondence Production Services (CPS) is an automated bulk processing facility which uses technology to efficiently support the full range of bulk correspondence mailing needs for IRS.
- (2) To accomplish the mission, CPS:
- a. Provides technical support for equipment, contracts, software, budget, quality control, and customer service and outreach within the CPS.

- b. Produces all required correspondence mailings on time, with lowest cost and in accord with customer quality standards.
- c. Offers round-the-clock production support using three shifts and weekend production to handle all its workload.
- d. Oversees scheduling, production control and materials handling/logistics, machine operations.
- e. Directs mailing activities to complete its workload timely and according to procedures.
- f. Conducts quality review and reporting activities as required.
- g. Communicates to and cooperates with other print sites and technical support staff to balance workload and ensure successful mailing.
- h. Provides operational backup to the other CPS site.

(3) Major programs and areas of responsibilities include:

- First class mailing
- Postage pre-sort discounting and data exchange with USPS
- Return Receipt mailing with bulk proof of delivery
- Certified mailing with delivery confirmation
- International mailing (including Registered Foreign)
- Mail manifesting and metering
- Postal permit obligation and mail cost tracking
- Notice Delivery System application administration

(4) The Chief, Correspondence Production Services reports to the Director, Distribution.

(5) CPS consists of three sections:

- Technical Support Section
- Operations Section - East
- Operations Section - West

(6) The office symbols for CPS are SE:W:CAR:MP:D:CPS.

(7) Visit CPS at: <https://publish.no.irs.gov/distrib/dis-cps.html>

1.1.13.6.1.4.6

(01-24-2023)

**Office of Taxpayer  
Correspondence (OTC)**

(1) **Mission:** The mission of the Office of Taxpayer Correspondence (OTC) is to manage the design, development, planning and delivery of all taxpayer correspondence issued by the IRS. OTC implements consistency, quality, plain language standards, procedures, website design and business policies for all correspondence, both electronic and paper, with the goal of helping taxpayers understand their responsibilities and take the appropriate action to resolve their tax issues.

(2) To accomplish the mission, OTC:

- a. Coordinates, creates and implements correspondence using approved requirements as outlined in the correspondence toolkit.
- b. Engages other organizations within Distribution and across Media and Publications (M&P) such as Correspondence Production Services (CPS), Alternative Media Center (AMC), and National Distribution Center (NDC) and Publishing Services to assess impact and ensure end to end coordination on delivery, printing, publishing and shipment of all correspondence.



- c. Collaborates with stakeholders depending on correspondence needs (i.e., Office of Servicewide Penalties (OSP), Online Services (OLS), Communications & Liaison (C&L), etc.).
  - d. Coordinates correspondence language translations.
  - e. Develops and coordinates future multilingual notice strategy with stakeholders.
  - f. Ensures timely submission of feedback to correspondence updates.
  - g. Oversees timely coordination of Chief Counsel approval and Taxpayer Advocate Service input.
  - h. Completes, submits, and monitors correspondence related Unified Work Requests (UWRs).
  - i. Completes annual review of correspondence.
  - j. Coordinates Servicewide responses to Erroneous Taxpayer Correspondence (ETC) and documents risk-based decision processes, including erroneous correspondence reporting and correspondence development.
- (3) OTC is the required, authoritative source for all correspondence developers, product owners and stakeholders for the development or revision of all digital and paper correspondence and correspondence-related initiatives. OTC:
- Oversees the development of new or revised taxpayer correspondence.
  - Acts as the liaison between the product owner and stakeholders.
- (4) The following table includes OTC key stakeholders and support provided:

Stakeholder	Support
Accounts Management Services	Prepares an impact assessment of toll-free telephone numbers on new products.
Correspondence Production Services	Coordinates the production of new products.
Linguistic Policy, Tools and Services	Coordinates the translation of English products into requested languages for people not proficient in English.
Information Technology (IT)	Prepares programming requirements and submits Unified Work Requests for correspondence products.
Tax Advocate Services (TAS)	Shares a copy of new or revised correspondence products with TAS for feedback on taxpayer rights and taxpayer burden issues.
Chief Counsel	Sends a copy of new or revised correspondence to Counsel to determine if legally sufficient language is incorporated.

- (5) The Chief, OTC reports to the Director, Distribution.
- (6) OTC consists of three sections:
- *Customer Accounts Management Section*

- *Design and Development Section*
- *Data Metrics and Error Resolution Section*

- (7) The office symbols for OTC are SE:W:CAR:MP:D:OTC.
- (8) Visit OTC at: <http://publish.no.irs.gov/distrib/otc.html#tab=tab1>

1.1.13.6.2  
(01-24-2023)

**Stakeholder  
Partnerships, Education  
and Communication  
(SPEC)**

- (1) **About:** Stakeholder Partnerships, Education and Communication (SPEC) develops and supports partnerships with client-based organizations that have a commitment to increase the economic well-being of shared customers. The SPEC organization integrates tax education, outreach, and free tax preparation with other strategies that are promoted by partners to increase income, build savings, and gain and sustain assets for taxpayers.
- (2) **Mission:** The mission of SPEC is to assist customers taxpayers in satisfying their tax responsibilities by building and maintaining partnerships with key stakeholders, seeking to create and share value by informing, educating and communicating with its shared customers.
- (3) To accomplish the mission, SPEC:
- a. Uses a leverage approach to taxpayer service by placing primary emphasis on partner involvement and relationship management.
  - b. Delivers taxpayer help through its three-pronged business model of income tax return preparation, educational outreach and financial education, and asset building information.
  - c. Assists customers who prepare their own returns and who exhibit good faith attempts to voluntarily comply.
  - d. Maintains a customer focus by soliciting information concerning the needs and characteristics of its customers and by coordinating with Research to develop programs and products based on the information received.
  - e. Educates customers on their rights and responsibilities to clarify obligations for first-time customers, customers who have not invested time in understanding tax issues, and customers impacted by changes in either their filing status or in tax laws.
  - f. Gauges partner feedback and overall satisfaction each filing season by administering an online survey through a survey contractor, who compiles the survey results for review and follow-up actions by SPEC.
- (4) The Director, SPEC, reports to the Director, Customer Assistance, Relationships and Education (CARE).
- (5) The following report to the Director, SPEC:
- SPEC Area Directors
  - Strategy and Program Management
  - Program Support
  - National Partnerships
  - Grant Program Office
- (6) The office symbols for SPEC are SE:W:CAR:SPEC.
- (7) Visit SPEC at: <https://irssource.web.irs.gov/WI/SitePages/SPEC.aspx>

1.1.13.6.2.1  
(02-26-2020)

**Stakeholder  
Partnerships, Education  
and Communication  
(SPEC) Area Directors**

- (1) **Mission:** To plan, manage and direct activities of field SPEC personnel and to provide oversight for SPEC's leveraged partnerships.
- (2) To accomplish the mission, the staff:
  - a. Coordinates product and program customization at the territory level.
  - b. Supports territory office administrative requests.
  - c. Coordinates identification and sharing of proposed services.
  - d. Collects and processes customer feedback from territory offices prior to forwarding to SPEC headquarters office.
  - e. Ensures a consistent level of service across territory offices.
- (3) There are three SPEC Area Directors, located in Atlanta, GA, Cincinnati, OH, and Fresno, CA.
- (4) SPEC Area Directors report to the Director, SPEC.
- (5) SPEC Territory Managers report to the SPEC Area Directors.
- (6) The office symbols for SPEC Area Directors are:
  - Area 1: SE:W:CAR:SPEC:A1
  - Area 2: SE:W:CAR:SPEC:A2
  - Area 3: SE:W:CAR:SPEC:A3

1.1.13.6.2.1.1  
(02-26-2020)

**Stakeholder  
Partnerships, Education  
and Communication  
(SPEC) Territory  
Managers**

- (1) **Mission:** To plan, manage and direct activities of field SPEC personnel.
- (2) To accomplish the mission, the staff:
  - a. Customizes products and programs according to local needs and preferences.
  - b. Collects feedback from partners and customers and forwards the feedback to the proper operations area office.
  - c. Identifies customer segments that require help, education and access.
  - d. Collects data to quantify the reach and impact of SPEC services on local customers.
  - e. Delivers tax information messages to Wage and Investment (W&I) customers.
  - f. Identifies and contacts local partners to provide the best leveraged opportunities.
  - g. Establishes and maintains local partnerships.
  - h. Delivers localized programs that promote electronic interactions (filing, paying and communicating) between IRS and W&I.
- (3) The SPEC Territory Managers report to the SPEC Area Directors.

1.1.13.6.2.2  
(02-26-2020)

**Strategy and Program  
Management**

- (1) **Mission:** To plan, manage, and direct the budget and infrastructure activities of Stakeholder Partnerships, Education and Communication (SPEC).
- (2) To accomplish the mission, Strategy and Program Management:
  - a. Oversees the SPEC budget.
  - b. Oversees employee training and mandatory briefings.
  - c. Determines the infrastructure requirements (i.e., security, space, facilities).
  - d. Oversees staffing and hiring.

- e. Oversees Treasury Inspector General for Tax Administration (TIGTA)/ Government Accountability Office (GAO) Audits.
- f. Coordinates SPEC program and administrative initiatives (Wage and Investment (W&I) Operation Review, BPR, Commissioners Update, etc.).
- g. Develops Measures/Goals and Measures reports (Scorecard, Weekly Measures and Program Activity Code [PAC1c]).
- h. Manages and developing the SPEC Program Guide.
- i. Oversees the awards processes.
- j. Oversees the travel processes.
- k. Oversees the Annual Assurance Process.

(3) The Chief, Strategy and Program Management, reports to the Director, SPEC.

(4) The following report to the Chief, Strategy and Program Management:

- Field Support and Analysis

(5) The office symbols for Strategy and Program Management are SE:W:CAR-:SPEC:SPM.

1.1.13.6.2.2.1  
(01-24-2023)

#### Field Support and Analysis

(1) **Mission:** To provide support to the Stakeholder Partnerships, Education and Communication (SPEC) area directors and territory offices, uniformly and efficiently applying service policies, programs and procedures.

(2) To accomplish the mission, Field Support and Analysis:

- a. Conducts Territory Operational Reviews.
- b. Prepares reports and validates Territory performance.
- c. Coordinates specific projects or programs for the Areas.
- d. Oversees the Area Filing Season activities, Stakeholder Partnerships, Education and Communication Total Relationship Management (SPECTRM) Business Measures, and the Quality Program.
- e. Analyzes Area technical, operational and administrative programs related to Volunteer Income Tax Assistance (VITA)/Tax Counseling for the Elderly (TCE) Program initiatives, tax preparation software, IRS computer loaned equipment, and Treasury Inspector General for Tax Administration (TIGTA)/Government Accountability Office (GAO) audits.
- f. Monitors the Area's budget allocations and expenditures.
- g. Oversees the Areas travel processes.
- h. Manages equipment and equipment certification.
- i. Oversees the Area employee training and mandatory briefings.
- j. Oversees and leads the Area Operational Reviews.

(3) The Chief, Field Support and Analysis, reports to the Chief, Strategy and Program Management.

(4) The office symbols for Field Support and Analysis are SE:W:CAR-:SPEC:SPM:FSA.

1.1.13.6.2.3  
(01-24-2023)

#### Program Support

(1) The mission of Program Support is to plan, manage, evaluate and direct activities of the Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE) Programs.

(2) To accomplish the mission, Program Support:

- a. Oversees the loaned equipment program.

- b. Outlines policy and guidance for the Areas for all filing season readiness activities.
  - c. Oversees the Volunteer Milestone Recognition program.
  - d. Outlines policy and guidance for the Certifying Acceptance Agent program.
  - e. Outlines policy and guidance for Continuing Education Credits.
  - f. Outlines policy and guidance for Civil Rights.
  - g. Outlines policy and guidance for Volunteer Misconduct/Volunteer Registry.
  - h. Outlines guidance for VolTax referrals.
  - i. Performs financial reviews of VITA and TCE grantees.
- (3) The Chief, Program Support, reports to the Director, Stakeholder Partnerships, Education and Communication (SPEC).
- (4) The following report to the Chief, Program Support:
- Product, Systems and Analysis
  - Quality Program Office
- (5) The office symbols for Program Support are SE:W:CAR:SPEC:PS.

1.1.13.6.2.3.1  
(01-24-2023)

**Products, Systems and Analysis**

- (1) The mission of Products, Systems and Analysis is to:
- a. Equip Stakeholder Partnerships, Education and Communication (SPEC) employees, partners, and volunteers with the training and tools necessary for successful delivery of the filing season.
  - b. Inform and educate individual taxpayers to ensure voluntary compliance with IRS tax law and requirements.
  - c. Manage SPEC's management information system (SPECTRM) as it provides key information on partners, sites, and equipment.
- (2) To accomplish the mission, the staff:
- a. Develops Volunteer Income Tax Assistance (VITA)/Tax Counseling for the Elderly (TCE) products and materials for tax law training or operational programs.
  - b. Determines and manages the clearance process for all SPEC products through Media and Publications (M&P), Counsel, Earned Income Tax Credit (EITC) Program Office, Information Technology (IT), and other impacted offices.
  - c. Develops strategies to maximize the electronic interactions between IRS and Wage and Investment (W&I) customers, including e-learning and e-training.
  - d. Designs, operates, and maintains the SPEC Total Relationship Management (SPECTRM) system to support the SPEC business model and data reporting needs.
- (3) The Chief, Products, Systems and Analysis, reports to the Chief, Program Support.
- (4) The office symbols for Products, Systems and Analysis are SE:W:CAR:SPEC:PS:PSA.

1.1.13.6.2.3.2  
(01-24-2023)

**Quality Program Office**

- (1) **Mission:** To establish a quality program to identify improving volunteer training; efficiently utilize resources; identify gaps in quality processes and potential inconsistencies; and promote better marketing and oversight.
- (2) To accomplish the mission, the staff:
  - a. Performs quality statistical sample (QSS) reviews determining the accuracy rate for Volunteer Income Tax Assistance (VITA)/Tax Counseling for the Elderly (TCE) program.
  - b. Develops Stakeholder Partnerships, Education and Communication (SPEC) Filing Season Readiness (FSR) employee training.
  - c. Develops fiscal year quality training for partners and employees.
  - d. Revises and develops forms and job aids needed for FSR/RSR and QSS processes.
  - e. Revises the handbooks for site coordinator, partners, and other partner products.
  - f. Issues Quality Site Requirement Alerts (QSRA) as needed..
- (3) The Chief, Quality Program Office reports to the Chief, Program Support.
- (4) The office symbols for Quality Program Office are SE:W:CAR:SPEC:PS:QPO.

1.1.13.6.2.4  
(01-24-2023)

**National Partnerships**

- (1) **Mission:** To identify national organizations that have a shared mission of serving low-income, elderly, rural and limited English proficiency clients, and maintain relationships with those organizations to leverage and engage their resources to inform, educate, and communicate with our customers by implementing strategies through a community-based partnership model.
- (2) To accomplish the mission, the staff:
  - a. Partners with national organizations to deliver Wage and Investment (W&I) products and services.
  - b. Develops national or strategic partnerships that support Stakeholder Partnerships, Education and Communication's (SPEC's) leveraged business model through the delivery of SPEC products and services.
  - c. Develops best practices, involving the SPEC community-based partner coalition model.
  - d. Promotes electronic interactions (filing, paying and communicating).
  - e. Oversees military training.
  - f. Coordinates the Partner Satisfaction Survey.
  - g. Manages the tax preparation software contract for the VITA/TCE program.
- (3) The Chief, National Partnerships reports to the Director, SPEC.
- (4) The office symbols for National Partnerships are SE:W:CAR:SPEC:NP.

1.1.13.6.2.5  
(01-24-2023)

**Grant Program Office**

- (1) **Mission:** To oversee policy and procedures for administering the Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE) grant programs.
- (2) To accomplish the mission, the Grant Program Office (GPO) staff:



- a. Oversees the grant application process according to the Office of Management and Budget (OMB) guidance and IRS grant program policies and procedures.
  - b. Makes recommendations for awards based on amount of funding from Congress, grant program eligibility requirements, and past performance.
  - c. Assembles and conducts training for grant ranking panels to ensure compliance with ranking guidelines.
  - d. Annually plans and conducts orientation for all grant recipients.
  - e. Annually conducts volunteer administrative reviews to assist grant recipients in complying with grant program guidelines.
  - f. Maintains and updates the Enterprise Case Management (ECM) system with applicant and grant recipient information and data.
  - g. Serves as the point of contact for information, assistance and guidance to all internal and external customers relative to IRS grants.
- (3) The Chief, Grant Program Office, reports to the Director, Stakeholder Partnerships, Education and Communication (SPEC).
  - (4) The office symbols for the Grant Program Office are SE:W:CAR:SPEC:GPO.
  - (5) Visit GPO at <https://irssource.web.irs.gov/WI/Lists/SPEC/DispItemForm.aspx?ID=153&ContentTypeID=0x0100C2822D028E01F040933456CD2DA306E6>.

1.1.13.6.3  
(01-24-2023)  
**Field Assistance (FA)**

- (1) **About:** The Field Assistance (FA) organization manages the Taxpayer Assistance Centers (TACs) located throughout the country. Field Assistance serves as the “face” of the IRS by providing comprehensive face-to-face help, solutions to tax problems, and virtual assistance to taxpayers every business day.
- (2) **Mission:** To provide quality service to taxpayers requiring face-to-face assistance and to educate taxpayers on services available to them through all channels, including self-service.
- (3) To accomplish the mission, FA:
  - a. Locates offices in geographic areas accessible to the greatest number of taxpayers.
  - b. Provides state-of-the-art office designs for TACs.
  - c. Maintains a staff fully trained to provide the full range of services available at TACs.
  - d. Ensures processes and systems are maximized providing timely and quality service.
- (4) **Customer Satisfaction:** Field Assistance uses the FA Customer Satisfaction Survey to measure overall taxpayer satisfaction with the services provided in TACs. TAC employees offer a survey card to every taxpayer served on designated days of the month. Taxpayers rate the services provided in the TAC on a scale from 1 to 5. The cards are collected in the TAC and mailed to an outside vendor who compiles the data monthly, conducts analyses, and prepares quarterly reports. See IRM 21.3.4.3.3, Communicating with and Surveying Taxpayers, for more information.
- (5) The Director, Field Assistance reports to the Director, Customer Assistance, Relationships and Education (CARE).

(6) The following report to the Director, Field Assistance:

- Chief, Operations and Training
- Chief, Policy, Technology and Measures
- Chief, Financial Planning and Resources
- Field Assistance Area Directors

(7) The office symbols for FA are SE:W:CAR:FA.

(8) Visit FA at: <https://irssource.web.irs.gov/WI/SitePages/FA.aspx>

1.1.13.6.3.1  
(02-26-2020)  
**Field Assistance Area  
Director**

(1) **Mission:** To oversee all field activities within specified geographic areas with the primary objective of ensuring consistency and quality of program execution, including self-service.

(2) To accomplish the mission, the staff:

- a. Performs program reviews.
- b. Monitors and analyzes quality data.
- c. Monitors and analyzes balanced measures.
- d. Coordinates training activities.

(3) FA Area Directors report to the Director, FA.

(4) FA Territory Managers report to FA Area Directors.

(5) The office symbols for FA Area Directors are:

- Area 1: SE:W:CAR:FA:A1
- Area 2: SE:W:CAR:FA:A2
- Area 3: SE:W:CAR:FA:A3
- Area 4: SE:W:CAR:FA:A4

1.1.13.6.3.1.1  
(12-21-2018)  
**Field Assistance  
Territory Managers**

(1) **Mission:** To oversee activities of FA groups in a specified geographic territory and ensure consistency of training, program execution, services and facilities.

(2) To accomplish the mission, the staff:

- a. Manages and monitors the quality and quantity of work.
- b. Maintains working relations with other business units (BU).
- c. Ensures correct and timely training for front-line employees.
- d. Allocates and efficiently uses non-financial resources among groups.
- e. Interacts with other operating units for shared service needs (e.g., recruiting, facilities, etc.).
- f. Coordinates with personnel and other BUs.

(3) FA Territory Managers report to FA Area Directors.

(4) FA Territory Managers oversee the FA Group Managers.

1.1.13.6.3.1.1.1  
(02-26-2020)  
**Field Assistance Group  
Managers**

(1) **Mission:** To oversee provision of face-to-face assistance, education and compliance services to customers that require face-to-face interaction with the IRS.

(2) To accomplish the mission, the staff:

- a. Responds to account inquiries.
- b. Accepts payments.

c. Provides tax law assistance.

(3) FA Group Managers report to FA Territory Managers.

1.1.13.6.4  
(01-24-2023)  
**Customer Assistance,  
Relationships and  
Education (CARE)  
Planning and Analysis  
(P&A)**

- (1) **Mission:** To provide guidance and support to the Director, CARE by overseeing the integration of policy and planning, evaluating business process strategies for improvement, as well as to act as a consultant for the functional units, Field Assistance (FA), Media and Publications (M&P), and Stakeholder Partnerships, Education and Communication (SPEC).
- (2) To accomplish the mission, CARE Planning & Analysis (P&A):
  - a. Oversees the integration of standardized policy throughout CARE.
  - b. Provides guidance to CARE program management staffs and participate in liaison activities with FA, M&P, and SPEC functions.
  - c. Provides support, guidance and resolution to the CARE functions for space management and physical safety and security programs.
  - d. Serves as the management information systems focal point for CARE activities.
  - e. Coordinates and monitors the improvement project activities for CARE and serves as liaison to Business Systems Modernization (BSM).
  - f. Coordinates the review of overage conduct cases in conjunction with Labor Relations and Embedded Human Capital Office.
  - g. Manages content of the CARE home page and oversees *IRS.gov* web links for CARE, ensuring accuracy of information.
  - h. Serves as a liaison to Capital Management and Oversight (CMO) in coordinating management of CARE's fiscal resources.
  - i. Serves as liaison to Return Integrity and Compliance Services (RICS) on the development and implementation of the Earned Income Tax Credit (EITC) Service Level Agreement.
  - j. Provides guidance and support to CARE functions on human capital initiatives, span-of-control, and Requests for Organizational Change.
  - k. Supports and/or leads CARE special projects.
  - l. Manages internal controls, including Treasury Inspector General for Tax Administration (TIGTA), Government Accountability Office (GAO) audits and findings, and Chief Financial Officer (CFO) reviews, including the Annual Assurance process.
  - m. Manages the legislative process, including developing implementation plans for tax legislation, monitoring action plans to completion, and responding to congressional inquiries.
  - n. Coordinates and manages the external advisory groups program for CARE, which includes working with the Taxpayer Advocacy Panel (TAP), the IRS Advisory Council (IRSAC) and Electronic Tax Administration Advisory Committee (ETAAC).
  - o. Coordinates the CARE Internal Management Document (IMD) Program, which includes the update, review, clearance, and publishing of IRMs, delegation orders, policy statements, and interim guidance.
  - p. Manages the Taxpayer Advocate Service's (TAS) Most Serious Problems.
  - q. Ensures actions are accomplished to support CARE's readiness for a successful filing season.
  - r. Monitors the status of strategic and business planning and the balanced measures.
  - s. Provides support for employee training across the CARE organization to ensure all mandatory training is conducted and sub-offices establish proper training plans.

- t. Verifies operational effectiveness of implementation and maintenance of technical procedures based on legislation and executive orders.
- u. Manages the Office of Government Ethics (OGE) Program OGE Form 450, *Confidential Financial Disclosure Report*.

(3) The Chief, P&A reports to the Director, CARE.

(4) The office symbols for CARE P&A are SE:W:CAR:PA.

#### 1.1.13.7

(01-24-2023)

#### Customer Account Services (CAS)

(1) **About:** The Customer Account Services (CAS) function is the largest single entity within the IRS with approximately 32,000 employees during peak season and a team of 23 executives. It is the cornerstone of the IRS filing season operation with three Submission Processing centers, processing over 160 million individual paper and electronic returns, and over 50 million paper and electronic business returns. Additionally, CAS answers over 68 million telephone calls through a combination of enterprise automation and assistors at 25 Accounts Management contact centers.

(2) **Mission:** To “Inspire confidence in the American tax system by delivering top-quality service through a trouble-free filing experience and efficient resolution of issues.”

(3) The focus of CAS is to:

- a. Actively pursue satisfaction of CAS customers through lawful resolution of customer issues.
- b. Timely process tax returns and related submissions, payments and refunds while providing information and assistance on customer account and tax law inquiries.
- c. Provide prompt notification of problems and errors related to taxpayer accounts in a manner that provides quality service, meets all IRS customers’ needs, and promotes voluntary compliance and customer confidence in the organization.

(4) To accomplish the mission, CAS:

- a. Develops operating unit strategy for processing returns and assisting taxpayers with specific account inquiries and adjustments.
- b. Develops and implements measures for the CAS function that balance customer satisfaction, employee satisfaction and business results.
- c. Processes the tax returns of all IRS customers.
- d. Manages tax law, accounts, e-help, and compliance phone calls for Wage and Investment (W&I), Small Business/Self-Employed (SB/SE), and Tax Exempt and Government Entities (TE/GE) through the Joint Operations Center (JOC) Operations.
- e. Ensures accurate maintenance of the W&I Master File and prompt resolution of account errors.
- f. Operates centralized toll-free customer service call sites and correspondence units.
- g. Develops strategy for technology implementation issues in concert with Business Systems and Information Systems.
- h. Monitors workload and effectiveness of submission processing and customer service patterns and develops strategies to focus CAS activities.
- i. Monitors workload and effectiveness of CAS and allocates resources among processing and accounts management.

- j. Prepares budget requests.
  - k. Ensures unit goals, strategy, and organizational policies are clearly communicated to all employees.
  - l. Participates in equal employment and diversity program activities.
- (5) The Director, CAS, reports to the Commissioner, W&I.
- (6) The following business functions report to the Director, CAS:
- Accounts Management (AM)
  - Electronic Products and Support Services (EPSS)
  - Joint Operations Center (JOC)
  - Submission Processing (SP)
  - CAS Program Coordination and Support
  - CAS Project Management Office
- (7) The office symbols for CAS are SE:W:CAS.
- (8) Visit CAS at: <https://irssource.web.irs.gov/WI/Pages/CAS.aspx>

1.1.13.7.1  
(01-24-2023)  
**Program Coordination  
and Support (PCS)**

- (1) **Mission:** “With integrity and commitment to excellence, Program Coordination and Support (PCS) supports the Customer Account Services (CAS) organization by collaborating with stakeholders in support of the IRS Strategic Plan.”
- (2) To accomplish the mission, PCS:
- a. Analyzes the impact of legislation on overall CAS operation and ensures functions implement legislation and regulations by taking actions to carry out congressional intent.
  - b. Oversees the integration of policy throughout CAS.
  - c. Ensures policies are reflective of taxpayer behaviors, needs and characteristics to improve overall compliance and customer service.
  - d. Ensures policies incorporate compliance and taxpayer education concerns and needs.
  - e. Evaluates audit findings from Treasury Inspector General for Tax Administration (TIGTA), and Government Accountability Office (GAO), reports and identifies resources necessary to address recommendations.
  - f. Serves as the management information systems focal point for CAS activities.
  - g. Maintains the IRM for CAS.
  - h. Coordinates CAS budget activities with Wage and Investment (W&I) Finance.
  - i. Monitors the status of strategic and business planning, including balanced measures.
  - j. Provides guidance and liaison activities with subordinate program management staffs within Submission Processing (SP), Accounts Management (AM), Electronic Products and Support Services (EPSS) and Joint Operations Center (JOC).
  - k. Ensures the CAS organization complies with position management guidelines and policies.
- (3) The Chief, PCS reports to the Director, CAS.
- (4) The office symbols for PCS are SE:W:CAS:PCS.

1.1.13.7.2  
(01-24-2023)  
**CAS Project  
Management Office  
(CAS PMO)**

- (1) **About:** CAS Project Management Office (CAS PMO) provides project management expertise in guiding the organization through project milestones and developing innovative solutions with partners and stakeholders. In support of strategic goals, CAS PMO team members act as change agents to enhance the customer experience, maximize resources, simplify processes, modernize services, and improve efficiencies across operating divisions.
- (2) **Mission:** To support modernization initiatives that impact Customer Account Services functions, with particular emphasis on the successful execution of the Submission Processing Future State Initiative.
- (3) To accomplish the mission, the CAS PMO:
  - a. Works with Wage and Investment (W&I) business units to develop modernization initiatives, evaluate options through data-driven analysis, and make recommendations.
  - b. Validates the operational benefits/capabilities outlined in the initiatives.
  - c. Coordinates resolution of implementation issues.
  - d. Identifies and monitors implementation risks and coordinates risk mitigation approaches for the initiatives.
  - e. Identifies budgetary requirements for initiatives and develops business case for funding.
  - f. Defines short-term and long-term infrastructure requirements and identifies an approval mechanism.
  - g. Develops and implements communications strategies to inform stakeholders of impacts of the initiatives on their business unit.
- (4) The Chief, Project Management Office reports to the Director, Customer Account Services (CAS).
- (5) The office symbols for the Project Management Office are SE:W:CAS:PMO.

1.1.13.7.3  
(01-24-2023)  
**Accounts Management  
(AM)**

- (1) **About:** Accounts Management (AM) provides assistance to individual taxpayers with tax law and account-related inquiries, including identity theft victim assistance, via telephone, correspondence, and web applications. This is accomplished through employees located in ten campuses and 15 remote call sites throughout the country. The AM organization balances the delivery of telephone and paper adjustment programs to ensure that all taxpayers receive a correct and complete response in a timely manner. The AM organization continually strives to improve processes to enhance the taxpayer experience and improve efficiency and quality of service.
- (2) **Mission:** To provide customers with easy and timely access to accurate and user-friendly tax law and account services delivered through operational efficient, multi-channel contact centers; ensure functional implementation of legislation and regulations in a manner consistent with congressional intent; provide executive leadership and direction in the design, development, delivery and consistency of application of policies and procedures across multiple AM campuses and remote call sites; and, improve business practices and technology, and monitor adherence to work plans, program assignments, and guidance at the AM campuses and remote call sites.
- (3) To accomplish the mission, the AM staff:
  - a. Plans, directs, manages, administers and executes activities specific to management of customer accounts at the campuses (Andover, Atlanta,



Austin, Brookhaven, Cincinnati, Fresno, Kansas City, Memphis, Ogden, and Philadelphia) and their respective remote call sites, as well as Identity Theft Victim Assistance (IDTVA) directorate.

- b. Provides oversight for all paper, electronic and telephone inquiry programs.
  - c. Directs design, development, and delivery of policies and procedures for multiple customer AM sites.
  - d. Designs and develops programs to solve routine and complex customer account and tax-related issues.
  - e. Enables taxpayers to understand and timely follow their tax obligations through telephone and written assistance.
  - f. Develops format and procedures to exchange data with Submission Processing and other business units.
  - g. Monitors the customer accounts sites' workloads and adjust workloads among sites as needed.
  - h. Collaborates extensively with the Joint Operations Center (JOC) to ensure resources are planned, scheduled and used efficiently.
  - i. Provides executive leadership and direction through subordinate executives and managers geographically located nationwide.
  - j. Delegates sufficient authority to subordinates to effectively manage their resources and to provide a supportive environment for creativity and innovation.
  - k. Coordinates program activities with other top-level IRS executives to prepare Servicewide policies, address cross-functional issues, develop strategies, and ensure consistency of approach.
  - l. Manages all human, physical and financial resources assigned to AM and allocate these resources following overall strategies to further the accomplishment of specific goals.
- (4) The Director, AM, reports to the Director, Customer Account Services (CAS).
- (5) Direct reports to the Director, AM, and Deputy Director, AM, include:
- Reports, Quality and Joint Operations Center Operating Division Representative (RQ&JR)
  - Resource Management and Training (RMT)
  - Policy and Procedures IMF (PPI)
  - Policy and Procedures BMF (PPB)
  - Technology Assistance and Stakeholder Communication (TASC)
  - Identity Protection Strategy and Oversight (IPSO)
  - Field Directors, AM
- (6) The symbols for AM are SE:W:CAS:AM.
- (7) Visit AM at: <https://irssource.web.irs.gov/WI/SitePages/am.aspx>

1.1.13.7.3.1  
(10-13-2021)

**Reports, Quality and  
Joint Operations Center  
(JOC) Operating Division  
Representative (RQ&JR)**

- (1) **Mission:** To provide program support through data, analysis and quality process improvements to Accounts Management (AM) headquarters and field directorates.
- (2) To accomplish the mission, Reports, Quality and Joint Operations Center (JOC) Operating Division Representative (RQ&JR):
  - a. Provides input related to Government Accountability Office (GAO), Treasury Inspector General for Tax Administration (TIGTA), and National Taxpayer Advocate (NTA) audits/reports (as needed).

- b. Represents AM on councils and steering committees specific to gathering data of areas impacting the Enterprise telephone or inventory environment.
  - c. Consolidates AM issues and status updates for weekly distribution to the Director, AM and Deputy Director, AM.
- (3) The Program Manager of RQ&JR reports to the Director, AM and Deputy Director, AM.
- (4) The following teams report to the Program Manager of RQ&JR:
  - Reports, Analysis and Data team (RAD)
  - Joint Operations Center Operating Division Rep (JOC Rep)
  - Process Improvement/Customer Accuracy (PICA)
- (5) The office symbols for RQ&JR are SE:W:CAS:AM:RQ&JR.

1.1.13.7.3.1.1  
(10-13-2021)

**Reports, Analysis and  
Data (RAD)**

- (1) **Mission:** To extract/compile data, prepare reports and provide feedback to headquarters personnel on the achievement of strategic operational measures.
- (2) To accomplish the mission, the RAD team:
  - a. Coordinates and controls the directorate mid-year and end-of-year assessments.
  - b. Develops reports to monitor the implementation of new procedures to assist headquarters (HQ) personnel in assessing the impact on program delivery.
  - c. Tracks achievement of Site Level Indicators and Measures (SLIM).
  - d. Monitors, tracks and reports inventory and telephone programs.
  - e. Monitors, tracks and reconciles all Accounts Management (AM) data (Work Planning and Control (WP&C), Correspondence Imaging System (CIS), Electronic Transmitted Documents (ETD), Accounts Management Inventory Report (AMIR), etc.).
  - f. Develops and distributes the Fiscal Year Program Letter.
  - g. Develops filing season readiness templates and coordinates filing season readiness certifications.
  - h. Prepares reimbursable reports.
  - i. Develops and provides assumptions for the inclusion in work plans and/or work schedules.
  - j. Updates and publishes annual revisions to IRM 1.4.16, Accounts Management Guide for Managers.
  - k. Develops and disseminates reports that track productivity, inventory and aged case levels.
  - l. Participates in site assistance visits, providing reports and necessary follow-up.
- (3) RAD reports to the Program Manager of RQ&JR.
- (4) The office symbols for RAD are SE:W:CAS:AM:RQ&JR:RAD.

1.1.13.7.3.1.2  
(10-13-2021)

**Joint Operations Center  
Operating Division  
Representative (JOC  
Rep)**

- (1) **Mission:** To Enhance the Accounts Management (AM) customer experience through collaboration with Joint Operations Center (JOC) to identify and resolve issues pertaining to telephone call routing and scripting, as well as, electronic media contacts; and, serve as liaison between a variety of internal and external stakeholders to ensure telephone and web-based automated systems, projects, and initiatives support the needs of the directorates and AM customers.
- (2) To accomplish the mission, the JOC Rep:
  - a. Identifies and resolves issues with the JOC pertaining to telephone call routing and scripting, as well as electronic media contacts as they impact AM customers.
  - b. Ensures AM interests are met regarding Integrated Customer Contact Environment (ICCE) and other automated interactive applications.
  - c. Provides support and business requirements relative to call routing to AM resources including the call centers.
  - d. Serves as the business liaison with Information Technology (IT) relative to the roll-out or development of new call center environment technology.
  - e. Serves as the business liaison with Information Technology (IT) relative to EEFax technology.
  - f. Identifies system or call processing deficiencies that negatively impact the customer experience and/or business results; works with the JOC to evaluate and implement solutions.
  - g. Identifies business requirements related to new initiatives or programs and works with internal and external stakeholders to ensure successful implementation of call routing strategies.
  - h. Provides program support to AM field offices.
  - i. Monitors and coordinates with headquarters (HQ), Facilities Management and Security Services (FMSS) and IT on equipment needs including developing plans and responding to requests from stakeholders.
  - j. Acts as the administrative support to the Contracting Officer's Representative (COR) for AM contracts (i.e., National Telecommuting Institute (NTI), Over the Phone Interpreter (OPI), Bureau of the Fiscal Service (BFS)).
  - k. Provides oversight and coordination as the HQ Point of Contact (POC) for Business Continuity for the AM campuses.
  - l. Acts as AM HQ liaison for the campus site coordinators to ensure consistency between AM and Submission Processing (SP).
  - m. Acts as the AM POC for the start-up of the Volunteer Income Tax Assistance (VITA) program at all campuses for campus employees to ensure consistency between AM and SP.
- (3) JOC Rep reports to the Program Manager of RQ&JR.
- (4) The office symbols for JOC Rep are SE:W:CAS:AM:RQ&JR:JOC.

1.1.13.7.3.1.3  
(01-24-2023)

**Process  
Improvement/Customer  
Accuracy (PICA)**

- (1) **Mission:** To provide quality and process improvement support to all Accounts Management (AM). Process Improvement/Customer Accuracy (PICA) analysts utilize and maintain the National Quality Review System (NQRS) and Evaluative Quality Review System (EQRS) Data Collection Instruments (DCIs) to achieve a set level (goal) of phone and paper quality; providing statistical data, program support and trend analysis to improve customer accuracy and ensure the AM enterprise quality measures are met.
- (2) To accomplish the mission, PICA:

- a. Provides clarification and guidance to the field directorates on procedural issues that improve work processes, quality and level of service for the taxpayer.
- b. Develops AM business unit and site level program quality targets.
- c. Measures and reports progress toward delivering program targets.
- d. Champions quality initiatives by providing guidance, oversight and training to the Process Improvement Specialists in the field.
- e. Monitors the implementation of new procedures to assess impact to program delivery.
- f. Monitors quality of AM telephone and paper inventory programs, identifies trends, and if necessary, advises sites of changes required to deliver higher quality.
- g. Identifies and disseminates best practices to assist in meeting quality goals and improving performance.
- h. Serves as a liaison with Centralized Quality Review System (CQRS) and local Program Analysis System (PAS) quality reviewers to identify emerging issues and improvement opportunities.
- i. Serves as a liaison with the Centralized Evaluative Review (CER) team to identify emerging issues, improvement opportunities and to ensure consistency throughout the program.
- j. Participates in site assistance visits, providing reports, conducting focus interviews to identify improvement suggestions and initiating follow-up actions.
- k. Reviews and approves a valid sample of work for each AM program throughout the year with Statistics of Income (SOI).
- l. Serves as a liaison with Process Improvement managers and specialists at each AM site to conduct national product quality reviews.
- m. Provides topics for training, skill-up, and improvement methods including the Define, Measure, Analyze, Improve Control (DMAIC) process.
- n. Conducts and/or assists with DCI Coding Consistency Training sessions for headquarters (HQ) and field tax and quality analysts.
- o. Shares sound recommendations with solid facts and figures to justify changes (procedural, systemic and program) to proper stakeholders such as Policy and Procedures IMF, Identity Theft (IDT), Return Integrity and Compliance Services (RICS), Field Assistance (FA), and Automated Collection System (ACS) to improve work practices, policies and guidelines.
- p. Recommends any changes that provide/improve consistency and/or enhance productivity and efficiency.
- q. Oversees the AM Customer Satisfaction Surveys (CSS), coordinating with Wage and Investment (W&I) Strategies and Solutions (WISS) and the vendor.

(3) PICA reports to the Program Manager of RQ&JR.

(4) The office symbols for PICA are SE:W:CAS:AM:RQ&JR:PICA.

1.1.13.7.3.2  
(01-24-2023)

#### **Resource Management and Training (RMT)**

(1) The mission of Resource Management and Training (RMT) is to:

- a. Provide optimal service to Accounts Management (AM) customers by best matching resources to meet customer demand.
- b. Improve AM administrative business processes and organizational staffing by providing guidance and direction on modernization initiatives through a variety of major analytical studies, special projects, and assignments. More specifically, ensures campus and remote sites' adherence to

- the organizational blueprint and monitors Authorized Staffing Patterns and their impact and progress towards achieving and maintaining the modernized end-state goals.
  - c. Manage the budget for AM and monitor resource usage across the enterprise.
  - d. Oversee the hiring and training of all AM employees.
- (2) To accomplish the mission, RMT:
- a. Monitors and suggests actions to address AM's achievement and adherence to the end state organizational blueprint.
  - b. Provides program support to AM field offices and participates in site visits to discuss and assist sites with any organizational structure issues.
  - c. Coordinates with Wage and Investment (W&I) Operation Support, Capital Management and Oversight (CMO) and the IRS Human Capital Office (HCO) to ensure any enterprise-wide AM issues are addressed and resolved.
  - d. Serves as the AM representative on teams and projects relative to campus ramp downs and business unit realignments.
  - e. Submits and reports on final outcomes of Requests for Organizational Change (ROC) for site realignments and organizational changes.
  - f. Coordinates, directs and/or reviews any item that relates to the organizational structures under the authority of the Director, AM.
  - g. Where delegated authority, makes decisions on organizational and position management issues under the authority of the Director, AM and commits AM to a particular course of action.
  - h. Represents AM on councils and steering committees, such as the Filing Season Readiness Executive Steering Committee (FSR ESC).
- (3) The Program Manager of RMT reports to Director, AM, and Deputy Director, AM.
- (4) RMT is comprised of the following teams:
- Resource Planning and Scheduling (RPS)
  - Training
- (5) The office symbols for RMT are SE:W:CAS:AM:RMT.

1.1.13.7.3.2.1  
(01-24-2023)

#### Resource Planning and Scheduling (RPS)

- (1) **Mission:** To develop, issue and monitor enterprise telephone schedules and adherence to meet agency goals; allocate and monitor inventory enterprise-wide while directing workflow based on agency needs and provide site level performance feedback; and, monitor budget expenditures, assess staffing resources and develop strategic hiring plans to ensure Fiscal Year goals are met.
- (2) To accomplish the mission, Resource Planning and Scheduling (RPS):
- a. Provides telephone and inventory plans, schedules, and staffing requirements to all Accounts Management (AM) sites.
  - b. Monitors delivery of the staffing requirements via daily half-hourly tracking, e-Workforce Management (eWFM); and monitors financial/resource usage.
  - c. Performs filing season readiness activities related to staffing to meet workload needs.
  - d. Develops eWFM procedures for headquarters (HQ) and the AM field.

- e. Identifies issues through monitoring staffing delivery and alerts the proper AM HQ organization for in-depth analysis and recommendations.
- f. Collaborates with the Joint Operations Center (JOC) to optimize service delivery including site go to/go from decisions, tactical plans, developing level of service scenarios, ad-hoc data requests, work plan/schedule development, and ensuring site compliance with schedules.
- g. Monitors resources and develops recommendations on seasonal hiring and release/recall for the telephone and inventory programs.
- h. Monitors and approves overtime expenditures.
- i. Adjusts resource spending/tracking plans based on program decisions from other AM HQ organizations.
- j. Monitors overall inventory at the major program level, including the distribution of workload.
- k. Implements recommendations developed by AM HQ program owners on detailed distribution of inventory workload and specialized programs.
- l. Schedules site training and/or inventory days based on feedback from the field and AM HQ program owners.
- m. Develops contingency plans for special events such as the weather closures, lapse of appropriations, or other events that impact staffing and workload.
- n. Develops and implements the conversions of seasonal employees to permanent work schedules.
- o. Partners with AM Training to develop and implement the annual Enterprise Skill-Up Plan.

(3) RPS reports to the Program Manager of RMT.

(4) The office symbols are SE:W:CAS:AM:RMT:RPS.

1.1.13.7.3.2.2  
(01-24-2023)  
**Training**

(1) **Mission** of Training is to:

- a. Identify Accounts Management (AM) training needs and work with the Learning and Education (L&E) AM Design Center to develop and deliver just-in-time training material. Develop supplemental training material during the year and post on Servicewide Electronic Research Program (SERP) Learning Tab.
- b. Provide subject matter experts (SMEs) to L&E to revise and develop new training material (including updating e-learning products).
- c. Collaborate with field offices in development and execution of planning period training plans to ensure training delivery and proper training hour expenditures.
- d. Maintain and update online tools essential to effective and efficient training delivery.

(2) To accomplish the mission, Training:

- a. Identifies, develops, and updates training material, curricula, skill-paths, and daily training agendas by site and employee work type.
- b. Coordinates with L&E on the development and review of all training materials.
- c. Ensures all AM training material is written or revised to correspond with changes in tax law, policy, and IRM procedures.



- d. Updates the AM Training Requirement Document, Annual Training Assumptions Document, Critical Filing Season Readiness Training (CFSRT) Guide and the AM Program Letter to ensure consistency and just-in-time training.
- e. Ensures training materials match IRM procedures to provide “how-to” instructions for employees.
- f. Collaborates with other headquarters (HQ) teams, the field and outside stakeholders to identify training needs.
- g. Partners with Resource Management and Training (RMT) and Resource Planning and Scheduling (RPS) to develop and implement the annual Enterprise Skill-Up Plan.
- h. In conjunction with field Planning and Analysis, develops training plans to monitor all training for all AM programs.
- i. Provides program support to AM field offices.
- j. Supports and monitors program effectiveness and training delivery in AM sites by on-site monitoring and review as needed.
- k. Develops and updates training curricula by work type, identifies training course development and update needs, and coordinates with L&E on the development and review of the training material.
- l. Coordinates AM training material delivery with Communications and Liaison (C&L), Return Integrity and Compliance Services (RICS), Field Assistance, Taxpayer Advocate Service (TAS), Criminal Investigation, Stakeholder Partnerships, Education and Communication (SPEC), external companies, and field sites to learn of new alternative delivery methods.
- m. Coordinates the development of training materials by working with L&E to obtain SMEs from field sites, incorporating the drivers of quality performance into new course materials, course updates, refresher, and CFSRT materials.
- n. Coordinates training efforts within the operating division.
- o. Coordinates training development with L&E to ensure correct training is developed timely.
- p. Provides guidance and SMEs for the preparation of training material.
- q. Coordinates and conducts Continuing Professional Education (CPE) training for analysts, managers, systems administrators, and functional training coordinators.
- r. Coordinates and monitors the Leadership Development Program (LDP) to ensure future leaders have access to, are scheduled for and attend various developmental training sessions during the program.
- s. Maintains and updates online training tools such as Training database, On-line Certification Tool, LDP tools, T-mode simulations prior to the delivery of new hire and other skill-up training.

(3) Training reports to the Program Manager of RMT.

(4) The office symbols for Training are SE:W:CAS:AM:RMT:T.

1.1.13.7.3.3  
(01-24-2023)  
**Policy and Procedures  
IMF (PPI)**

- (1) **Mission:** To develop policy and procedural guidelines for all IMF Accounts Management (AM) programs and assess/implement program efficiencies to improve all balanced measures.
- (2) To accomplish the mission, Policy and Procedures IMF (PPI):
  - a. Writes IRM procedures related to specific program areas for both phone and paper inventories. This includes updates related to legislative changes, system/process changes, continuous improvement initiatives,

and input from the field or other stakeholders such as Return Integrity Compliance Services, Taxpayer Advocate Service, etc. Following the procedural change, PPI monitors the implementation to determine potential impacts on program delivery.

- b. Monitors, tracks, and completes AM-related action items associated with PPI programs resulting from executive level meetings/briefings.
- c. Provides administrative support for the Director and Deputy Director, AM and program oversight to the AM campuses to ensure consistency, efficiency, and effectiveness of program delivery for those assigned to PPI. This includes preparing responses to internal and external stakeholders, providing information, preparing presentations, preparing for meetings, etc. on PPI programs and issues.
- d. Collaborates with the AM field directorates to ensure PPI-related programs are efficient and best practices are identified and leveraged for sustained improvement.
- e. Analyzes technical, operational, and administrative problems relating to PPI programs through RQ&JR and Resource Management and Training (RMT) assessments and reports. PPI works with the field through telephone conferences and site visits on issues such as IRM consistency/clarification, productivity, inventory levels, and aged case controls to ensure programs are efficient and taxpayers receive top-quality service.
- f. Identifies issues related to quality and/or consistency through a variety of sources including work with the field, quality information from Process Improvement/Customer Accuracy (PICA), Contact Analytics, or stakeholders. PPI issues alerts through Servicewide Electronic Research Program (SERP) or other communication methods with the field to improve PPI work products or work streams.
- g. Reviews and analyzes recommendations provided through the Taxpayer Advocacy Panel (TAP), SERP Feedback, Business Process Improvement (BPI) initiatives, or other initiatives or task forces on programs associated with PPI. Provides required feedback on adopt/non-adopt and updates and communicates the IRMs with the field.
- h. Works with RMT Training on guidance for the preparation of training materials.
- i. Coordinates the procedures for the Customer Satisfaction Survey used to capture information about the service AM provides to taxpayers. As a part of our goal to provide the best service possible to our taxpayers, feedback is solicited on all product lines. The survey allows the service to systematically collect and review satisfaction data directly from the taxpayers.
- j. Partners with RMT Resource Planning and Scheduling (RPS) on work plan assumptions based on regular annual adjustments and legislative changes specific to PPI programs.
- k. Serves as a point of contact for Government Accountability Office (GAO) and Treasury Inspector General for Tax Administration (TIGTA) for audits led by AM or when AM feedback/response is necessary. Activities include coordinating meetings/briefings with GAO/TIGTA for AM, as well as receiving, reviewing, and tracking GAO/TIGTA report findings/recommendations for AM.
- l. Prepares responses to audit findings from TIGTA and GAO reports related to all PPI related issues and provides guidance on audit follow-up procedures; ensures necessary changes are implemented because of reports and findings.

- (3) The Program Manager of PPI reports to the Director, AM and Deputy Director, AM.

(4) PPI is comprised of the following teams:

- Individual Adjustments
- Customer Technical Communications Program

(5) The office symbols for PPI are SE:W:CAS:AM:PPI.

1.1.13.7.3.3.1  
(10-13-2021)  
**Individual Adjustments**

(1) **Mission:** To support the mission of Accounts Management (AM) by developing policy, procedures, and guidelines for processing Individual Master File (IMF) related programs regardless of communication channel of the customer (paper or phone).

(2) To accomplish the mission, Individual Adjustments:

- a. Supports all activities identified by Policy and Procedures IMF (PPI) within specific scope of programs associated with IMF accounts.
- b. Evaluates legislative changes, current policy decisions, process improvement suggestions, technical advice, and other sources to write or revise IRM procedures; develops IRMs for adjustments, math errors, refunds and other telephone assister related IRMs.
- c. Coordinates program area activities related to IRM publishing and distribution; interacts with the Wage and Investment (W&I) AM IRM Coordinator and internal publishing services to ensure requirements are met and proper layout of paper and electronic version IRM pages; tracks field feedback on the IRM.
- d. Works with the Chief Financial Officer (CFO) on TOP reimbursables.
- e. Reviews, evaluates, coordinates and responds to employee suggestions on assigned program responsibilities.
- f. Performs operational reviews on assigned programs to ensure consistency and accuracy within the sites.
- g. Performs pre-coordination meetings with Information Technology (IT) counterparts and submits Unified Work Requests (UWRs) when necessary to update the assigned programs.
- h. Prepares responses to audit findings from Treasury Inspector General for Tax Administration (TIGTA) and Government Accountability Office (GAO) reports related to all programs assigned to the IMF team and provides guidance on audit follow-up responses; ensures necessary changes are implemented because of reports and findings.

(3) Individual Adjustments monitors and improves paper inventory programs. Areas of responsibility include:

- Adjustment Guidelines
- General Math Errors
- Referrals
- Refund Research
- Manual Refunds
- Erroneous Refunds
- Unpostables
- Freeze Codes
- Credit Transfers
- Credits
- Campus Support
- IRMs including:

IRM Number	IRM Title
IRM 21.1.1	Accounts Management and Compliance Services Overview
IRM 21.1.2	Reference Materials Overview
IRM 21.1.7	Campus Support
IRM 21.3.1	Taxpayer Contacts Resulting from Notice Issuance
IRM 21.3.5	Taxpayer Inquiry Referrals Form 4442
IRM 21.3.6	Forms and Information Requests
IRM 21.4.1	Refund Research
IRM 21.4.2	Refund Trace and Limited Payability
IRM 21.4.3	Returned Refunds/Releases
IRM 21.4.4	Manual Refunds
IRM 21.4.5	Erroneous Refunds
IRM 21.5.1	General Adjustments
IRM 21.5.2	Adjustment Guidelines
IRM 21.5.3	General Claims Procedures
IRM 21.5.4	General Math Error Procedures
IRM 21.5.5	Unpostables
IRM 21.5.6	Freeze Codes
IRM 21.5.7	Payment Tracers
IRM 21.5.8	Credit Transfers
IRM 21.5.10	Examination Issues
IRM 21.6.1	Filing Status and Exemption/Dependent Adjustments
IRM 21.6.2	Adjusting TIN-Related Problems
IRM 21.6.3	Credits
IRM 21.6.4	Tax Computation / Accounting Period Changes
IRM 21.6.5	Individual Retirement Arrangements (IRA), Coverdell Education Savings Accounts (ESA), Archer Medical Savings Accounts (MSA) and Health Savings Accounts (HSA)
IRM 21.6.6	Specific Claims and Other Issues
IRM 21.6.7	Adjusting Individual Tax Accounts
IRM 21.6.8	Split Spousal Assessments

(4) Individual Adjustments reports to the Program Manager of PPI.

- (5) The office symbols for Individual Adjustments are SE:W:CAS:AM:PPI:IA.

1.1.13.7.3.3.2  
(10-13-2021)  
**Customer Technical  
Communications  
Program (CTCP)**

- (1) **Mission:** To create easy-to-use, plain language documents from IRMs and other sources of technical information. These documents are referred to as Technical Communication Documents (TCD) and are used in conjunction with the IRM, with the goal of reducing research time and improving quality. Requests for TCDs from individuals, focus groups, program managers, and IRM authors are considered when determining what TCDs will be produced.
- (2) To accomplish the mission, Customer Technical Communications Program (CTCP):
- Monitors and analyzes quality reports for error trends.
  - Maintains a website to ensure easy access to TCDs and ensures the documents are publicized.
  - Requests input from IRM tax analysts, managers, customer service representatives, functional training coordinators, and instructors for new TCDs via Servicewide Electronic Research Program (SERP) Feedback, focus interviews, and site visits.
  - Distributes Correspondence Imaging System (CIS) Enterprise Management Inventory (EMI) to ensure work is distributed in first in first out, specialized order, and reviews the age of Unassigned Inventory (UA).
- (3) CTCP reports to the Program Manager of Policy and Procedures IMF.
- (4) The office symbols for CTCP are SE:W:CAS:AM:PPI:CTCP.

1.1.13.7.3.4  
(10-13-2021)  
**Policy and Procedures  
BMF (PPB)**

- (1) **Mission:** To develop policy and procedural guidelines for BMF Accounts Management (AM) programs and assess/implement program efficiencies to improve balanced measures.
- (2) The Program Manager of PPB reports to the Director, AM and Deputy Director, AM.
- (3) Policy and Procedures BMF (PPB) is comprised of the following teams:
- Specialty Accounts
  - Business Adjustments
- (4) The office symbols for PPB are SE:W:CAS:AM:PPB.

1.1.13.7.3.4.1  
(01-24-2023)  
**Specialty Accounts**

- (1) **Mission:** To support the mission of Accounts Management (AM) by developing policy, procedures and guidelines for processing specialty related issues including refund offsets, Centralized Authorization File (CAF), injured spouse allocations, and statutes.
- (2) To accomplish the mission, Specialty Accounts:
- Supports all activities identified by Policy and Procedures BMF (PPB) related to specialty programs.
  - Evaluates legislative changes, current policy decisions, process improvement suggestions, technical advice, and other sources to write or revise IRM procedures.
  - Develops IRMs for Accounts Maintenance Research transcripts, statutes, refund offsets, injured spouse allocations, CAF, Practitioner Priority

- Service (PPS), Taxpayer Advocate Service (TAS), disclosure, operational guidelines, systems and research used by all employees, reference material and organizations overview, as well as other AM telephone and paper programs.
- d. Coordinates activities related to IRM publishing and distribution; interacts with the Wage and Investment (W&I) AM IRM Coordinator and internal publishing services to ensure proper layout of paper and electronic version IRM pages, and tracks field feedback on the IRM.
  - e. Assists with training development efforts with Training and the Learning and Education (L&E) organization to ensure training is delivered using current materials.
  - f. Serves as subject matter expert (SME) for program assignments on cross-functional issues.
  - g. Serves as liaison to Bureau of the Fiscal Service (BFS) and other agencies to resolve Treasury Offset Program (TOP) problem cases.
- (3) Specialty Accounts monitors and improves paper inventory programs. Areas of responsibility include:
- Third Party Authorizations
  - Centralized Authorization File (CAF)
  - Practitioner Priority Services (PPS)
  - Refund offsets including tax and non-tax offsets
  - Form 8379, Injured Spouse Allocation
  - Statutes
  - Operational Guidelines
  - Disclosure
  - Integrated Automation Technology (IAT) Tools
  - Taxpayer Advocate Service (TAS)
  - Accounts Maintenance Research Transcripts (AMRH)
  - IRMs including:

IRM Number	IRM Title
IRM 21.1.3	Operational Guidelines Overview
IRM 21.2.1	Systems
IRM 21.2.2	Research
IRM 21.2.3	Transcripts
IRM 21.2.4	Master File Accounts Maintenance
IRM 21.3.7	Processing Third-Party Authorizations onto the Centralized Authorization File (CAF)
IRM 21.3.10	Practitioner Priority Service (PPS)
IRM 21.4.6	Refund Offset
IRM 25.6.1	Statute of Limitations Processes and Procedures

- (4) Specialty Accounts reports to the Program Manager of PPB.
- (5) The office symbols for Specialty Accounts are SE:W:CAS:AM:PPB:SA.



1.1.13.7.3.4.2  
(01-24-2023)  
**Business Adjustments**

- (1) **Mission:** To support the mission of Accounts Management (AM) by developing policy, procedures, and guidelines for processing Business Master File (BMF) related programs regardless of communication channel of the customer (paper or phone).
- (2) To accomplish the mission, Business Adjustments:
  - a. Evaluates legislative changes, current policy decisions, process improvement suggestions, technical advances, and other sources to write or revise IRM procedures.
  - b. Partners with Resource Management & Training (RMT), Resource Planning and Scheduling (RPS) on work plan assumptions and cost revisions based upon annual and legislative changes impacting Business Adjustments-related programs.
  - c. Coordinates activities related to IRM publishing and distribution; interacts with the Wage and Investment (W&I) AM IRM Coordinator and internal publishing services to ensure requirements are met and proper layout of paper and electronic IRM pages; tracks field feedback on the IRM.
  - d. Assists with training development efforts with RMT, Training and the Learning and Education (L&E) organization to ensure training is delivered using current materials.
  - e. Develops IRM procedures for Employer Identification Number (EIN) assignment, business tax returns, adjustments, Individual Master File (IMF)/ BMF International, carrybacks, US certifications, Tax Exempt and Government Entities (TE/GE) phone operations, as well as other AM telephone and paper programs related to business adjustments.
  - f. Reviews, evaluates, coordinates and responds to process improvement suggestions on assigned program responsibilities.
  - g. Performs operational reviews on assigned programs to ensure consistency and accuracy within the sites.
  - h. Performs pre-coordination meetings with Information Technology (IT) counterparts, obtains funding (if necessary) and submits Unified Work Requests (UWRs) when necessary to update assigned programs. Also performs production testing and acts as W&I representation on IT coordinated pre and post release calls.
  - i. Prepares responses to audit findings from Treasury Inspector General for Tax Administration (TIGTA) and Government Accountability Office (GAO) reports related to all programs assigned to BMF team and provides guidance on audit follow-up responses; ensures necessary changes are implemented because of reports and findings.
  - j. Partners with Large Business and International (LB&I), Small Business/Self-Employed (SB/SE), TE/GE and Competent Authority on a regular basis to ensure seamless program delivery where policy is created by an operating division other than W&I for AM employees in the field.
  - k. Acts as SMEs for assigned programs in external stakeholder meetings with Information Reporting Program Advisory Committee (IRPAC), Internal Revenue Service Advisory Council (IRSAC), Social Security Administration (SSA), Census Bureau, and Quarterly Reporting Agent File (RAF) Meetings.
  - l. Performs technical review for accuracy as it relates to assigned programs including Technical Communications Documents (TCDs), Servicewide Electronic Research Program (SERP) stand-alone pages (Telephone Transfer Guide (TTG), Carryback 45-Day Interest Free charts, Sequestration, etc.) and new or revised Integrated Automated Technologies (IAT) tools.

- m. Provides guidance and coordinates cross functionally, if needed, to elevated cases from campuses on complex problems.

(3) Business Adjustments area of responsibility include:

- Reporting Agent File (RAF)
- Business filing 94X
- Employer Identification Numbers (EINs), including MODIEIN
- Carrybacks
- Duplicate filing conditions
- Business income taxes
- TE/GE telephone operations
- International (IMF and BMF)
- US certifications
- IMF and BMF Non-Master File (NMF) operations
- IRC 965
- IRMs including:

<b>IRM Number</b>	<b>IRM Title</b>
IRM 21.3.3	Incoming and Outgoing Correspondence/Letters
IRM 21.3.8	Tax Exempt/Government Entities (TE/GE) Customer Account Services (CAS) Telephone Operations
IRM 21.3.9	Processing Reporting Agents File Authorizations
IRM 21.5.9	Carrybacks
IRM 21.7.1	BMF/NMF Miscellaneous Information
IRM 21.7.2	Employment and Railroad Tax Returns
IRM 21.7.3	Unemployment Taxes
IRM 21.7.4	Income Taxes/Information Returns
IRM 21.7.9	BMF Duplicate Filing Conditions
IRM 21.7.10	No-Merge Cases
IRM 21.7.11	Additional Computer Paragraph Notices and Transcripts
IRM 21.7.12	Non-Master File (NMF) Adjustments
IRM 21.7.13	Assigning Employer Identification Numbers (EINs)
IRM 21.8.1	IMF International Adjustments
IRM 21.8.2	BMF International Adjustments
IRM 21.8.4	United States Certification for Reduced Tax Rates in Tax Treaty Countries
IRM 21.8.5	Miscellaneous Foreign Investment in Real Property Tax Act (FIRPTA) Related Issues
IRM 21.8.6	Exemptions from US Withholding (Form 8233)

- (4) Business Adjustments reports to the Program Manager of Policy and Procedures BMF.
- (5) The office symbols for Business Adjustments are SE:W:CAS:AM:PPB:BA.

1.1.13.7.3.5  
(01-24-2023)

**Technology Assistance  
and Stakeholder  
Communication (TASC)**

- (1) **Mission:** To provide direct support to all employees by developing and deploying innovative electronic tools that enable employees to accurately and efficiently help taxpayers understand and comply with applicable procedures and tax laws; provide Correspondence Imaging System (CIS) technical guidance and process support to Accounts Management (AM) headquarters (HQ), the field, and other functional areas; and, provide direct support to employees by publishing documents and developing tools that reduce research time and improve quality.
- (2) To accomplish the mission, Technology Assistance and Stakeholder Communication (TASC):
  - a. Develops, implements, and maintains the business requirements for the Servicewide Electronic Research Program (SERP).
  - b. Develops, delivers and maintains a variety of internal and external tax law assistance tools.
  - c. Provides a variety of tools and procedural guidelines to assist managers and technicians to provide efficient taxpayer service.
  - d. Provides administrative support to the Director, AM, including preparing responses to internal and external stakeholders, providing information, preparing presentations, preparing for meetings, etc.
  - e. Assists with the Enterprise Management of Inventory (EMI) by balancing inventories in support of site specialization through mass reassignment of cases across campuses.
  - f. Gathers requirements and then prepares and submits Maintenance Update Requests (MURs) and Unified Work Requests (UWRs) to Information Technology (IT) for modifications to CIS.
  - g. Identifies, analyzes, and collaborates with IT to resolve CIS technical issues.
  - h. Provides custom inventory information to wide variety of customers.
  - i. Evaluates employee suggestions related to CIS.
- (3) The Program Manager of TASC reports to Director, AM, and Deputy Director, AM.
- (4) The following report to the Chief, TASC:
  - SERP Communication Program (SCP)
  - Rules Based Program Office (RBPO)
- (5) The office symbols for TASC are TASC.

1.1.13.7.3.5.1  
(10-13-2021)

**Servicewide Electronic  
Research Program  
(SERP) Communication  
Program (SCP)**

- (1) **Mission:** To provide employees from all IRS functions intranet access to IRMs and other reference materials, and the ability to easily retrieve frequently referenced documents required to perform their jobs. These materials are provided via SERP. The SCP staff works closely with Media and Publications, the Alternative Media Center, authors of technical information such as IRMs, local Site Coordinators, and other areas throughout the Service to ensure the most current information is always available.

- (2) To accomplish the mission, Servicewide Electronic Research Program (SERP) Communication Program (SCP):
  - a. Works with the operating divisions to ensure they are familiar with SERP submission procedures.
  - b. Participates in the operating divisions' process for issuing IRMs, other published documents, alerts and update releases.
  - c. Works with the product owners for timely release of information.
  - d. Works with the end users through a feedback process to ensure their needs are being met.
  - e. Acts as liaison between authors of technical documents and the end users to ensure information available is accurate.
  - f. Provides employees the most expedient access possible to information required to perform their job.
  - g. Facilitates an annual certification process with all IRM authors and SERP content owners to certify their IRM and/or content are current.
  - h. Acts as liaison between authors and Content Management Application (CMA) Coordinators for *IRS.gov* to ensure interim guidance issued through SERP, which meets electronic Freedom of Information Act criteria, is posted to *IRS.gov*.
  - i. Reviews, evaluates and coordinates employee suggestions pertaining to the SERP website and its contents.
- (3) The SERP website provides a research service to all operating divisions. The content on the site includes:
  - IRMs and IRM procedural updates
  - Correspondex (Integrated Data Retrieval System) Letters
  - Links to forms and publications
  - Information Alerts
  - Job Aids
  - Supplemental information/documents developed by authorized submitters
  - Contact listings
  - Links to frequently used sites
  - Content specific portals
- (4) SERP also maintains the Telephone Transfer Guide (TTG) and ensures it is updated with the latest call transfer topics and numbers.
- (5) SERP reports to the Program Manager of Technology Assistance and Stakeholder Communication (TASC).
- (6) The office symbols for SCP are SE:W:CAS:AM:TASC:SCP.
- (7) Visit SERP at: <http://serp.enterprise.irs.gov/content/who-is-serp.html>

1.1.13.7.3.5.2  
(10-13-2021)  
**Rules Based Program  
Office (RBPO)**

- (1) **Mission:** To develop and maintain Interactive Tax Law Assistant (ITLA) on the IRS intranet; Interactive Tax Assistant (ITA) on IRS.gov, Tax Law FAQs, Tax Topics and Tax Trails; and, Accounts Management (AM) content management on IRS.gov.
- (2) To accomplish the mission, Rules Based Program Office (RBPO):
  - a. Collects and tracks tax law changes to ensure updates are made to all tools.

- b. Reviews, evaluates and coordinates employee suggestions.
  - c. Reviews and analyzes trend data.
  - d. Analyzes reports such as Google Analytics and Contact Analytics.
  - e. Determines workload prioritization on Tax Law Categories (TLC) development and maintenance.
  - f. Coordinates communication of ITLA/ITA processes between AM and other areas such as Field Assistance, ETA, Legislative Affairs, Communications and Liaison (C&L), Counsel, and Media and Publications (M&P).
  - g. Facilitates the ITLA/ITA deployment process through Information Technology (IT).
  - h. Customizes and deploys internal and external TLCs.
  - i. Manages and controls rule based functionality.
  - j. Monitors application performance and system enhancements.
  - k. Collaborates with and responds to audits from Treasury Inspector General for Tax Administration (TIGTA) and Government Accountability Office (GAO), providing guidance on audit follow-ups and ensuring necessary changes are implemented because of agreed-to findings.
- (3) RBPO reports to the Program Manager of Technology Assistance and Stakeholder Communication (TASC).
- (4) The office symbols for RBPO are SE:W:CAS:AM:TASC:RBPO.

1.1.13.7.3.6  
(04-19-2018)

**Identity Protection  
Strategy and Oversight  
(IPSO)**

- (1) **Mission:** To maintain enterprise-wide identity protection program oversight. This includes internal outreach to all business units (BUs) to ensure the established policies are implemented and supported Servicewide; develop policy, procedures, and guidelines for resolving individual taxpayer accounts upon contact from a victim of identity theft (IDT) or Return Preparer Misconduct (RPM); develop Servicewide policy and procedural guidance related to the protection of taxpayer identities to maintain the integrity of individual and business tax accounts and of the tax system; Identify Servicewide risks and reduce vulnerabilities for IDT in tax administration to reduce taxpayer burden.
- (2) To accomplish the mission, Identity Protection Strategy and Oversight (IPSO):
- a. Works with Return Integrity and Compliance Services (RICS), Criminal Investigation, Compliance, and/or Privacy, Governmental Liaison and Disclosure (PGLD) on identifying new work streams and processes to deal with refund fraud, questionable refunds, and/or IDT.
  - b. Builds programs to reduce incidents of IDT such as the Identity Protection Personal Identification Number (IP PIN) and the IDT unpostable process.
  - c. Raises taxpayer awareness of IDT techniques through outreach.
  - d. Reduces taxpayer burden and improving service options while addressing and resolving IDT cases.
  - e. Protects Treasury revenue by identifying suspicious filings before the refunds are generated.
  - f. Increases operational efficiency of the IRS by detecting and processing reported IDT incidents as early and consistently as possible.
  - g. Identifies emerging trends and develops proper strategies and responses.
  - h. Develops, defines, monitors, and executes IDT policies and procedures.
  - i. Communicates and coordinates with both internal and external stakeholders (such as the Federal Trade Commission) to ensure consistency with IDT issues.

- j. Determines IDT performance measures to assess the effectiveness of the program and IDT initiatives throughout the IRS and makes recommendations for improvement.
  - k. Oversees the maintenance, publication, and conveyance of the Service-wide IDT guidance via the Identity Protection and Victim Assistance IRM ensuring the information remains current.
  - l. Conducts IDT program reviews, which include, but are not limited to: IRM reviews to verify procedural consistency and closed case reviews to ensure adherence to Servicewide policies and procedures.
  - m. Evaluates new technologies and assesses benefits for use in IDT initiatives.
  - n. Defines, communicates and assigns responsibility for the IRS' substantiated identity theft incident tracking program,
  - o. Participates in risk assessments on IRS business processes, where appropriate.
- (3) The Program Manager of IPSO reports to Director, Accounts Management (AM) and Deputy Director, AM.
- (4) IPSO is comprised of the following teams:
- Identity Theft Victim Assistance (ITVA)
  - Identity Protection (IP) teams
- (5) The office symbols for IPSO are SE:W:CAS:AM:IPSO.
- (6) Visit IPSO at: <https://irssource.web.irs.gov/WI/Lists/AM/DispItemForm.aspx?ID=8>

## 1.1.13.7.3.6.1

(01-24-2023)

**Identity Theft Victim Assistance (ITVA)**

- (1) **Mission:** To develop policy, procedures, and guidelines for resolving individual taxpayer accounts upon contact from a victim of identity theft (IDT) or Return Preparer Misconduct (RPM). Identity Theft Victim Assistance (ITVA) issues guidance for researching accounts based on a return or claim from an apparent victim, correcting accounts when IDT or RPM is substantiated, and communicates with victims.
- (2) ITVA supports the IDTVA campus operations, BMF IDT Teams, IDT, and the Taxpayer Protection Program (TPP) toll-free product line through:
- Oversight of IDTVA campus procedures and activities.
  - Oversight of the toll-free IDT product line procedures.
  - Collaboration with Return Integrity and Compliance Services (RICS) for the TPP toll-free line.
  - Support Identity Protection Strategy and Oversight (IPSO)/Identity Protection (IP) activities within the scope of programs associated with victim assistance.
  - Evaluation of legislative changes in current policy decisions, process improvement suggestions, technical advice, and other sources to write or revise IRM procedures.
  - Support of the development and implementation of Business Master File (BMF) IDT and RPM procedures.
- (3) To accomplish the mission, ITVA:
- a. Writes and updates IRM 25.23 and IRM 25.24 as needed to enhance program efficiency and effectiveness. This includes updates related to



legislative changes, system/process changes, continuous improvement initiatives, and input from the field or other stakeholders such as Compliance, Taxpayer Advocate Service, etc. Following the procedural change, ITVA monitors the implementation to determine potential impacts on program delivery.

- b. Supports all activities identified by IPSO for programs associated with victim assistance.
- c. Collaborates with and responds to audits from Treasury Inspector General for Tax Administration (TIGTA) and Government Accountability Office (GAO), providing guidance on audit follow-ups and ensuring necessary changes are implemented because of agreed-to findings.
- d. Completes site reviews to gain employee feedback on program procedures and provides the site input on case reviews.
- e. Works with IDTVA to reduce burden of the IDT/RPM victim and the employees in IDTVA.
- f. Works with BMF AM to reduce burden of the BMF IDT victim and the employees in the BMF IDT teams.
- g. Monitors and improves programs involving the following IRMs:

IRM Number	IRM Title
IRM 25.23.3	IMF Non-Tax-Related IDT and Specialized Programs
IRM 25.23.4	IDTVA Paper Process
IRM 25.23.10	Compliance Identity Theft Case Processing
IRM 25.23.11	Business Master File (BMF) Identity Theft Procedures for Accounts Management
IRM 25.23.12	IMF Identity Theft Toll-Free Guidance
IRM 25.24.1	Return Preparer Misconduct Victim Assistance - General Overview
IRM 25.24.2	Return Preparer Misconduct Victim Assistance Specialized Accounts Management Processing

- (4) ITVA reports to the Program Manager of Identity Protection Strategy and Oversight.
- (5) The office symbols for ITVA are SE:W:CAS:AM:IPSO:ITVA.
- (6) Visit ITVA at: <https://irssource.web.irs.gov/WI/Lists/AM/DispItemForm.aspx?ID=11>

1.1.13.7.3.6.2  
(10-13-2021)  
**Identity Protection (IP)**

- (1) **Mission:** To provide policy guidance related to the protection of taxpayer identities to maintain the integrity of individual tax accounts and of the tax system; and, formulate short and long-range program policy guidance, procedures, strategies and objectives to protect taxpayer identities and to ensure the ability of taxpayers to meet their tax obligations is not restricted.
- (2) To accomplish the mission, Identity Protection (IP):

- a. Provides guidance and assistance and coordinates program activities with the Director and Deputy Director, Accounts Management (AM) to prepare Servicewide policy guidance and address changes in procedural instruction.
- b. Designs and develops programs to solve routine and complex customer account and tax-related issues dealing with identity protection.
- c. Collaborates extensively Servicewide and with other agencies to ensure resources and information are shared effectively and efficiently.
- d. Constantly monitors and analyzes incidents involving potential or real identity threats for trends and gaps in programs.
- e. Builds programs to reduce incidents of identity theft (IDT) such as the Identity Protection Personal Identification Number (IP PIN) and the IDT unpostable process.
- f. Raises taxpayer awareness of IDT techniques through outreach.
- g. Increases operational efficiency of the IRS by detecting and processing reported IDT incidents as early and consistently as possible.
- h. Develops, defines, monitors, and executes IDT policies and procedures.
- i. Communicates and coordinates with both internal and external stakeholders (such as the Federal Trade Commission) to ensure consistency with IDT issues.
- j. Determines IDT performance measures to assess the effectiveness of the program and IDT initiatives throughout the IRS and makes recommendations for improvement.
- k. Evaluates new technologies and assesses benefits for use in IDT initiatives.
- l. Collaborates with and responds to audits from Treasury Inspector General for Tax Administration (TIGTA) and Government Accountability Office (GAO), providing guidance on audit follow-ups and ensuring necessary changes are implemented because of agreed-to findings.
- m. Monitors and improves programs involving the following IRMs:

IRM Number	Title
IRM 25.23.1	Identity Protection and Victim Assistance - Policy Guidance
IRM 25.23.2	Identity Protection and Victim Assistance - General Case Processing
IRM 25.23.9	BMF Identity Theft Processing

- (3) IP reports to the Program Manager of Identity Protection Strategy and Oversight.
- (4) The office symbols for IP are SE:W:CAS:AM:IPSO:IP.

1.1.13.7.3.7  
(04-19-2018)

**Field Directors,  
Accounts Management**

- (1) **Mission:** To provide top-quality customer service by timely and efficiently responding to taxpayer questions, helping them understand and meet their tax responsibilities and enforcing the law with integrity and fairness to all.
- (2) To accomplish the mission, the Field Directors, Accounts Management:
  - a. Provide executive leadership and direction for paper, electronic and telephone inquiry programs through subordinate managers in call sites located within their directorate.

- b. Assist AM headquarters (HQ) with the formulation of short and long-range program policy guidance, procedures, strategies and objectives.
  - c. Provide guidance, assistance and direction to call centers within their directorate to ensure timely, accurate and efficient program delivery.
  - d. Provide guidance, assistance and coordinate program activities with the Director and Deputy Director, AM, to prepare Servicewide policy guidance, address cross-functional issues, develop strategies, and ensure consistency of approach.
  - e. Ensure subordinate managers operate as an effective management team and all management functions are handled in an equitable and responsive manner to meet the needs of the customers.
  - f. Coordinate with AM HQ on the development of resource planning schedules.
  - g. Take a lead role in the development of their subordinate managers, promoting a sound succession planning process for AM.
  - h. Assist their subordinate manager in the resolution of complex issues.
  - i. Interact with other functions and operating divisions for shared service needs (recruiting, facilities, etc.).
  - j. Coordinate with personnel and other business units (BUs) represented at their respective campuses.
  - k. Assume the duties of a Senior Commissioner Rep (SCR) in consolidated sites.
  - l. Foster an inclusive environment where everyone is valued, has a voice in the workplace and serves employees and the public with the highest level of ethics, integrity and excellence.
- (3) The Field Directors, AM report to Director, AM and Deputy Director, AM.
- (4) The following report to the Field Directors, AM:
- Campus Operations
  - Remote Operations
  - Planning and Analysis
  - Site Coordinator (in consolidated sites)
- (5) The office symbols for Field Directors, AM are as follows:
- Andover - SE:W:CAS:AM:AN
  - Atlanta - SE:W:CAS:AM:AT
  - Austin - SE:W:CAS:AM:AU
  - Brookhaven - SE:W:CAS:AM:B
  - Cincinnati - SE:W:CAS:AM:C
  - Fresno - SE:W:CAS:AM:F
  - Kansas City - SE:W:CAS:AM:KC
  - Memphis - SE:W:CAS:AM:M
  - Ogden - SE:W:CAS:AM:O
  - Philadelphia - SE:W:CAS:AM:P
  - IDTVA - SE:W:CAS:AM:IDTVA(AN)

1.1.13.7.3.7.1  
(04-19-2018)  
**Campus Operations**

- (1) **Mission:** To provide taxpayers with top-quality customer service by responding to taxpayer questions, helping them understand and meet their tax responsibilities and enforcing the law with integrity and fairness to all. Program responsibilities include:
- Toll-free Telephones

- Adjustments and Correspondence
- Practitioner Priority Services (PPS)
- Taxpayer Relations
- Employer Identification Numbers (EIN), Internet EIN (IEIN), Practitioner Taxpayer Identification Number (PTIN)
- Centralized Authorization File (CAF) and Power of Attorney (POA)
- Reporting Agent File (RAF)
- International Programs (Ogden, Cincinnati and Philadelphia only)
- Correspondence Imaging System (CIS) Clerical Support and other related activities
- Campus Mail Support (in consolidated sites)

(2) To accomplish the mission, Campus Operations:

- a. Provides leadership and direction for paper, electronic and telephone inquiry programs through subordinate managers.
- b. Participates in the formulation of short and long-range program policy guidance, procedures, strategies and objectives.
- c. Provides guidance, assistance and direction to the call center to ensure timely, accurate and efficient program delivery.
- d. Ensures subordinate managers operate as an effective management team and all management functions are handled in an equitable and responsive manner to meet the needs of the customers.
- e. Supports the development of subordinate managers and assists them in the resolution of complex issues.
- f. Interacts with other functions and operating divisions for shared service needs (recruiting, facilities, etc.) represented at their respective campuses.

(3) The managers of Campus Operations report to Field Directors, Accounts Management (AM).

1.1.13.7.3.7.2  
(01-24-2023)

**Remote Operations**

(1) **Mission:** To provide taxpayers with top-quality customer service by responding to taxpayer questions, helping them understand and meet their tax responsibilities and enforcing the law with integrity and fairness to all. Program responsibilities include:

- Toll-Free Telephones
- Special telephone programs on an as needed basis (e.g., disaster assistance, Practitioner Priority Service (PPS), National Taxpayer Advocate (NTA), identity theft (IDT), International Tax Law, Taxpayer Assistance Center (TAC) appointments, etc.)
- Referring taxpayers to online tools at *IRS.gov* for tax law assistance including Interactive Tax Assistant (ITA) Tool, Frequently Asked Questions and Answers (FAQs), and Tax Topics

(2) To accomplish the mission, Remote Operations:

- a. Provides leadership and direction for telephone inquiry programs through subordinate managers.
- b. Participates in the formulation of short and long-range program policy guidance, procedures, strategies and objectives.
- c. Provides guidance, assistance and direction to the call center to ensure timely, accurate and efficient program delivery.

- d. Ensures subordinate managers operate as an effective management team and handle all management functions in an equitable and responsive manner to meet the needs of the customers.
- e. Supports the development of subordinate managers and assist them in the resolution of complex issues.
- f. Interacts with other functions and operating divisions for shared service needs (recruiting, facilities, etc.) represented at their respective remote location.

(3) The managers of Remote Operations report to Field Directors, Accounts Management (AM).

1.1.13.7.3.7.3  
(12-21-2018)  
**Planning and Analysis**

- (1) **Mission:** To provide support to the Field Directors, Accounts Management (AM), ensuring service policies, programs and procedures are applied uniformly and efficiently.
- (2) To accomplish the mission, Planning and Analysis:
  - a. Analyzes processes to identify and resolve systemic and procedural problems.
  - b. Conducts conformance reviews and site assistance visits, prepares reports, and validates site performance.
  - c. Reports on progress toward delivering the assigned program goals, as well as objectives and measures.
  - d. Monitors and reports on program delivery to ensure quality, consistency and goals are met.
  - e. Provides oversight that facilitates the timely accomplishment of all program goals and objectives.
  - f. Coordinates specific projects or programs for the Field Director, AM.
  - g. Disseminates and consolidates responses to Field Director's controls received from the Director or Deputy Director, AM, or other areas.
  - h. Organizes and monitors implementation of new programs.
  - i. Manages site inventory.
  - j. Serves as the central point of contact for work plan and budgetary matters.
  - k. Assists with business unit site assistance visits.
  - l. Coordinates and supports AM Resource Management and Training (RMT) on issues related to the directorate's organizational structures.
  - m. Monitors business results and makes recommendations to assist in the formulation of short and long-range program policy guidance, strategies and objectives.
  - n. Assists with the coordination of program activities to address cross-functional issues, develop strategies, and ensure consistency of approach.
  - o. Ensures functional programs follow all existing quality policies and procedures and strives to improve the accuracy and timeliness of responses.
  - p. Conducts statistical analysis and evaluation of the elements comprising AM balanced measures.
  - q. Works with Customer Account Services (CAS) Finance to monitor resources and project needs.
  - r. Interacts with other functions and operating divisions for shared service needs (recruiting, facilities, etc.).
  - s. Coordinates with local support functions (e.g., Facilities Management and Security Services (FMSS), Personnel Services) and other business units (BUs) represented at their respective campuses.
  - t. Maintains the process for evaluative individual quality reviews, Centralized Evaluative Review (CER).

1.1.13.7.3.7.3.1  
(04-19-2018)  
**Telephone Systems  
Support**

(3) The program managers of Planning and Analysis report to Field Directors, AM.

(1) **Mission:** To provide support to the Field Directors, Accounts Management (AM), ensuring adherence to schedules by monitoring and managing the Automated Call Distributor.

(2) To accomplish the mission, Telephone Systems Support:

- a. Reviews planning period requirements and provides staffing projections to the business unit/Joint Operations Center (JOC).
- b. Coordinates telephone staffing reductions/adjustments with the business unit/JOC.
- c. Plans adherence to half-hourly staffing schedules for all applications to meet phone demand and ensure adherence to the schedules.
- d. Monitors application performance and manages the workforce to meet fluctuations of actual demand.
- e. Monitors the system and reports systems problems to JOC.
- f. Provides reports to improve efficiency.

(3) The managers of Telephone Systems Support report to Planning and Analysis.

1.1.13.7.3.7.4  
(12-21-2018)  
**Site Coordinator**

(1) **Mission:** To provide the primary support for cross-unit coordination and collaboration involving major activities across multi-organizational functional and operations reporting structures in a campus environment and provide administrative support where a central point of contact on campus adds value. The Site Coordinator provides direct support to the Senior Commissioner's Representative (SCR), the Accounts Management (AM) Field Director, especially concerning but not limited to, dealing with rapid response/emergency situations on campus including the coordination of all incident management planning and implementation.

(2) To accomplish the mission, the Site Coordinators:

- a. Provide primary support for cross-unit coordination by overseeing major activities that affect multiple functions with different reporting structures, ensuring cross-functional cooperation, coordination and consistency.
- b. Serve as a primary liaison to ensure administrative and logistical support is provided to all campus entities by working with Information Technology (IT), Facilities Management and Security Services (FMSS) and other supporting organizations.
- c. Serve as the liaison between all campus organizations in the development of administrative policies and practices and communicate and disseminate campus-wide decisions, policies and procedures.
- d. Ensure the needs of the Deaf and Hard of Hearing (DHOH) community are addressed through scheduling requested interpreter services for meetings, training, or any function at which the DHOH employee is present on campus.

(3) The Site Coordinators report to Field Directors, AM.



1.1.13.7.4  
(01-24-2023)

**Electronic Products and  
Services Support (EPSS)**

- (1) **About:** Electronic Products and Services Support (EPSS) provides centralized operations and support to tax professionals and related partners, as well as other staffers and government entities using electronic products, e-Help services, and help desk operations. The organization manages and supports initiatives, projects, and other efforts aimed at developing, introducing, and improving electronic products and services. The EPSS organization provides program management of e-Services and a suite of web-based products which allow tax professionals and third parties to conduct business with the IRS via the Internet.
- (2) **Mission:** To support customer-valued e-solutions for Servicewide electronic products and services.
- (3) To accomplish the mission, EPSS:
  - a. Plans, directs, manages, administers and executes activities specific to management of electronic products and services.
  - b. Provides oversight for paper, electronic and telephone inquiry programs.
  - c. Monitors the e-help Operation and Technical Services Operation workloads and adjusts workloads as necessary.
  - d. Collaborates with the Joint Operations Center (JOC) to ensure resources are planned, scheduled and used efficiently.
  - e. Provides executive leadership and direction through subordinate managers geographically located nationwide.
  - f. Delegates sufficient authority to subordinates to effectively manage their resources and to provide a supportive environment for creativity and innovation.
  - g. Coordinates program activities with other top-level IRS executives to prepare Servicewide policies, address cross-functional issues, develop strategies, and ensure consistency of approach.
  - h. Engages with internal stakeholders to develop a full-service support network skilled in providing help to external customers who encounter problems using IRS electronic products.
  - i. Manages all human, physical, information technology, and financial resources assigned to EPSS and allocates these resources following overall strategies to further the accomplishment of specific goals.
  - j. Minimizes impact on operations by researching, analyzing and evaluating contacts for downstream impact and providing guidance to affected business units (BUs).
  - k. Coordinates and manages Federal Information Security Management Act (FISMA) business-related activities related to the EPSS systems and applications.
  - l. Ensures protection of sensitive data by initiating and executing contracts to complete and renew certification and accreditation (C&A) of EPSS system applications including continued annual testing managed by IRS or contractors.
- (4) The Director, EPSS reports to the Director, Customer Accounts Services.
- (5) Direct reports to the Director, EPSS include:
  - Operations Support
  - e-help Operation
  - Technical Services Operation
- (6) The office symbols for EPSS are SE:W:CAS:EPSS.

- (7) Visit EPSS at <https://irssource.web.irs.gov/WI/SitePages/EPSS.aspx>

1.1.13.7.4.1  
(02-26-2020)

**Electronic Products and  
Support Services (EPSS)  
Operations Support**

- (1) **Mission:** To provide program, operational and administrative support for Electronic Products and Support Services (EPSS) functions to ensure the achievement of all program and strategic goals and objectives.
- (2) To accomplish the mission, EPSS Operations Support:
  - a. Provides program management oversight to ensure the effectiveness of all programs under the jurisdiction of the EPSS director.
  - b. Provides budgetary and financial guidance for the EPSS functions.
  - c. Provides active participation to help implement innovative and customer-valued solutions that meet the demand of new projects and initiatives of internal operations and business partners.
  - d. Provides maintenance of Filing Season Readiness (FSR) program.
- (3) The Chief, Operations Support reports to the Director, EPSS.
- (4) The following EPSS functions report to the Chief, Operations Support:
  - E-file Provider Program Management (EPPM)
  - Program Management (PM)
  - Workforce Planning, Training and Quality (WPTQ)
- (5) The office symbols for EPSS Operations Support are SE:W:CAS:EPSS:OS.
- (6) Visit EPSS Operations Support at: <https://irssource.web.irs.gov/WI/Lists/EPSS/DispItemForm.aspx?ID=5>

1.1.13.7.4.2  
(01-24-2023)

**E-file Provider Program  
Management (EPPM)**

- (1) **Mission:** To oversee policies for application, suitability and program participation for authorized IRS e-file providers.
- (2) To accomplish the mission, E-file Provider Program Management (EPPM)
  - a. Provides enrollment and credential management for firms and government entities to e-file.
  - b. Maintains e-file participation policy and standards.
  - c. Maintains integrity of IRS e-file through background checks and tax compliance of e-file providers.
- (3) EPPM's areas of responsibility/oversight include:
  - a. IRM 3.42.10, Authorized IRS e-file Providers, and IRM 3.42.20, Preparer e-file Hardship Waiver Requests
  - b. Pub 1345, Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns and Pub 3112, IRS E-File Application and Participation.
  - c. Small Business/Self-Employed (SB/SE) Liaison for e-file monitoring/ Electronic Filing Identification Number (EFIN) modeling
  - d. ASAP and Master File transcript programs
  - e. ESAM e-file application
  - f. Criminal history records check and adjudication
  - g. Referral database implementation
  - h. Suitability and appeals
  - i. Reconsideration policy
  - j. Assumptions for work plans

- k. Authorized IRS e-file provider locator service for tax professionals/ individuals
  - l. Freedom of Information Act (FOIA) extracts
  - m. Letter maintenance
  - n. *IRS.gov* content for tax professionals
  - o. Maintaining safeguards, EFIN referral, Uniform Resource Locator (URL), new e-file requirements mailbox
  - p. Identity theft and compromised EFIN policies
  - q. Unified Work Request (UWR) management
- (4) The Supervisory Management Analyst of EPPM reports to the Chief, Operations Support.
  - (5) The office symbols for EPPM are SE:W:CAS:EPSS:OS:EPPM.

1.1.13.7.4.3  
(02-26-2020)  
**Program Management**

- (1) **Mission:** To provide critical oversight to a wide range of internal and external stakeholders, to support business operations, policy, Electronic Products and Support Services (EPSS) program delivery, program monitoring and coordination.
- (2) To accomplish the mission, Program Management:
  - a. Provides planning and oversight of products and services, and coordinates with a wide-range of internal stakeholders, program areas and policy owners.
  - b. Provides input and feedback for policy developed by external stakeholders' programs.
  - c. Creates and maintain technical documents.
  - d. Communicates with external customers by creating and maintaining websites and delivering presentations.
  - e. Writes publications related to specific program areas.
  - f. Interprets legislation and other documents, makes changes to IRM procedures and provides changes to EPSS functions.
  - g. Maintains Knowledge Database through development of e-help support system knowledge articles (Solutions).
  - h. Reviews and analyzes trend data to recommend areas of focus for the directors of Customer Account Services (CAS) and EPSS.
  - i. Provides administrative support for the Director, EPSS, including preparing responses to internal and external stakeholders, providing information, preparing presentations, preparing for meetings, etc.
  - j. Provides oversight for the EPSS Director, on program delivery, efficiency and effectiveness.
  - k. Prepares assumptions for work plans.
  - l. Monitors work and program performance for the EPSS Director to ensure consistency over EPSS functions and to track information and prepare reports.
  - m. Provides support for conformance review and site assistance visits, prepares trip reports and validates site performance.
- (3) Program Management's areas of responsibilities include:
  - a. Policy, procedures and guidance
  - b. e-help Support Systems Solutions Database
  - c. EPSS communications
  - d. Unified Work Request (UWR) coordination

- e. Technical Services Operation (TSO)/e-help operation program coordination

(4) Program Management is responsible for the following IRMs and Publications:

IRMs	Title
IRM 1.4.18	Electronic Products and Services Support (EPSS) Managers Guide
IRM 3.42.7	EPSS Help Desk Support
IRM 3.42.8	Secure Access and E-Services Procedures for Electronic Products and Services Support (EPSS)
IRM 3.42.9	Filing Information Returns Electronically (FIRE)
IRM 21.3.11	Information Returns Reporting Procedures

Publication	Title
Pub 1187	Specifications for Electronic Filing of Form 1042-S, Foreign Person's U.S. Source Income Subject to Withholding
Pub 1220	Specifications for Electronic Filing of Forms 1097, 1098, 1099, 3921, 3922, 5498, and W-2G
Pub 1239	Specifications for Electronic Filing of Form 8027, Employer's Annual Information Return of Tip Income and Allocated Tips
Pub 1516	Specifications for Electronic Filing of Form 8596, Information Return for Federal Contracts
Pub 4810	Specifications for Electronic Filing of Form 8955-SSA, Annual Registration Statement of Identifying Separated Participants With Deferred Vested Benefits

- (5) The Supervisory Management Analyst of Program Management reports to the Chief, EPSS Operations Support.
- (6) The office symbols for Program Management are SE:W:CAS:EPSS:OS:PM.

1.1.13.7.4.4  
(01-24-2023)

**Workforce Planning,  
Training and Quality  
(WPTQ)**

- (1) **Mission:** To provide oversight to key organizational business goals and labor management activities through planning, scheduling, monitoring business results, performance measures, training and quality programs by developing training for all Electronic Products and Support Services (EPSS) programs and ensuring quality objectives for the EPSS functions are effectively met.
- (2) To accomplish the mission, Workforce Planning, Training and Quality (WPTQ):
  - a. Ensures balanced measures are implemented in all EPSS operations.

- b. Reviews and analyzes trend data and recommends areas of focus for the Customer Account Services (CAS) and EPSS directors.
  - c. Coordinates administrative duties, including operational space issues, physical moves, equipment needs, and numerous other issues.
  - d. Provides administrative support to the Director, EPSS, including preparing responses to internal and external stakeholders, providing information, preparing presentations for meetings, etc.
  - e. Ensures conformance with standardized practices from Joint Operations Center (JOC) about telephone operations and conformance with Work Planning and Control reports and other Management Information Systems (MIS).
  - f. Oversees site schedules and recommends changes based on inventory and call volume.
  - g. Supports site monitoring and review of phone and paper programs and prepares reports accessing process performance for all assigned programs, including telephones, paper and email.
  - h. Tracks resource usage (non-financial) hours and volumes ensuring accuracy of reporting data and delivery of programs as determined by CAS.
  - i. Provides oversight for the EPSS Director, on program delivery, efficiency and effectiveness.
  - j. Monitors work and program performance for the EPSS Director to ensure consistency over EPSS functions and to track information and prepare reports.
  - k. Creates and revises training materials for EPSS functions.
  - l. Creates Program Work Plans and Work Schedules.
- (3) WPTQ's areas of responsibility include:
- Work Plan/Work Schedules
  - Scheduling and forecasting contacts
  - Business/performance measures and goals
  - Unified Work Request (UWR) Coordination
  - Business Resumption
  - Training plan development
  - Course development
  - Quality Program
  - Contract Office Representative (COR) for Automatic Electronic Fingerprinting (AEF), Certified Professional Employer Organization (CPEO), and Certified Acceptance Agents (CAA) contracts
  - EPSS website maintenance
  - e-help desk's Customer Satisfaction Survey process
  - Budget and finance reporting
  - Resource allocation reporting
  - WP&C review and data anomaly analysis
  - Organization chart coordination and hiring
  - Overtime coordination and reporting
  - E-gains Chat box maintenance
  - PAC2E Business measures
  - Security reporting (SAAS)
  - Awards coordination for bargaining unit awards
  - Section 1204 coordination
  - Verint contact recording coordination

- (4) The Supervisory Management Analyst of WPTQ reports to the Chief, Operations Support.
- (5) The office symbols for WPTQ are SE:W:CAS:EPSS:OS:WPTQ.

1.1.13.7.4.5  
(01-24-2023)

**e-help Operations**

- (1) **Mission:** To provide excellent quality assistance and effective technical solutions to users of IRS electronic products and services.
- (2) To accomplish the mission, the e-help Operations:
  - a. Provides leadership and direction for telephone, electronic and paper inquiries through subordinate managers.
  - b. Participates in the formulation of short- and long-range program policy guidance, procedures, strategies and objectives.
  - c. Ensures subordinate managers operate as an effective management team and all management functions are handled in an equitable and responsive manner to meet the needs of all customers.
  - d. Supports the development of subordinate managers and assists them in the resolution of complex issues.
  - e. Interacts with other functions and operating divisions for shared services.
- (3) The e-help Operations areas of responsibility include:
  - Electronic Filing (e-file)
  - e-services including Secure Access Digital Identity (SADI), e-file Application, Transcript Delivery System (TDS), Taxpayer Identification Number (TIN) Matching, and Affordable Care Act (ACA) Application for Transmitter Control Code (TCC)
  - Certified Acceptance Agent (CAA) Application
  - Electronic Federal Tax Payment System (EFTPS) registration only
  - System for Award Management (SAM) registration only
  - Foreign Account Taxpayer Compliance Act (FATCA) online registration
  - Affordable Care Act Forms Acceptance (AFA)
  - Secure Access Digital Identity (SADI) enable/disable requests
  - Software Testing
  - Preparer e-file Waiver Hardship Requests
- (4) The Chief, e-help Operations reports to the Director, Electronic Products and Support Services (EPSS).
- (5) The following departments report to the Chief, e-help Operations:
  - e-help West (located in Austin, Atlanta, and Ogden)
  - e-help East (located in Andover and Cincinnati)
- (6) The office symbols for e-help Operations are SE:W:CAS:EPSS:E-HELP.
- (7) Visit e-help Operations at <https://irssource.web.irs.gov/WI/Lists/EPSS/DispItemForm.aspx?ID=3>

1.1.13.7.4.6  
(12-21-2018)

**Technical Services  
Operation (TSO)**

- (1) **Mission:** To provide excellent assistance and effective technical solutions to filers of electronic Information Returns.
- (2) To accomplish the mission, Technical Services Operation (TSO):



- a. Supports external customers who need help with the filing requirements associated with accurately preparing information returns.
  - b. Provides technical customer assistance and troubleshoots errors for the Filing Information Returns Electronically (FIRE) System.
  - c. Supports various programs associated with processing electronic information returns.
  - d. Provides technical support to internal and external customers for systems, programs, and products supported by Electronic Products and Support Services (EPSS).
  - e. Provides leadership and direction for telephone, electronic and paper inquiries through subordinate managers.
  - f. Participates in the formulation of short and long-range program policy guidance, procedures, strategies and objectives.
  - g. Ensures subordinate managers operate as an effective management team and all management functions are handled in an equitable and responsive manner to meet the needs of all customers.
  - h. Supports the development of subordinate managers and assists them in the resolution of complex issues.
  - i. Interacts with other functions and operating divisions for shared services.
- (3) The Chief, Technical Services Operation reports to the Director, EPSS.
- (4) TSO consists of five functions:
- Customer Service Section (CSS) 1
  - CSS 2
  - CSS 3
  - Filing Information Returns Electronically (FIRE) Support
  - Information Filing Support (IFS)
  - Products and Services Support (PSS)
- (5) The office symbols for TSO are SE:W:CAS:EPSS:TSO.
- (6) Visit TSO at <https://irssource.web.irs.gov/WI/Lists/EPSS/DispItemForm.aspx?ID=4>

1.1.13.7.4.6.1  
(10-13-2021)  
**Customer Service  
Sections (CSS)**

- (1) **Mission:** To provide assistance to Information Return filers to help them meet filing requirements and compliance obligations.
- (2) To accomplish the mission, Customer Service Sections (CSS) handles phone calls and emails pertaining to the following:
- a. Paper and electronic filing questions for information returns.
  - b. Backup withholding and penalties as they relate to information returns.
  - c. Filing Information Returns Electronically (FIRE) system Personal Identification Number (PIN) and password resets for system access to file information returns.
- (3) Customer Service Section supervisors report to the Chief, Technical Services Operation.
- (4) The office symbols for CSS are SE:W:CAS:EPSS:TSO:CSS1, SE:W:CAS:EPSS:TSO:CSS2, and SE:W:CAS:EPSS:TSO:CSS3.

1.1.13.7.4.6.2  
(01-24-2023)

**Filing Information  
Returns Electronically  
(FIRE) Support**

- (1) **Mission:** To provide comprehensive technical support to the FIRE System to assist filers of information returns.
- (2) To accomplish the mission, Filing Information Returns Electronically (FIRE) Support:
  - a. Provides technical customer assistance and troubleshoots errors for the FIRE system.
  - b. Processes requests for extensions of time to file and assigns transmitter control codes.
  - c. Supports enforcement activities by detecting and flagging fraudulent returns.
  - d. Assists the payer/transmitter community with the transmission of information returns through the FIRE system.
  - e. Assists the payer/transmitter community with technical issues relative to under-reporter inquiries, notice recreation expedites, and problem resolution that Customer Service Sections (CSS) cannot address.
- (3) The FIRE Support supervisor reports to the Chief, Technical Services Operation.
- (4) The office symbol for FIRE Support are SE:W:CAS:EPSS:TSO:FS.

1.1.13.7.4.6.3  
(10-13-2021)

**Information Filing  
Support (IFS)**

- (1) **Mission:** To provide information filing support to the Filing Information Returns Electronically (FIRE) System and related programs to ensure customers can meet their tax filing and compliance responsibilities.
- (2) To accomplish the mission, Information Filing Support (IFS):
  - a. Provides technical customer service and support related to post processing issues of information returns filed electronically.
  - b. Oversees the processing of extensions and waivers.
- (3) The IFS supervisor reports to the Chief, Technical Services Operation.
- (4) The office symbols for IFS are SE:W:CAS:EPSS:TSO:IFS.

1.1.13.7.4.6.4  
(10-13-2021)

**Product and Support  
Services (PSS)**

- (1) **Mission:** To provide technical support to internal and external customer for systems, programs and products owned by Electronic Products and Services Support (EPSS).
- (2) To accomplish the mission, PSS:
  - a. Provides help in resolving complex e-services issues for external customers.
  - b. Provides information about Federal Information Security Management Act (FISMA) system security issues for the systems maintained by EPSS.
  - c. Ensures protection of sensitive data by providing certification and accreditation (C&A) information for EPSS systems.
  - d. Supports the creation of comprehensive contingency planning documents and systems applications and tests viability following disaster recovery guidelines.
- (3) PSS areas of responsibility include:
  - e-help Support System application, development and system support

- e-services
- EPSS website and *IRS.gov* content management
- Security certification of all applicable systems
- Third Party Data Store (TPDS) content management
- Disaster recovery
- FISMA assessments
- Level II technical call resolution

(4) The PPS supervisor reports to the Chief, Technical Services Operation.

(5) The office symbols for PSS are SE:W:CAS:EPSS:TSO:PSS.

1.1.13.7.5  
(11-02-2018)  
**Joint Operations Center  
(JOC)**

- (1) **Mission:** To improve the customer experience by maximizing resources and infrastructure capabilities and incorporating innovative and emerging technologies in a multi-channel environment.
- (2) To accomplish the mission, the Joint Operations Center (JOC):
  - a. Provides planning, analysis, technical and operations support for IRS customer contacts in a multi-channel environment including strategy and tactical solutions implementation, centralized quality review, change management and requirements, forecasting, real-time monitoring and reporting, and contact analytics.
  - b. Provides real-time channel and resources management.
  - c. Supports forecasting and data management across the enterprise.
  - d. Helps Wage and Investment (W&I) achieve desired service levels across multiple channels including written correspondence.
  - e. Works closely with Information Technology (IT) partners and business units (BUs) to ensure a smooth transition of enhancements from conceptualization to production.
- (3) The Director, JOC reports to the Director, Customer Account Services (CAS).
- (4) The following areas report to the Director, JOC:
  - Operations
  - Planning and Analysis
  - Contact Analytics and Business Requirements Integration (CABRI)
  - Centralized Quality Review System (CQRS)
  - Program Management Office
- (5) The office symbols for JOC are SE:W:CAS:JOC.
- (6) Visit JOC at: <https://organization.ds.irsnet.gov/sites/WIJOC>

1.1.13.7.5.1  
(11-02-2018)  
**Operations**

- (1) **Mission:** To execute and evaluate real-time demands and business requirements for conducting call routing and monitoring oversight for both paper and telephone operations.
- (2) To accomplish the mission, Operations:
  - a. Provides oversight of all real-time telephone operations, including routing and real-time scheduling activities.
  - b. Provides oversight of real-time Web applications.
  - c. Analyzes and responds to the impacts of overseeing real-time operations.

- d. Conducts analysis of telephone operations and paper and electronic inventories.

(3) The Chief, Operations reports to the Director, Joint Operations Center (JOC).

(4) The following sections report to Operations:

- Routing and Monitoring
- Performance Tracking

(5) The office symbols for Operations are SE:W:CAS:JOC:OP.

(6) Visit Operations at: <http://joc.enterprise.irs.gov/operations/>

1.1.13.7.5.1.1  
(10-13-2021)

#### **Routing and Monitoring**

(1) **Mission:** To provide evaluation and responses to system demands by routing telephone calls dynamically and implementing routing strategies to continually improve telephone service delivery to Customer Account Services (CAS), Compliance and e-help customers.

(2) To accomplish the mission, Routing and Monitoring:

- a. Monitors real-time call distribution.
- b. Monitors real-time customer service delivery.
- c. Monitors real-time adherence to staffing schedules.
- d. Monitors real-time Web performance.
- e. Balances service delivery to telephone and correspondence customers (within the constraints of the Operating Division Work Plan).

(3) Routing and Monitoring reports to the Chief, Operations.

(4) The office symbols for Routing and Monitoring are SE:W:CAS:JOC:OP:RM.

1.1.13.7.5.1.2  
(10-13-2021)

#### **Performance Tracking**

(1) **Mission:** To provide oversight and guidance to the Chief, Operations, the Director, Joint Operations Center (JOC), and Customer Account Services (CAS) Wage and Investment (W&I) sites regarding strategies for responding to fluctuations in paper and electronic inventories and telephone demand.

(2) To accomplish the mission, Performance Tracking:

- a. Monitors, analyzes and poses tactical solutions to variances from business units (BUs) objectives in real-time.
- b. Identifies and makes recommendations to opportunities for improved service, which may require adjustments to operating division work plans.
- c. Facilitates daily communications to W&I CAS headquarters (HQ) on workload issues.
- d. Provides analysis for operating division JOC representatives on daily information about service delivery and performance.

(3) Performance Tracking reports to the Chief, Operations.

(4) The office symbols for Performance Tracking are SE:W:CAS:JOC:OP:PT.

1.1.13.7.5.2  
(11-02-2018)  
**Planning and Analysis**

- (1) **Mission:** To provide complete, timely and accurate performance trend analysis, toll-free telephone work planning, and Management Information Systems (MIS) data to internal and external stakeholders.
- (2) To accomplish the mission, Planning and Analysis:
  - a. Provides analysis for telephone product lines.
  - b. Prepares reports for the business units (BUs) and outside stakeholders.
  - c. Maintains all MIS reporting systems including the validation and verification of data to ensure accuracy and integrity.
  - d. Conducts work planning of telephone and all paper media for the Enterprise.
- (3) The Chief, Planning and Analysis reports to the Director, Joint Operations Center (JOC).
- (4) The following sections report to the Planning and Analysis Branch:
  - Strategic Forecasting and Analysis (SFA)
  - Reports Development (RD)
- (5) The office symbols for Planning and Analysis are SE:W:CAS:JOC:P&A.
- (6) Visit Planning and Analysis at: <https://organization.ds.irsnet.gov/sites/WIJOC/pa>

1.1.13.7.5.2.1  
(10-13-2021)  
**Strategic Forecasting and Analysis (SFA)**

- (1) **Mission:** To analyze Enterprise performance data to identify staffing, routing and systemic problems and to provide toll-free forecasts to enable business units to meet strategic goals.
- (2) To accomplish the mission, Strategic Forecasting and Analysis (SFA):
  - a. Develops the telephone forecast by gathering historical data, identifying variances, and normalizing data incorporating expected trends.
  - b. Prepares work plans for telephone product lines that balance available resources with program goals.
  - c. Provides complete forecast to the Accounts Management (AM) scheduling staff after collaboration with the business units (BUs) and incorporating assumptions.
  - d. Tracks resource usage Enterprise-wide by monitoring and assessing adherence to plan.
  - e. Develops and publishes final forecast and work plans.
  - f. Identifies trends in usage, traffic patterns, operational statistics, etc., and issues reports documenting findings.
  - g. Coordinates internal and external ad hoc requests for information (measures and indicators, legislature).
  - h. Provides guidance for determining Management Information Systems (MIS) requirements.
  - i. Maintains official historic data reporting.
  - j. Maintains and develops reports for the Customer Account Services (CAS) organization.
  - k. Provides operational review talking points.
  - l. Develops Strategic Plan goals and Strategic Plan end of year projections.
  - m. Validates data for Government Accountability Office (GAO)/Treasury Inspector General for Tax Administration (TIGTA) filing season audits.
- (3) The Chief, SFA reports to the Chief, Planning and Analysis Branch.

1.1.13.7.5.2.2  
(10-13-2021)  
**Reports Development  
(RD)**

- (4) The office symbols for SFA are SE:W:CAS:JOC:P&A:SFA.
- (1) **Mission:** To provide centralized reporting of contact center environment data to various Joint Operations Center (JOC) components and business units (BUs).
- (2) To accomplish the mission, Reports Development (RD):
- a. Manages, monitors, maintains and provides user guidance and training for the Report Request Central (RRC) Intake (the JOC Central repository for information requests) website.
  - b. Provides the following weekly reports:
    - Resource Allocation Reports (RAR) summary reports
    - Forms Order Vendor Comparison Report
    - Electronic Products and Services Support (EPSS) e-Authentication Contact/Call Report
    - Accounts Management (AM) Enterprise Customer Contact Report (ECCR)
    - Enterprise Self-Assistance Participation Rate (ESAPR)
  - c. Ensures data extraction, transformation and loading (ETL) processes are in place to receive data from source systems into Electronic Transmitted Documents (ETD). These sources include:
    - Infrastructure Upgrade Project (IUP)
    - Cisco Intelligent Call Manager
    - AT&T and Verizon Telephone reports
    - Integrated Customer Communications Environment (ICCE)
    - Customer Communications Management Information System
    - e-Workforce Management (eWFM)
    - Manually developed staffing schedules
  - d. Develops and maintains reports for the Customer Account Services (CAS) and Compliance organizations, including the following:
    - Daily Executive Level Summary
    - Compliance Site Level Measures
    - Daily and Weekly Snapshots
    - Variable Call Routing
    - Agent Transfers
    - Half Hourly Adherence
    - AT&T Telephone Reports
    - Verizon Telephone Reports
  - e. Designs, develops and tests new reports based on requirements provided by BODs.
  - f. Develops and maintains ad hoc and routine Structured Query Language (SQL) queries for business customers to retrieve from a restricted file share location.
  - g. Ensures compliance with the IRS policy related to systems security.
  - h. Coordinates system support and maintenance of the Electronic Transmitted Documents (ETD) hardware and operating systems with impacted Modernization and Information Technology (IT) support organizations.
- (3) The Chief, RD reports to the Chief, Planning and Analysis Branch.
- (4) The office symbols for RD are SE:W:CAS:JOC:P&A:RD



1.1.13.7.5.3  
(10-13-2021)

**Contact Analytics and  
Business Requirements  
Integration (CABRI)**

- (1) **Mission:** To leverage Contact Analytics (CA), a speech technology used to evaluate recorded audio of taxpayer telephone contacts, for the purpose identifying opportunities for improving the customer experience and potential cost/savings/efficiency gains. CABRI supports the operational goals of the IRS contact center environment by facilitating requested changes to the Enterprise Call Routing design and Automated Self-Service Applications (ASSA) for Web and phone.
- (2) The Chief, Contact Analytics and Business Requirements Integration (CABRI) reports to the Director, Joint Operations Center (JOC).
- (3) The following sections report to the Chief, CABRI:
  - Contact Analytics
  - Business Requirements Integration (BRI)
- (4) The Chief, CABRI reports to the Director, Joint Operations Center (JOC).
- (5) The office symbols for CABRI are SE:W:CAS:JOC:CABRI.

1.1.13.7.5.3.1  
(10-13-2021)

**Contact Analytics (CA)**

- (1) **Mission:** To use Contact Analytics speech technology to analyze enterprise telephone contact data, provide the IRS with the ability to incorporate the productive use of resources and improve the taxpayer experience.
- (2) To accomplish the mission, Contact Analytics:
  - a. Manages the CA application from end user perspective and serves as a liaison with Information Technology (IT).
  - b. Controls access and distribution of data.
  - c. Conducts analyses of call data from enterprise perspective and identifies potential areas for process improvement.
  - d. Gathers data via search functionality on recorded calls.
  - e. Provides standard and ad hoc reports to designated business unit representatives.
  - f. Provides knowledge transfer for use of reports.
  - g. Assists business unit liaisons with identifying corrective actions.
  - h. Establishes enterprise processes for current and future potential uses of CA software.
  - i. Conducts outreach on CA technology and program implementation.
- (3) CA reports to the Chief, CABRI.
- (4) The office symbols for CA are SE:W:CAS:JOC:CABRI:CA.
- (5) Visit CA at: <https://organization.ds.irsnet.gov/sites/WIJOC/ca>

1.1.13.7.5.3.2  
(10-13-2021)

**Business Requirements  
Integration (BRI)**

- (1) **Mission:** To support the operational goals of the IRS contact center environment by facilitating requested changes to the Enterprise Call Routing design and Automated Self-Service Applications (ASSA) for Web and phone.
- (2) To accomplish the mission, Business Requirements Integration (BRI) acts as the liaison between:
  - a. The business units (BUs), Information Technology (IT) and the various Joint Operations Center (JOC) components and facilitates the development and integration of new call routing processes and integrates

business requirements. BRI is primarily supported by Information Technology/User and Network Services (UNS)/Contact Center Support Division (CCSD).

- b. Various JOC components and develops, implements and maintains taxpayer-facing interactive applications for the telephone and the internet. For this purpose, BRI is primarily supported by IT/Application Development (AD) on the Integrated Customer Communications Environment (ICCE) platform.

- (3) BRI reports to the Chief, CABRI.
- (4) The office symbols for BRI are SE:W:CAS:JOC:CABRI:BRI.
- (5) Visit BRI at: <https://organization.ds.irsnet.gov/sites/WIJOC/bri>

#### 1.1.13.7.5.4 (10-13-2021)

#### Centralized Quality Review System (CQRS)

- (1) **Mission:** To provide a nationwide independent quality review service for various Specialized Product Review Groups (SPRGs) where taxpayers contact the IRS with an inquiry.
- (2) To accomplish the mission, Centralized Quality Review System (CQRS):
  - a. Monitors various SPRGs under Customer Account Services (CAS), Customer Assistance, Relationships and Education (CARE), and Compliance.
  - b. Conducts quality review monitoring via Contact Recording and Correspondence Imaging System (CIS) and inputs the findings on a data collection instrument (DCI) in the National Quality Review System (NQRS) database.
  - c. Elevates quality trends and provides quality statistics.
  - d. Performs consistency review of the coding to perfect the work input by Quality Review Specialists.
  - e. Tracks items for funding purposes.
- (3) The vision of CQRS is to provide quality data and analysis to our customers while pointing the way on emerging issues that impact how taxpayers are treated in a professional, timely and accurate manner.
- (4) CQRS gathers and analyzes data to assess the accuracy of the contact and identify defects (Customer Accuracy, Regulatory Accuracy, Procedural Accuracy, Timeliness, and Professionalism) in the Embedded Quality Review System. CQRS finds opportunities for improvement and recommends corrective actions to help management with improving the quality of service to the taxpayer.
- (5) The Chief, CQRS reports to the Director, Joint Operations Center (JOC).
- (6) The CQRS Branch includes eight sections with seven teams of Quality Review Specialists and a Customer Accuracy Improvement Section.
- (7) The office symbols for CQRS are SE:W:CAS:JOC:CQRS.
- (8) Visit CQRS at: <https://organization.ds.irsnet.gov/sites/WIJOC/cqrs>

1.1.13.7.5.4.1  
(10-13-2021)

**Customer Accuracy  
Improvement Section**

- (1) The purpose of Customer Accuracy Improvement Section is to conduct monitoring and on-line review of the Customer Account Services (CAS) and Automated Collection System (ACS) toll-free telephone programs, as well as Customer Assistance, Relationships and Education (CARE) Field Assistance programs, to gauge the accuracy and timeliness of responses provided to customers. Quality review activities encompass tax law and account work on the ACS, Accounts Management (AM), and the Spanish toll-free lines, Electronic Products and Services Support (EPSS) lines, the Accounts Paper Adjustment Specialized Product Review Groups (SPRG), and the Identity Theft (IDT) Paper SPRGs.
- (2) To accomplish its goals, Customer Accuracy Improvement Section:
  - a. Conducts quality reviews of CAS, CARE and ACS program activities.
  - b. Prepares and provides quality review Management Information Systems (MIS) data for review, analysis and corrective action.
- (3) Customer Accuracy Improvement Section reports to the Chief of Centralized Quality Review System.
- (4) The office symbols for Customer Accuracy Improvement Section are SE:W:CAS:JOC:CQRS:CAIS.

1.1.13.7.5.5  
(02-26-2020)

**Project Management  
Office**

- (1) **Mission:** To provide strategic and tactical program solutions, administer contracts with transparency and efficiency, and deliver successful projects with project management discipline every time.
- (2) To accomplish the mission, Project Management Office:
  - a. Collaborates with Wage and Investment (W&I) functions (including Operation Support, Modernization Tools and Technologies), other business units, campus and field operations, Information Technology (IT), contractors, vendors, and external stakeholders to achieve its mission. PMO supports the following improvement areas workforce management, routing features, and controls, customer service, contact channels integration, enhanced/integrated data services.
  - b. Works together with the Joint Operations Center (JOC) Senior Operations Advisor to properly coordinate all JOC-wide controls and ensure that all coordination control program objectives and deliverables are realized.
- (3) The vision of PMO is to introduce innovative technology solutions and customer focused support in all its interactions.
- (4) The Chief, Project Management Office reports to the Director, JOC.
- (5) The office symbols for the Project Management Office are SE:W:CAS:JOC:PMO.
- (6) Visit PMO at: [https://organization.ds.irsnet.gov/sites/WIJOC/Pages/PMO\\_Mission.aspx](https://organization.ds.irsnet.gov/sites/WIJOC/Pages/PMO_Mission.aspx)

1.1.13.7.5.5.1  
(10-13-2021)

**Project Management  
Team**

- (1) **Mission:** To provide project management leadership in support of the development of contact center technology to ensure business requirements are achieved. This includes applying project management disciplines to guide initiatives through the IRS life cycle phases.
- (2) To accomplish the mission, the Project Management Team:
  - a. Provides tactical application support of deployed Contact Center Environment (CCE) applications such as Contact Recording and Workforce Management.
  - b. Supports the development of CCE initiatives for investment proposals and out-of-cycle budget requests.
  - c. Uses a repeatable process to evaluate Joint Operations Center (JOC) program effectiveness and risk assessments.
  - d. Provides information and status updates related to JOC initiatives for executive briefings and responses.
- (3) The Project Management Team reports to the Chief, Project Management Office.
- (4) The office symbols for the Project Management Team are SE:W:CAS:JOC:P-MO:PM.

1.1.13.7.6  
(01-24-2023)

**Submission Processing  
(SP)**

- (1) **About:** Submission Processing (SP) develops requirements, policies, and procedures for the submission of all paper and electronic tax returns and processes all individual and business returns nationwide.
- (2) **Mission:**
  - a. Process tax returns, related documents, and payments at the Wage and Investment (W&I) SP Centers (Austin, Kansas City, and Ogden).
  - b. Ensure functional implementation of legislation and regulations in a manner that carries out congressional intent.
  - c. Provide executive leadership, oversight and direction in the design, development, delivery and consistency of application of paper and electronic filing policies and procedures between centers.
  - d. Improve business practices and technology and monitor adherence to work plans and filing season assignments at the SP centers.
- (3) To accomplish its mission, SP implements short and long-range program policies, strategies and objectives specific to SP including:
  - a. Overseeing the processing of paper and electronic individual returns and related payments and refunds.
  - b. Directing processing operations in dedicated SP centers and in the Service Center Recognition Image Processing System (SCRIPS) and Information Returns Processing (IRP).
  - c. Designing and developing programs to solve complex issues relating to the standards for taxpayer submissions, receipt of those submissions, and financial transfers.
  - d. Providing executive leadership and direction through subordinate executives and managers geographically located nationwide.
  - e. Delegating sufficient authority to subordinates to effectively manage their resources and to provide a supportive environment for creativity and innovation.

- f. Coordinating program activities with other top-level IRS executives or other federal agencies to prepare Servicewide policies, address cross-functional issues, develop strategies, and ensure consistency of approach.
  - g. Implementing the development of activities to build leveraged partnerships and collaborate with stakeholders to increase taxpayer education and clarify tax code issues.
  - h. Managing all human, physical, information technology, and financial resources assigned to SP and allocating these resources following overall strategies to further the accomplishment of specific goals.
- (4) The Director, SP reports to the Director, Customer Account Services (CAS) and plans, manages, directs and executes activities at three (3) W&I SP centers.
- (5) The following areas report to the Director, Submission Processing:
- Paper Processing Branch
  - Accounting and Tax Payment Branch
  - Program Management /Process Assurance Branch
  - Specialty Programs Branch
  - e-File Services
  - SP Field Directors (Austin, Fresno, Kansas City, and Ogden)
- (6) The office symbols for SP are SE:W:CAS:SP.
- (7) Visit Submission Processing at: <https://irssource.web.irs.gov/WI/SitePages/SP.aspx>

1.1.13.7.6.1  
(01-24-2023)  
**Paper Processing  
Branch**

- (1) **Mission:** To provide guidance and establish policy and procedures on Individual Master File (IMF) and Business Master File (BMF) to enable the effective and efficient processing of all business and individual tax returns in three Submission Processing (SP) centers.
- (2) To accomplish its mission, the Paper Processing Branch:
- a. Provides IMF/BMF policy, procedures, and guidance to the Director, SP.
  - b. Determines business requirements and writes the Unified Work Requests (UWRs) for submission to Information Technology (IT) to incorporate into the SP systems. Provides program direction for IMF/BMF and International tax returns and related documents processed within the SP centers.
  - c. Provides operational oversight for the Service Center Recognition Image Processing System (SCRIPS); the Service Center Automated Mail Processing System (SCAMPS); the Multifunctional Document Handling System (MDHS)-MUFFY; and the Integrated Submission and Remittance Processing System (ISRP).
- (3) The Chief, Paper Processing Branch reports to the Director, SP.
- (4) The following sections report to the Paper Processing Branch:
- IMF Code and Edit/Error Resolution Section
  - BMF Code and Edit/Error Resolution Section
  - Mail Management/Data Conversion Section
- (5) The office symbols for the Paper Processing Branch are SE:W:CAS:SP:PPB.

1.1.13.7.6.1.1  
(02-26-2020)

**IMF Code and Edit/Error  
Resolution Section**

- (1) **Mission:** To provide business requirements and program direction in all aspects of processing Individual Master File (IMF) tax returns and related documents including code and editing, error resolution, and taxpayer contact for additional information.
- (2) To accomplish its mission, IMF Code and Edit/Error Resolution Section:
  - a. Develops policy, procedures, and guidance for processing of IMF tax returns and related documents in the areas of C&E, Error Resolution (ERS), direct deposit, math error authority, rejects, extensions, and Adoption Tax Identifying Number (ATIN).
  - b. Evaluates new legislation and determines the necessary business requirements to update our automated systems through the Unified Work Request (UWR) process and the Information Technology (IT) organization.
  - c. Develops business requirements and writes work requests for all IMF domestic and international programming changes to IDOC specific, ERS screen layouts, and taxpayer notice codes (TPNCs).
  - d. Provides guidance for the preparation of Submission Processing (SP) training material and ensures material is kept current.
  - e. Ensures consistency between all pipeline processing IRMs and system requirements.
  - f. Provides instructions for the processing of International individual returns at the Austin SP Center.
- (3) The Chief, IMF C&E/Error Resolution Section reports to the Chief, Paper Processing Branch.
- (4) The office symbols for IMF C&E/Error Resolution Section are SE:W:CAS:SP:PPB:IMF.

1.1.13.7.6.1.2  
(02-26-2020)

**BMF Code and  
Edit/Error Resolution  
Section**

- (1) **Mission:** To provide support and guidance for the integration and coordination of BMF policies, programs, and procedures for Submission Processing; ensuring policies and procedures are reflective of BMF and International taxpayer behaviors, needs, and characteristics to improve overall compliance and customer service.
- (2) To accomplish its mission, BMF Code and Edit/Error Resolution Section:
  - a. Identifies business requirements and writes the BMF work requests needed to ensure the accurate processing of all BMF returns and related documents.
  - b. Provides program and policy direction for all aspects of processing BMF, international, and Non-Master File (NMF) returns and related documents.
  - c. Works with Learning and Education to deliver specific functional training and coordinates training efforts with field when specific specialized expertise is needed to develop training.
  - d. Provides updates to computer paragraph (CP) notices and Integrated Data Retrieval System (IDRS) Correspondex letters with the latest form information, line numbers, and tax law information.
- (3) The Chief, BMF C&E/Error Resolution Section reports to the Chief, Paper Processing Branch.
- (4) The office symbols for BMF C&E/Error Resolution Section are SE:W:CAS:SP:PPB:BMF.



1.1.13.7.6.1.3  
(01-24-2023)  
**Mail Management/Data  
Conversion Section**

- (1) **Mission:** To provide guidance and support to the Submission Processing Receipt and Control and Data Conversion functional areas in the centers and to develop and administer policies and strategies that improve their overall operations.
- (2) To accomplish its mission, Mail Management/Data Conversion Section:
  - a. Develops policy, procedures, and guidance for the paper submission of tax information, including Individual Master File (IMF) and Business Master File (BMF) using the Integrated Submission and Remittance Processing System (ISRP) and Service Center Recognition Image Processing System (SCRIPS).
  - b. Evaluates new legislation and determines the business requirements needed to update Submission Processing (SP) systems (ISRP, Returns Processing, and SCRIPS) and writes the work requests for submission to Information Technology (IT) for implementation.
  - c. Prepares the required IRMs and procedures to ensure accurate and consistent guidance to three SP centers.
- (3) The Chief, Mail Management/Data Conversion Section reports to the Chief, Paper Processing Branch.
- (4) The office symbols for Mail Management/Data Conversion Section are SE:W:CAS:SP:PPB:MM/DC.

1.1.13.7.6.2  
(02-26-2020)  
**Accounting and Tax  
Payment Branch**

- (1) **Mission:** To provide business requirements and program direction for receiving, processing, and controlling all methods of revenue receipt payments. In addition, this branch provides guidance on all service center accounting and manual deposit programs.
- (2) To accomplish its mission, Accounting and Tax Payment Branch:
  - a. Formulates short- and long-range program strategies and objectives for service center accounting and revenue receipt processing.
  - b. Establishes business requirements and provides program direction for all aspects of payment processing.
  - c. Coordinates program activities with other senior program managers and analysts to integrate Servicewide policies, address cross-functional issues, develop strategies, and ensure consistency of approach.
  - d. Works with the Learning and Education organization to deliver specific functional training and coordinates training efforts with field when specific specialized expertise is needed to develop training.
  - e. Coordinates all activities related to IRM updates, publishing, and distribution.
  - f. Responds to Government Accounting Office (GAO) and Treasury Inspector General for Tax Administration (TIGTA) on program related issues.
  - g. Responds to Employee Suggestions and various Congressional inquiries.
- (3) The Chief, Accounting and Tax Payment Branch reports to the Director, SP.
- (4) The following sections report to the Accounting and Tax Payment Branch:
  - Electronic Payment Section
  - Lockbox Policy and Oversight Section
  - Accounting and Deposit Section

- (5) The office symbols for the Accounting and Tax Payment Branch are SE:W:CAS:SP:ATP.

1.1.13.7.6.2.1  
(02-26-2020)

**Electronic Payment  
Section**

- (1) **Mission:** To create policies and procedures for the development and deployment of electronic methods of collecting tax payments, to continue improving and supporting existing electronic methods, and to promote and encourage electronic methods as the preferred form of payment.
- (2) To accomplish the mission, Electronic Payment Section:
- a. Coordinates the development of initiatives related to electronic payments with the Fiscal Service (FS), Federal Reserve Bank (FRB), Information Technology (IT), a Treasury Financial Agent (TFA) (Bank of America) and other impacted operations.
  - b. Continuously monitors and manages multiple types of electronic payments, which are processed through Electronic Federal Tax Payment System (EFTPS)/Electronic Federal Payment Posting System (EFPPS) Automated Clearing House (ACH) credit/debit, bulk provider, batch provider, EFTPS web and phone, EFTPS for Federal Agencies, electronic payments from compliance programs including: FS, Social Security Administration (SSA) and state levy programs, Electronic Funds Withdrawal (EFW), Remittance Strategy-Paper Check Conversion (RS-PCC), same-day wires, single-debit, credit cards, etc.
  - c. Develops roles and responsibilities for the TFA, as well as creates and provides the TFA with program requirements for electronic payment programs and initiatives.
  - d. Collaborates with stakeholders, such as other customers, and with business partners (FS and IT), to develop strategies for meeting operational goals.
  - e. Works closely with IRS Cybersecurity to ensure programs, applications, and their users, adhere to strict security and disclosure policies.
  - f. Works in conjunction with three credit card processors (Link2Gov Corporation, Official Payments Corporation and WorldPay US, Inc.) in offering this option for paying taxes.
  - g. Monitors transactions related to electronic payments including, processed, scheduled and cancelled payments.
  - h. Requests, reviews, creates and tracks a host of reports related to electronic payments.
  - i. Monitors and ensures all electronic payment programs are fully operational.
  - j. Works closely with the TFA to resolve problems such as rejected files, equipment malfunctions, review and respond to incident reports etc.
  - k. Provides voice response scripts and standard response language used by IRS and TFA customer service representatives.
  - l. Requests, provides input for, and participates in various types of marketing surveys related to electronic payments and conducts periodic script reviews.
  - m. Supports Marketing and Media and Publications by reviewing and updating material related to electronic payments; also works closely with a marketing contractor, to produce various materials made available to taxpayers such as payment request letters, cover letters, guides, etc.
  - n. Provides content for various websites, such as irs.gov/payments and ETA Reports, EFTPS, and credit cards.

- o. Coordinates with IT, FS and TFA to ensure various testing is performed such as, Independent Validation and Verification (IV&V), Participants Acceptance Test (PAT), Systems Acceptability Test (SAT), and conducts periodic script and review.
- p. Conducts training and provides guidance to Submission Processing functional areas including the Ogden Accounting Unit where EFTPS perfection occurs.
- q. Responds to Treasury Inspector General for Tax Administration (TIGTA) and Government Accountability Office (GAO) about questions and recommendations for policies, programs and procedures related to electronic payments.
- r. Maintains the following IRMs:

IRM Number	IRM Title
IRM 3.17.277	Electronic Payments
IRM 3.17.278	Paper Check Conversion (PCC) and Remittance Strategy Paper Check Conversion (RS-PCC) Systems

- s. Reviews and provides input to other IRMs, such as IRM 21 (Electronic Funds Withdrawal (EFW) and Credit Card sections)), IRM 5.19.9, Automated Levy Program, and others.
- (3) The Chief, Electronic Payment Section reports to the Chief, Accounting and Tax Payment Branch.
- (4) The office symbols of the Electronic Payment Section are SE:W:CAS:SP:AT-P:EP.

1.1.13.7.6.2.2  
(02-26-2020)  
**Lockbox Policy and Oversight Section**

- (1) **Mission:** To provide lockbox program policy, procedures and guidance related to remittance processing, system software, security and internal control management and to provide oversight to ensure all requirements are effectively adhered to by the lockbox network.
- (2) To accomplish the mission, Lockbox Policy and Oversight Section:
  - a. Develops and maintains the Lockbox Processing Guidelines (LPG), which contains processing and administrative guidelines and the Lockbox Security Guidelines (LSG) which contains the physical, personnel, courier, remittance and Information Technology (IT) guidelines.
  - b. Manages the Lockbox network Functional Specification Package (FSP), software requirements and the Lockbox Electronic Network (LEN) file transmission requirements.
  - c. Collaborates with IRS Research Division to develop performance measure data collection instruments (DCI) for daily and on-site review of incoming Lockbox receipts at the Submission Processing (SP) campuses.
  - d. Coordinates the development of new work for the Lockbox program and required process changes with SP campuses, other impacted operations, Bureau of the Fiscal Service (BFS) and the Lockbox network.
  - e. Determines annually if there are any Lockbox computer program changes required and provides recommendations and modifications to the annual program update.

- f. Coordinates with IT, BFS, Lockbox financial agents, and SP campuses to perform annual Systems Acceptability Testing (SAT).
  - g. Provides Media and Publications (M&P) address information for each Lockbox site and SP center for timely printing.
  - h. Maintains Lockbox and SP campus tax form and payment address information on the official *IRS.gov* website.
  - i. Coordinates testing of pre-printed vouchers between Lockbox and vendor in conjunction with M&P.
  - j. Supports BFS in the financial agent selection process, if necessary.
  - k. Supports BFS in the Lockbox Continuity of Operations Plan (COOP).
  - l. Participates in the annual Lockbox Filing Season Readiness (FSR) process.
  - m. Determines, in conjunction with BFS, if actions are needed resulting from performance measures.
  - n. Monitors all theft cases to ensure timely and proper resolution according to the LPG and IRM 3.0.230, Lockbox Processing Procedures.
  - o. Conducts the annual Lockbox Conference and participates in quarterly Lockbox Conferences with BFS.
  - p. Conducts on-site reviews of each Lockbox site to ensure quality of services, compliance with Lockbox requirements, and internal control effectiveness and identify areas of emerging risks.
- (3) The Chief, Lockbox Policy and Oversight Section reports to the Chief, Accounting and Tax Payment Branch.
  - (4) The office symbols for the Lockbox Policy and Oversight Section are SE:W:CAS:SP:ATP:LP.

1.1.13.7.6.2.3  
(02-26-2020)

#### Accounting and Deposit Section

- (1) **Mission:** To provide support and guidance for planning, directing, managing, and executing activities specific to service center accounting programs.
- (2) To accomplish its mission, Accounting and Deposit Section:
  - a. Participates in the formalization of short- and long-range program strategies and objectives for Accounting Services.
  - b. Analyzes technical, operational, and administrative problems relating to the manual deposit, credit and account transfer, losses and shortages, manual refund, erroneous refund, refund intercept, Health Coverage Tax Credit (HCTC), hardcore payment tracer, Service Center Control File (SCCF), Unidentified Remittance File (URF), Dishonored Check File (DCF), Excess Collection File (XSF) and Automated Non-Master File (ANMF) programs.
  - c. Performs independently and provides leadership to ad hoc groups who conduct special studies, investigations, or projects.
  - d. Responds to Treasury Inspector General for Tax Administration (TIGTA)/ Government Accountability Office (GAO) issues related to Accounting and Deposit Section issues.
  - e. Works closely with Chief Financial Officer (CFO) on accounting and general ledger issues.
  - f. Updates/maintains "Courier Service" statement of work documents for each Submission Processing (SP) site.
  - g. Acts as the liaison to Taxpayer Assistance Center (TAC) offices processing payments.

- h. Collaborates with stakeholders, customers, and business partners such as Bureau of the Fiscal Service and IRS Information Technology (IT) to develop strategies for meeting operational goals.
- (3) The Chief, Accounting and Deposit Section reports to the Chief, Accounting and Tax Payment Branch.
- (4) The office symbols for the Accounting and Deposit Section are SE:W:CAS:SP:ATP:AD.

1.1.13.7.6.3  
(02-26-2020)  
**Program  
Management/Process  
Assurance Branch**

- (1) **Mission:** To act as the Submission Processing (SP) central coordination point for both internal and external reviews and reports, to react to reports and findings by ensuring recommendations are implemented, to act as the key focal point for communications with other operating units and divisions as they relate to SP programs and activities, support and monitor program effectiveness and resource usage in the SP centers, determine resource allocations through the Work Plan/Work Schedule process, and establish policies and program guidance for the quality assurance, Measured Employee Performance System (MEPS), and Program Analysis System (PAS) programs.
- (2) To accomplish its mission, Program Management and Process Assurance:
  - a. Provides support and oversight to the SP centers on Filing Season Readiness (FSR), business measures, and the Quality Assurance Program.
  - b. Provides assistance and technical advice to SP centers, and monitors center operations to ensure timely, accurate, and efficient program delivery.
  - c. Prepares work plans and work schedules for SP programs and activities, including forecasting resource needs and tracking resource utilization.
  - d. Provides assistance, data and advice for quality review activities.
  - e. Prepares IRM procedures for SP business measures.
  - f. Prepares Unified Work Requests (UWRs) for support of business measures.
- (3) The Chief, Program Management/Process Assurance Branch reports to the Director, SP.
- (4) The following sections report to the Chief, Program Management and Process Assurance Branch:
  - Monitoring Section
  - Resource Section
  - Coordination and Quality Support Section
- (5) The office symbols for Program Management/Process Assurance Branch are SE:W:CAS:SP:PM.

1.1.13.7.6.3.1  
(01-24-2023)  
**Monitoring Section**

- (1) **Mission:** To provide assistance and technical advice to Submission Processing (SP) centers and to ensure timely, accurate and efficient program delivery.
- (2) To accomplish the mission, the Monitoring Section:
  - a. Provides oversight to centers about program delivery, efficiency and effectiveness.

- b. Monitors processing in the SP centers to ensure consistency, track performance, and prepare reports.
- c. Conducts conformance reviews and site assistance visits, prepares reports, and validates site performance.
- d. Provides direction and oversight to ensure consistency on business measures data gathering and reporting by the centers.
- e. Recommends goals for, and tracks business measures results, analyzes data, prepares reports, initiates quality initiatives, and identifies best practices.
- f. Prepares IRM procedures for SP business measures and Service Center (SC) monitoring reports.
- g. Prepares Request for Information Services (RIS) for support of business measures in coordination with Information Technology (IT).
- h. Prepares reports, and Management Information Systems (MIS) requests for SP activities.
- i. Coordinates Filing Season Readiness reviews at the site level and reviews site readiness plans.
- j. Develops measures for the SP organization.
- k. Reviews and analyzes trend data to recommend areas of focus for the SP and Customer Account Services (CAS) Directors.
- l. Monitors the implementation of legislation affecting SP operations.
- m. Maintains the business measures webpage on the SP website on the IRS intranet that defines business measures methodologies and goals, displays SP measure results, and provides relevant tools, information, and communications to SP functions and all SP centers.
- n. Provides oversight and coordination of the Work Planning & Control (WP&C) reports and processes to ensure timely balancing of work, accurate Performance and Cost reports, employee performance reports, and employee time reporting.
- o. Provides oversight and coordinates with business units (BUs) that report to the WP&C to ensure proper usage and accuracy of data included in reports.
- p. Sets policy, procedure and provides oversight of the error correction and maintenance processes performed by the Reports Teams.
- q. Coordinates and communicates Project PCX mainframe processing schedules and report maintenance to the BODs and Tier II processing.
- r. Communicates quarterly, end of year, and split week processing needs to field managers (e.g., Single Entry Time Reporting (SETR) cutoffs). This includes physical inventory cut-over procedures.

(3) The Chief, Monitoring Section reports to the Chief, Program Management/ Process Assurance.

(4) The office symbols for the Monitoring Section are SE:W:CAS:SP:PM:M.

1.1.13.7.6.3.2  
(01-24-2023)

#### Resource Section

(1) **Mission** To develop and review work plans (WP) and work schedules (WS) for all Submission Processing (SP) programs and activities; to coordinate preliminary strategic planning and budget formulation proposals for SP centers; to generate the cost estimate reference IRM and the workload scheduling IRM, and to provide staff support in the preparation and review of cost benefit analysis.

(2) To accomplish the mission, the Resource Section:



- a. Coordinates cross functional issues with Statistics of Income (SOI), Large Business and International Division (LBI), Tax Exempt and Government Entities (TE/GE), Small Business/Self-Employed (SB/SE), Facilities Management and Security Services (FMSS), Information Technology (IT), and Criminal Investigation (CI) for inclusion in WP and WS.
  - b. Forecasts workload based on projections from research to anticipate and plan for growth.
  - c. Solicits assumptions from customers, researches and validates, as necessary, and determines impact on resources.
  - d. Conducts annual WP review conferences.
  - e. Conducts annual WS review conferences to refine WP estimates.
  - f. Supports and monitors program effectiveness and resource usage in the SP centers.
  - g. Prepares SP input for the strategic planning processes which determine the SP centers' long-range budgets; ensures budget allocations are adjusted to reflect increased/decreased paper or e-file volumes or changed systemic, procedural or legislative assumptions.
  - h. Authors IRM 3.30.10, Cost Estimate Reference, IRM 3.30.20, Organization, Function, and Program (OFP) Codes, and IRM 3.30.127, Workload Scheduling.
  - i. Provides staff support for the review and development of cost benefit analyses.
  - j. Provides training on WP, WS and costing techniques, as requested.
  - k. Owns the Suite of Tools for the Review and Creation of Automated Work Plans and Schedules (STRAWS) and maintains the Organization Function Program (OFP) Code website.
  - l. Recommends goals for and tracks SP efficiency measure results, analyzes data, and prepares reports for input into the Business Performance Review System (BPRS) and PAC 2B Report and critical measures.
  - m. Supports and monitors program effectiveness and resource usage in the SP centers and coordinates all financial reviews at the program level and provides input to Customer Account Services (CAS) Finance.
- (3) The Chief, Resource Section reports to the Chief, Program Management/Process Assurance.
  - (4) The office symbols for Resource Section are SE:W:CAS:SP:PM:R.

## 1.1.13.7.6.3.3

(01-24-2023)

**Coordination and  
Quality Support Section**

- (1) **Mission:** To provide support, coordination, and oversight to the Submission Processing (SP) centers and headquarters SP staffs in the areas of business resumption/continuity, National Treasury Employees Union (NTEU) notifications, Annual Assurance Review (AAR), program and training travel, space and property, physical and remittance security, IRM, recruitment, training, shutdown contingency planning, Volunteer Income Tax Assistance (VITA), and Request for Organizational Change (ROC), maintain the Embedded Quality Submission Processing (EQSP) program (including the Measured Employee Performance System (MEPS), and provide customer and program support for Work Planning and Control (WP&C) activities.
- (2) The focus of Coordination and Quality Support Section is to:
  - a. Monitor the quality of all SP products and identify systemic as well as site specific opportunities for improvement.
  - b. Provide oversight and guidance for WP&C Project PCA, Project PCC, Single Entry Time Reporting (SETR) validation, Individual Performance

Record (IPR) and production adjustments and cross-coordination of systems as they relate to WP&C, ensuring the accuracy of reports for all business units (BUs) (Wage and Investment (W&I), Small Business/Self-Employed (SB/SE), Human Capital Office (HCO), Facilities Management and Security Services (FMSS), Information Technology (IT), Taxpayer Advocate Service (TAS), etc.) reporting to WP&C.

(3) To accomplish this mission, Coordination and Quality Support Section:

- a. Coordinates cross unit issues for SP sites and acts as liaison with Site Coordinators and Planning and Analysis (P&A) Chiefs in the centers and coordinates with BODs and organizations (outside of Submission Processing) that report to the WP&C.
- b. Coordinates administrative duties including operational space issues, physical moves, and equipment needs for the SP headquarters staff in Covington, Kentucky.
- c. Serves as contacts for space and property issues in the SP centers; acts as liaison when other business units are affected.
- d. Acts as liaison and provides communications to other operating units and divisions as related to SP programs and activities.
- e. Provides guidance to the centers and headquarters staff for the AAR.
- f. Provides program support to the center campuses for the Business Resumption/Business Continuity and Physical and Remittance Security Programs.
- g. Provides advice and assistance to center management on recruitment and other personnel-related issues, acts as liaison with HCO, monitors centers' progress in meeting recruitment needs, and coordinates the Office of Government Ethics (OGE), OGE Form 450, Confidential Financial Disclosure Report, reporting requirements.
- h. Researches and coordinates training policies and procedures, coordinates training requests that require input from SP headquarters and campuses, coordinates annual training needs assessment and coordinates training for SP headquarters personnel.
- i. Coordinates with headquarters and Media and Publications to ensure the timely update and issuance of SP IRMs.
- j. Coordinates and serves as the key point of contact for the VITA, program and training travel, NTEU notifications, and ROC programs.
- k. Develops and implements data collection instruments (DCI) for functions and programs within SP. Coordinates with IRM authors to ensure DCIs are current. Provides oversight to SP centers about use of the EQSP system.
- l. Coordinates with SP centers to improve the accuracy and the effectiveness of the EQSP system.
- m. Monitors quality data from a variety of sources and prepares summary reports for SP headquarters and Field Directors.
- n. Maintains the EQSP website which provides guidance to reviewers, information for improvement specialists, and quality charts and graphs showing weekly and Quarterly data.
- o. Coordinates identification of improvement opportunities with SP centers and within SP as a whole.
- p. Coordinates targeted EQSP sampling of specific defect trend analysis.
- q. Provides direction and oversight for the Measured Employee Performance System (MEPS).
- r. Provides oversight and coordination of the WP&C reports and processes to ensure timely balancing of work, accurate Performance and Cost reports, employee performance reports, and employee time reporting.

- s. Provides oversight and coordinates with BODs that report to the WP&C to ensure proper usage and accuracy of data included in reports.
- t. Sets policy, procedure and provides oversight of the error correction and maintenance processes performed by the Reports Teams.
- u. Coordinates and communicates Project PCX mainframe processing schedules and report maintenance to the BODs and Tier II processing.
- v. Communicates quarterly, end of year, and split week processing needs to field managers (e.g., Single Entry Time Reporting (SETR) cutoffs). This includes physical inventory cut-over procedures.
- w. Provides oversight and coordination for the release and recall activities.
- x. Authors the following IRMs:

IRM Number	IRM Title
IRM 3.0.276	General, Scorecard Performance Measure Process - Security and Internal Control Review
IRM 3.30.18	Reports Teams Instructions for Work Planning and Control
IRM 3.30.19	Production Control and Performance Reporting
IRM 3.30.30	Embedded Quality for Submission Processing (EQSP) System
IRM 3.30.50	Project PCA Production Control Accounting
IRM 3.43.405	Measured Employees Performance System (MEPS) for Managers

- y. Authors the following training materials: Measured Employees Performance System (MEPS) Managers and Employee Guides, Embedded Quality Submission Processing (EQSP) Managers and Reviewers Guides.
- (4) The Chief, Coordination and Quality Support Section reports to the Chief, Program Management/Process Assurance.
  - (5) The office symbols for the Coordination and Quality Support Section are SE:W:CAS:SP:PM:CQS.

1.1.13.7.6.4  
(01-24-2023)  
**Specialty Programs  
Branch**

- (1) **Mission:** To provide guidance, establish policy, technical support and procedures for On-Line Notice Review, Files, Identity Theft (IDT), Individual Master File (IMF)/Business Master File (BMF) unpostables, IMF/BMF Entity, Individual Taxpayer Identification Number (ITIN), Acceptance Agent (AA) programs, and the Return and Income Verification Services (RAIVS)/Income Verification Express Service (IVES) programs in the Submission Processing (SP) centers.
- (2) The Specialty Programs Branch tracks and coordinates all legislative changes including Affordable Care Act (ACA), Information Return Document Matching (IRDM), Foreign Account Tax Compliance Act (FATCA) within SP to ensure all business requirements and Unified Work Requests (UWRs) for Information Technology (IT) systems are submitted timely and accurately.

- (3) To accomplish its mission, the Specialty Programs Branch:
  - a. Provides ITIN, policy, procedures, operational oversight and support to the field and the Director, SP for programs listed above.
  - b. Determines business requirements and coordinates the UWRs for submission to IT to incorporate into the SP systems.
  - c. Coordinates all issues related to administering the ITIN and AA programs, such as policy interpretation for the processing centers, and the approval of Acceptance Agent applications.
  - d. Manages the Files function, the associated National Archives and Records Administration (NARA) contract, and the Information Exchange Agreements (IEA) between the Social Security Administration and IRS on Numident and Death Master File.
  - e. Provides oversight and guidance for the United States Department of Agriculture (USDA) program in the Kansas City SP Center.
- (4) The Chief, Specialty Programs Branch, reports to the Director, SP.
- (5) The following sections report to the Specialty Programs Branch:
  - ITIN Policy Section
  - Post Processing Section
  - Technical Support Section
- (6) The office symbols for the Specialty Programs Branch are SE:W:CAS:SP:SPB.

1.1.13.7.6.4.1  
(02-26-2020)

**Individual Taxpayer  
Identification Number  
(ITIN) Policy Section**

- (1) **Mission:** To ensure ITINs are issued timely to qualifying individuals and used only for tax administration purposes. This is accomplished through enhancing safeguards, increasing public outreach and education, developing improved methods and procedures to apply for and process ITIN applications, and improving technical training and work processes for IRS employees. These tasks are done to advance the overall Service goal of customer satisfaction, educational outreach and compliance within applicable tax laws.
- (2) To accomplish its mission, the Individual Taxpayer Identification Number (ITIN) Policy Section:
  - a. Develops and implements an annual strategic program plan that details or references the activities of each functional area including Customer Assistance, Relationships and Education (CARE), Field Assistance and Compliance.
  - b. Develops, tests, and implements new procedures to facilitate improved ITIN processing and the proper use of ITINs.
  - c. Works with other functions or independently to develop and maintain relationships with external stakeholders (community-based organizations, acceptance agents, and practitioners) to promote and facilitate the proper use of ITINs.
- (3) The Chief, IPS reports to the Chief, Specialty Programs Branch.
- (4) The office symbols for the IPS are SE:W:CAS:SP:SPB:ITIN.

1.1.13.7.6.4.2  
(01-24-2023)

#### Post Processing Section

- (1) **Mission:** To develop policy, procedures, and guidance for various programs outside of the pipeline functions including:
  - On-Line Notice Review
  - Individual Master File (IMF)/Business Master File (BMF) unpostables
  - IMF/BMF Entity
  - Amended Returns (1040X)
  - Files and the associated National Archives and Records Administration (NARA) contract
  - Submission Processing (SP) Identity Theft (IDT) unpostables
  - Foreign Account Tax Compliance Act (FATCA)
  - Generalized Unpostable Framework (GUF)
  - Technical review for Form 3949-A
- (2) To accomplish its mission, the Post Processing Section:
  - a. Develops policy, procedures, and guidance for Correspondence Problem Resolution and Notice Review functions for the three SP centers.
  - b. Performs notice problem identification, resolution, and reporting.
  - c. Plans, coordinates, and participates in notice start-up activities.
  - d. Develops and maintains the Notice Review Processing System (NRPS) and On-Line Notice Review (OLNR).
  - e. Provides for the storage and retention of tax returns and related documents at the three SP centers and at the Federal Records Centers (FRCs).
  - f. Provides procedures for establishing, maintaining and updating entities on the Master File for IMF/BMF.
  - g. Provides business requirements and writes Unified Work Requests (UWRs) for all aspects of processing entity unpostables, unpostables, and On-Line Notice Review.
  - h. Establishes guidance and processes for the new FATCA registration process in Austin SP.
  - i. Provides guidance and procedures for SP IDT unpostables.
  - j. Provides guidance, procedures, and monitoring of the SP centers 1040X functions.
- (3) The Chief, Post Processing Section reports to the Chief, Specialty Programs Branch.
- (4) The office symbols for the Post Processing Section are SE:W:CAS:SP:SPB:PP.

1.1.13.7.6.4.3  
(01-24-2023)

#### Technical Support Section

- (1) **Mission:** To develop policy, procedures, and guidance for various programs outside of the pipeline functions including: legislative changes, Return and Income Verification Services (RAIVS)/Income Verification Express Service (IVES), and Unified Work Request (UWR) coordination for Submission Processing (SP).
- (2) To accomplish its mission, the Technical Support Section:
  - a. Provides support and oversight to the three SP centers for RAIVS/IVES and United States Department of Agriculture (USDA) in the Kansas City Center.
  - b. Tracks the status of tax law legislative changes and communicates SP impact to SP headquarters branches.

- c. Establishes guidance and processes for SP work stemming from tax law legislative changes and initiatives as part of UWR coordination.
  - d. Coordination of all SP UWRs.
- (3) The Chief, Technical Support Section reports to the Chief, Specialty Programs Branch.
- (4) The office symbols for the Technical Support Section are SE:W:CAS:SP:SPB:T.

1.1.13.7.6.5  
(12-21-2018)  
**e-File Services**

- (1) **Mission:** To manage all strategic and day-to-day business activities for the IRS electronic filing program. This includes the development and support of information technology solutions and the re-engineering of business processes to improve the internal and external effectiveness and efficiency of electronic filing (e-file) services.
- (2) To accomplish the mission, e-File Services:
- a. Develops the e-File Services business strategy.
  - b. Determines the sequence of the content master plan release.
  - c. Supports E-300 initiative planning and budget activities, business rule harvesting, business requirements management, updates and maintenance of e-file computer systems, and second level customer support.
  - d. Addresses security and privacy requirements.
  - e. Develops testing procedures for external partners, transition management, engagement and communications with internal and external stakeholders.
  - f. Administers the electronic filing federal/state program.
  - g. Responds to congressional inquiries.
  - h. Evaluates input from government oversight organizations e.g., Government Accountability Office (GAO)/Treasury Inspector General for Tax Administration (TIGTA), Electronic Tax Administration Advisory Committee (ETAAC), IRS Oversight Board as it pertains to electronic filing.
- (3) The Director, e-File Services reports to the Director, Submission Processing (SP).
- (4) The following branches report to e-File Services:
- Development Services Branch
  - IMF Operations and Maintenance Services Branch
  - BMF Operations and Maintenance Services Branch
  - Electronic Support Services Branch
  - Industry Stakeholder Engagement and Strategy Branch
- (5) The office symbols for e-File Services are SE:W:CAS:SP

1.1.13.7.6.5.1  
(12-21-2018)  
**Development Services Branch**

- (1) **Mission:** To ensure the successful simultaneous development of new electronic filing capabilities in support of IRS strategic business initiatives and the deployment of new functionality in support of the filing season.
- (2) To accomplish its mission, the Development Services Branch:



- a. Develops business requirements for new electronic filing capabilities, including code and edit, Generalized Mainline Framework (GMF), National Accounts Profile (NAP), record layouts, schema, and style sheets.
  - b. Engages external software developers and states in requirements definition and filing season readiness.
  - c. Develops Assurance Testing System (ATS) scenarios, makes available for external testing, coordinates internal support.
  - d. Supports and monitors internal testing.
  - e. Analyzes and resolves defects.
  - f. Develops supporting documentation, including IRM updates, external communications, and internal training material and manuals.
  - g. Conducts internal stakeholder training in support of new releases and the filing season.
  - h. Manages the transition to Operations and Maintenance Services Branch once the release exits Milestone 5 if the forms are stable.
- (3) The Chief, Development Services Branch reports to the Director, e-File Services.
- (4) The following sections report to the Development Services Branch:
- Development Services Section 1
  - Development Services Section 2
- (5) The organization symbols for Development Services Branch are SE:W:CAS:SP:DS.

1.1.13.7.6.5.1.1  
(02-26-2020)  
**Development Services  
Section 1**

- (1) **Mission:** To provide support and guidance for the development of new electronic filing capabilities in support of IRS strategic business initiatives and the deployment of new functionality.
- (2) To accomplish its mission, the Development Services Section 1:
- a. Develops business requirements for new electronic filing capabilities, including code and edit, Generalized Mainline Framework (GMF), National Accounts Profile (NAP), record layouts, schema, and style sheets.
  - b. Engages external software developers and states in requirements definition and filing season readiness.
  - c. Develops Assurance Testing System (ATS) scenarios, makes available for external testing, coordinates internal support.
  - d. Supports and monitors internal testing.
  - e. Analyzes and resolves defects.
  - f. Develops supporting documentation, including IRM updates, external communications, and internal training material and manuals.
  - g. Conducts internal stakeholder training in support of new releases and the filing season.
  - h. Manages the transition to Operations and Maintenance Services Branch once the release exits Milestone 5 if the forms are stable.
- (3) The Chief, Development Services Section 1 reports to the Chief, Development Services Branch.
- (4) The organization symbols for Development Services Section 1 are SE:W:CAS:SP:DS:DS1.

1.1.13.7.6.5.1.2  
(02-26-2020)

**Development Services  
Section 2**

- (1) **Mission:** To ensure the successful simultaneous development of new electronic filing capabilities in support of IRS strategic business initiatives and the deployment of new functionality in support of the filing season.
- (2) To accomplish its mission, the Development Services Section 2:
  - a. Develops business requirements for new electronic filing capabilities, including code and edit, Generalized Mainline Framework (GMF), National Accounts Profile (NAP), record layouts, schema, and style sheets.
  - b. Engages external software developers and states in requirements definition and filing season readiness.
  - c. Develops Assurance Testing System (ATS) scenarios, makes available for external testing, coordinates internal support.
  - d. Supports and monitors internal testing.
  - e. Analyzes and resolves defects.
  - f. Develops supporting documentation, including IRM updates, external communications, and internal training material and manuals.
  - g. Conducts internal stakeholder training in support of new releases and the filing season.
  - h. Manages the transition to Operations and Maintenance Services Branch once the release exits Milestone 5 if the forms are stable.
- (3) The Chief, Development Services Section 2 reports to the Chief, Development Services Branch.
- (4) The organization symbols for Development Services Section 2 are SE:W:CAS:SP:DS:DS2.

1.1.13.7.6.5.2  
(01-24-2023)

**IMF Operations and  
Maintenance Services  
Branch**

- (1) **Mission:** To ensure ongoing operations and maintenance of electronic filing capabilities previously deployed for Individual Master File (IMF) return processing, including requirements analysis and development pertaining to legislative changes and expiring provisions.
- (2) To accomplish its mission, the IMF Operations and Maintenance Services Branch:
  - a. Coordinates annual product maintenance.
  - b. Oversees product preparation for the filing season.
  - c. Monitors and supports the filing season by conducting Controlled Launch/ Submission Review activities to ensure the accuracy of the Business Rules, Code and Edit Rules, Stylesheet displays, Schema contents, Software ID usage, Master File postings, and payment processing.
  - d. Conducts post filing season assessment.
  - e. Participates in external forums and other professional conferences as required.
  - f. Supports e-file marketing and communication efforts.
  - g. Oversees the operation of the Modernized e-File (MeF) IMF Operations and Maintenance Services Branch SharePoint site collection.
  - h. Participates in Government Accountability Office (GAO) and Treasury Inspector General for Tax Administration (TIGTA) audits, improving operations as recommended.
  - i. Reviews IRMs and publications to ensure accuracy and consistency in all electronic and paper tax return filing.

- j. Reviews MeF documentation to ensure accurate implementation of requirements.
  - k. Maintains IRM 3.42.5, IRS e-File for Individual Tax Returns.
  - l. Assists external customers with understanding the filing requirements by addressing questions received through the MeF mailbox and the e-help desk.
  - m. Maintains *IRS.gov* content related to the electronic filing of individual returns.
  - n. Manages the implementation of the individual e-File Assurance Testing System (ATS) by ensuring the testing specifications are updated annually and published timely. Prepares QuickAlerts to inform external stakeholders of individual e-file related requirement changes.
  - o. Prepares Knowledge Incident/Problem, Service and Asset Management (KISAMs) to resolve programming issues.
- (3) The Chief, IMF Operations and Maintenance Services Branch reports to the Director, e-File Services.
- (4) The following sections report to IMF Operations and Maintenance Services Branch:
- Individual e-File Section 1
  - Individual e-File Section 2
- (5) The office symbols for IMF Operations and Maintenance Services Branch are SE:W:CAS:SP:IOM.

1.1.13.7.6.5.2.1  
(01-24-2023)  
**Individual e-File  
Sections 1 and 2**

- (1) **Mission:** To ensure timely, accurate, and efficient program delivery of Individual Master File (IMF) e-file requirements for a successful filing season.
- (2) To accomplish its mission, Individual e-File Sections 1 and 2:
- a. Researches and maintains forms and schedules in the Form 1040 family that are part of the 1040 e-file program.
  - b. Maintains and supports the yearly changes to Generalized Mainline Framework (GMF) in support of Core Record Layout (CRL) changes for Paper Processing Branch.
  - c. Maintains the MeF IMF Enterprise Acquisition Integration Broker (EAIB) for checking National Account profile (NAP) and Duplicate TINs.
  - d. Manages the annual implementation of the Assurance Testing System (ATS) program for Individual e-file returns/documents.
  - e. Supports the annual implementation of the Electronic Federal Tax Payment System (EFTPS).
  - f. Ensures ATS specifications and electronic filing specifications (Pub 1436, Assurance Testing System (ATS) Guidelines for Modernized e-File (MeF) Individual Tax Returns) are updated annually and published/posted to the web timely.
  - g. Evaluates new legislation and determine its impact on e-filing requirements.
  - h. Originates and coordinates Unified Work Requests (UWRs) with the branch and other internal stakeholders.
  - i. Provides support for filing season start-up at designated hub sites.
  - j. Coordinates timely posting of updated Individual e-File Business Rules and Schema to the Secure Object Repository (SOR) for external stakeholders.

- k. Coordinates timely posting of updated Individual e-File Business Rules and Schema to the Servicewide Electronic Research Program (SERP) for internal stakeholders.
  - l. Supports and serves as a program consultant on current Wage and Investment (W&I) and other business units (BUs) marketing of e-file programs.
  - m. Ensures annual maintenance activity for federal/state e-file products.
  - n. Provides support to the states for the federal/state program.
  - o. Supports Integrated Data Retrieval System (IDRS) Philadelphia Unit as Unit Security Representative (USR) and Alternate USR.
  - p. Participates in quality review (QR) and on-site testing.
  - q. Oversees the submission and processing of Form 8453, U.S. Individual Income Tax Transmittal for an IRS e-file Return and required paper forms or supporting documentation.
  - r. Manages the requirements for the Practitioner Personal Identification Number (PIN) Program.
  - s. Manages the requirements for the Self-Select PIN Program.
  - t. Researches and prepares responses to Congressional Inquiries, Treasury Inspector General for Tax Administration (TIGTA) Audits, and Employee Suggestions.
  - u. Maintains web (*IRS.gov*) content related to program assignments.
  - v. Responds to ad hoc requests related to programs within the section's responsibility and requests not falling into a specific program responsibility in the branch.
- (3) The Chiefs, Individual e-File Sections 1 and 2 report to the Chief, IMF Operations and Maintenance Services Branch.
  - (4) The office symbols for e-File Sections 1 and 2 are SE:W:CAS:SP:IOM:I1 and SE:W:CAS:SP:IOM:I2.

1.1.13.7.6.5.3  
(01-24-2023)

**BMF Operations and  
Maintenance Services  
Branch**

- (1) **Mission:** To support customer-valued e-solutions for Servicewide electronic products and services by advancing IRS electronic business opportunities to meet the changing demands of the future while delivering a positive customer experience.
- (2) To accomplish its mission, the BMF Operations and Maintenance Services Branch:
  - a. Coordinates annual product maintenance and prepares and tracks Unified Work Requests (UWRs), ensuring requirements are implemented timely and accurately.
  - b. Oversees product preparation for the filing season.
  - c. Prepares Secure Object Repository (SOR) and Servicewide Electronic Research Program (SERP) distributions (BMF Schema/Business Rule Packages).
  - d. Monitors and supports the filing season; conducts Controlled Launch/Submission Review activities to ensure the accuracy of the Business Rules, Code and Edit Rules, Stylesheet displays, Schema contents, Software ID usage, Master File postings, and payment processing.
  - e. Conducts post filing season assessment.
  - f. Reviews and analyzes trend data to recommend areas of focus for paper processing and electronic filing processing.
  - g. Conducts process improvements to enhance quality and operational efficiency.

- h. Serves as a Subject Matter Expert on sub-teams in support of the Growing Business e-file Strategy.
  - i. Gathers data and acts as consultant on various research projects.
  - j. Participates in external forums and other professional conferences as required.
  - k. Supports e-file marketing and communication efforts.
  - l. Oversees the operation of the Modernized e-File (MeF) SharePoint site collection.
  - m. Participates in Government Accountability Office (GAO) and Treasury Inspector General for Tax Administration (TIGTA) Audits, improving operations as recommended.
  - n. Reviews IRMs and publications to ensure accuracy and consistency in all electronic and paper tax return filing.
  - o. Reviews MeF documentation to ensure accurate implementation of requirements.
  - p. Assists external customers with understanding the filing requirements by addressing questions received through the MeF mailbox and the e-Help desk.
  - q. Maintains *IRS.gov* content related to the electronic filing of business returns.
  - r. Ensures annual maintenance activity for federal and state e-file products.
  - s. Develops Federal/State Memorandums of Understanding (MOUs).
  - t. Provides support to the states for the federal/state program and supports the annual Federation of Tax Administrators (FTA) symposium.
  - u. Prepares QuickAlerts to inform external stakeholders of business e-file related requirement changes.
  - v. Prepares Knowledge Incident/Problem, Service and Asset Management (KISAMs) to resolve programming issues.
- (3) The Chief, BMF Operations and Maintenance Services Branch reports to the Director, e-File Services.
  - (4) The following sections report to BMF Operations and Maintenance Services Branch:
    - Corporate and Partnership Section
    - Estates and Trusts/Employment Tax/Excise Tax Section
  - (5) The office symbols for BMF Operations and Maintenance Services Branch are SE:W:CAS:SP:BOM.

1.1.13.7.6.5.3.1  
(01-24-2023)  
**Corporate and  
Partnership Section**

- (1) **Mission:** To ensure timely, accurate, and efficient program delivery of Modernized e-File (MeF) requirements for Business Master File (BMF) Corporation and Partnership tax returns and shared forms to ensure a successful filing season.
- (2) To accomplish its mission, the Corporate and Partnership Section:
  - a. Evaluates new legislation and determines its impact on Form 1120, U.S. Corporation Income Tax Return, Form 1065, U.S. Return of Partnership Income, and shared forms for MeF requirements; ensuring the accuracy of Business Rules, Code and Edit Rules, Dependencies, Generalized Mainline Framework (GMF), Schemas, and Stylesheets.

- b. Analyzes technical, operational, and administrative problems which exist or may arise in programs relating to Form 1065, Form 1120, and shared forms MeF processing.
  - c. Coordinates Corporate and Partnership program activities with other e-file program managers and analysts to address cross-functional issues, develop strategies, and ensure consistency of approach.
  - d. Manages the implementation of the business e-file Assurance Testing System (ATS); ensures testing specifications for electronic filing are updated annually and posted timely to *IRS.gov* for Form 1065, Form 1120, and shared forms.
  - e. Maintains Publication 4163, Modernized e-File (MeF) Information for Authorized IRS e-File Providers for Business Returns.
- (3) The Chief, Corporate and Partnership Section reports to the Chief, BMF Operations and Maintenance Services Branch.
- (4) The office symbols for the Corporate and Partnership Section are SE:W:CAS:SP:BOM:CP.

1.1.13.7.6.5.3.2  
(02-26-2020)

**Estates and  
Trusts/Employment  
Tax/Excise Tax Section**

- (1) **Mission:** To ensure timely, accurate, and efficient program delivery of Modernized e-File (MeF) requirements for Estates and Trusts, Employment Tax and Excise tax returns to ensure a successful filing season.
- (2) To accomplish its mission, Estates and Trusts/Employment Tax/Excise Tax Section:
- a. Reviews and analyzes trend data to recommend areas of focus for paper processing and electronic filing processing.
  - b. Ensures annual maintenance activity for federal/state e-file products.
  - c. Provides support to the states for the federal/state program and supports the annual Federation of Tax Administrators (FTA) symposium.
  - d. Serves as a program consultant on current Wage and Investment (W&I) and Small Business/Self-Employed (SB/SE) marketing of e-file programs.
  - e. Participates (gathers data and acts as consultant) on various research projects.
  - f. Prepares and tracks section Unified Work Requests (UWRs); ensuring timely and accurate implementation of requirements.
  - g. Responds to ad hoc requests not applicable to a specific branch, section, or analyst.
  - h. Manages the implementation of the business e-file Assurance Testing System (ATS) and ensures testing specifications of electronic filing are updated annually and timely published to *IRS.gov* for Form 720, Quarterly Federal Excise Tax Return, Form 94x Employment Tax Series, Form 1041, U.S. Income Tax Return for Estates and Trusts, Form 2290, Heavy Highway Vehicle Use Tax Return, Form 8849, Claim for Refund of Excise Taxes, and shared forms.
  - i. Maintains IRM 3.42.4, IRS e-File for Business Tax Returns.
  - j. Maintains Publication 4164, Modernized e-File (MeF) Guide for Software Developers and Transmitters.
  - k. Maintains Publication 5078, Assurance Testing System (ATS) Guidelines for Modernized e-File (MeF) Business Submissions, which contains general and program specific testing information for all business form types for use in completing the ATS process.



- (3) The Chief, Estates and Trusts/Employment Tax/Excise Tax Section reports to the Chief, BMF Operations and Maintenance Services Branch.
- (4) The office symbols for Estates and Trusts/Employment Tax/Excise Tax Section are SE:W:CAS:SP:BOM:ETE.

1.1.13.7.6.5.4  
(12-21-2018)  
**Electronic Support  
Services Branch**

- (1) **Mission:** To direct technical support to external software developers, transmitters, practitioners, and states.
- (2) To accomplish its mission, the Electronic Support Services Branch:
  - a. Prepares filing season statistical recaps, system performance information, and briefing material in support of E-300 initiative planning and budget process, and congressional and government oversight inquiries.
  - b. Manages filing season shutdown, cut-over, and start-up activities and communications.
  - c. Prepares and shares highly complex statistical data with employees across Wage and Investment (W&I). Works closely with Business Objects Enterprise (BOE) administrators to improve the end user experience.
  - d. Supports the IRS's collaborative effort with the tax industry and the states to help combat stolen identity refund fraud.
  - e. Researches and briefs senior leadership if a proposed requirement change will cause any negative impacts on electronic tax or information returns.
  - f. Provides formal responses to Treasury Inspector General for Tax Administration (TIGTA) inquiries, Congressional requests, and other information document requests.
- (3) The Chief, Electronic Support Services Branch reports to the Director, e-File Services.
- (4) The following sections report the Electronic Support Services Branch:
  - Customer Outreach and System Support Section
  - Affordable Care Act (ACA) Information Returns/Modernized Information Returns System Support Section
- (5) The office symbols for the Electronic Support Services Branch are SE:W:CAS:SP:ESS.

1.1.13.7.6.5.4.1  
(02-26-2020)  
**Customer Outreach and  
System Support Section**

- (1) **Mission:** To provide direct technical support to external software developers, transmitters, practitioners, and states and to manage the Federal Information Security Management Act (FISMA) requirements for all applications owned by Submission Processing (SP).
- (2) To accomplish its mission, the Customer Outreach and System Support Section:
  - a. Provides technical support to software developers, transmitters, and states as they move from testing to production status.
  - b. Maintains the application-to-application toolkit used by software developers and states to develop their electronic filing applications that interface with the IRS.
  - c. Opens, tracks, and works with Information Technology (IT) to resolve Knowledge, Incident/Problem, Service Asset Management (KISAM) programming issues.

- d. Responds to elevated inquiries made through the Modernized e-File (MeF) and ACA Information Returns (AIR) mailboxes.
  - e. Manages and resolves Level 2 cases reported through the e-help desk, Accounts Management, and National Account Managers.
  - f. Works with SP, Affordable Care Act, and IT branches, Development Services, IMF Operations and Maintenance Services Branch and BMF Operation and Maintenance Services Branch on enhancement requirements to address performance and functionality gaps.
  - g. Participates in internal and external stakeholder testing and production calls.
  - h. Serves as content managers for the SP content published for software developers and transmitters on *IRS.gov*.
  - i. Maintains MeF operational status on *IRS.gov*.
  - j. Ensures the systems owned by SP follow the guidance specified in the FISMA.
  - k. Maintains the SP website on the IRS intranet, which supports the SP mission and provides relevant tools, information and communications to functions across all business units (BUs).
  - l. Maintains the Electronic Tax Administration Research and Analysis System and ERWS databases and e-file reports webpage.
  - m. Provides statistical reports on electronically filed returns.
  - n. Reviews and approves all Unified Work Requests for the division.
- (3) The Chief, Customer Outreach and System Support reports to the Chief, Electronic Support Services Branch.
  - (4) The office symbols for the Customer Outreach and System Support Section are SE:W:CAS:SP:ESS:CO.

1.1.13.7.6.5.4.2  
(02-26-2020)

**ACA Information  
Returns/Modernized  
Information Returns  
System Support Section**

- (1) **Mission:** To provide direct technical support to external software developers, transmitters, and the Centers for Medicare and Medicaid Services (CAS).
- (2) To accomplish its mission, the ACA Information Returns/Modernized Information Returns System Support Section:
  - a. Supports technical support to software developers and transmitters as they move from testing to production status.
  - b. Manages and resolves Level 2 cases reported through the e-help desk, Accounts Management, and CMS.
  - c. Manages and responds to inquiries made through the IRS Modernized e-File (MeF) and AIR email accounts.
  - d. Works with Submission Processing, Affordable Care Act (ACA), Information Technology (IT), Development Services, IMF Operations and Maintenance Services Branch, and BMF Operation and Maintenance Services Branch on enhancement requirements to address performance and functionality gaps.
  - e. Issues technical quick alerts and acts as gatekeeper of all external technical communications.
  - f. Hosts and manages internal and external stakeholder testing and production calls.
  - g. Presents information at external and internal conferences.
  - h. Manages filing season shutdown, cut-over, and start up activities and communications.
  - i. Serves as content managers for the AIR and MeF content published for software developers and transmitters on *IRS.gov*.

j. Maintains MeF and AIR operational status on *IRS.gov*.

- (3) The Chief, AIR/Modernized Information Returns System Support Section reports to the Chief, Electronic Support Services Branch.
- (4) The office symbols for AIR/Modernized Information Returns System Support Section are SE:W:CAS:SP:ESS:AIR.

1.1.13.7.6.5.5  
(12-21-2018)  
**Industry Stakeholder  
Engagement and  
Strategy Branch**

- (1) **Mission:** To provide expertise and guidance to internal and external customers to enable the development or refinement of e-filing strategies and policies, and to coordinate resolution of large-scale issues affecting the tax ecosystem, in order to achieve viable electronic tax administration solutions.
- (2) To accomplish its mission, the Industry Stakeholder Engagement and Strategy Branch:
  - a. Administers the Free Filing Program.
  - b. Supports the needs of internal business organizations to interact with the largest external partners successfully.
  - c. Supports the broad tax ecosystem by enabling external partners to interact successfully with the IRS.
- (3) To further accomplish the mission, the Industry Stakeholder Engagement and Strategy Branch provides guidance to internal and external stakeholders via channels and groups including:
  - Council for Electronic Revenue Communication Advancement (CERCA)
  - National Association of Computerized Tax Processors (NACTP)
  - Federation of Tax Administrator's (FTA) Tactical Advisory Group (TAG)
  - Largest software companies via the National Account Management (NAM) program
  - IRS Pre-Filing Season Meeting
  - Reporting Agents Forum (RAF)
  - Software Developers Conference
  - Payroll Industry Calls
  - Largest Transmitters Conference Calls
  - Contact Center Forum (CCF)
- (4) The Chief, Industry Stakeholder Engagement and Strategy Branch reports to the Director, e-File Services.
- (5) The office symbols for the Industry Stakeholder Engagement and Strategy Branch are SE:W:CAS:SP:IS.

1.1.13.7.6.6  
(01-24-2023)  
**Submission Processing  
(SP) Field Directors  
(Austin, Kansas City,  
and Ogden)**

- (1) **Mission:** To provide America's taxpayers with top-quality customer service by timely and efficiently processing all Individual Master File (IMF) and Business Master File (BMF) tax returns, documents, payments and refunds, including processing of international returns.
- (2) To accomplish the mission, the SP centers:
  - a. Oversee day-to-day operations for SP.
  - b. Formulate short and long-range program policy guidance, strategies and objectives.

- c. Coordinate program activities with the Director, Customer Account Services (CAS), and Director, SP, to prepare Servicewide policy guidance, address cross-functional issues, develop strategies and ensure consistency of approach.
  - d. Direct statistical analysis and evaluation of the elements comprising SP's business measures.
  - e. Ensure subordinate managers operate as an effective management team and handle all management functions in an equitable and responsive manner to meet the needs of customers.
  - f. Coach subordinate managers and assist in the resolution of complex issues.
- (3) The three SP Field Directors for Austin, Kansas City, and Ogden report to the Director, SP.
- (4) The following Operations report to the Field Directors, SP centers:
- Site Coordinator
  - Receipt and Control Operation
  - Data Conversion Operation
  - Document Perfection Operation
  - Input Correction Operation
  - Planning and Analysis
  - Accounting Operation
  - Statistics of Income (SOI) Operation (Ogden only)
  - Individual Taxpayer Identification Number (ITIN)
- (5) The office symbols for the Field Directors, SP centers are:
- Austin - SE:W:CAS:SP:AU
  - Kansas City - SE:W:CAS:SP:KC
  - Ogden - SE:W:CAS:SP:O

1.1.13.7.6.6.1  
(09-01-2005)  
**Site Coordinator**

- (1) **Mission:** To coordinate issues impacting the campuses by representing Submission Processing (SP), Accounts Management (AM), and Return Integrity and Compliance Services Directors in addressing cross-functional issues and emerging areas of concern.
- (2) To accomplish the mission, the Site Coordinators:
- a. Provide the primary support for the cross-unit coordination council by overseeing major activities that affect multiple functions with different reporting structures.
  - b. Serve as primary liaison to ensure administrative and logistical support is provided to all campus entities by working with Information Technology (IT), Facilities Management and Security Services (FMSS) and other shared services.
  - c. Oversees and provides administrative supervision to one or more Interpreters who provide sign language interpretation for employees and visitors in all campus functions.
- (3) The Site Coordinators report to the SP Field Directors.
- (4) The Analytical Support staff reports to the Site Coordinator.

1.1.13.7.6.6.2  
(09-01-2005)  
**Receipt and Control  
Operation**

- (1) **Mission:** To efficiently and accurately receive, batch and distribute tax returns, taxpayer correspondence, and other documents, and process payments.
- (2) To accomplish this mission, the Receipt and Control Operation (RCO):
  - a. Opens all incoming mail and sorts it to the correct function.
  - b. Establishes the control systems that monitor returns processing activities.
  - c. Processes all remittances to maximize cash management practices and availability of funds to the United States Treasury.
- (3) The RCO Managers report to the Submission Processing (SP) Field Directors.
- (4) The following Department Managers report to the RCO Managers.
  - Extraction Department
  - Deposit/Batching Department

1.1.13.7.6.6.3  
(10-07-2013)  
**Data Conversion  
Operation**

- (1) **Mission:** To convert tax return information and other documents to electronic data.
- (2) To accomplish this mission, the Data Conversion Operation (DCO):
  - a. Ensures the accurate and complete processing of documents received.
  - b. Inputs all fact of filing, entity, payment, and tax return information to the IRS computer system for posting to the Master File.
- (3) The DCO Managers report to the Submission Processing Field Directors.
- (4) The Data Conversion Department Managers report to the Data Conversion Operation Managers.

1.1.13.7.6.6.4  
(03-01-2007)  
**Document Perfection  
Operation**

- (1) **Mission:** To prepare tax returns and other documents for conversion to electronic data and ensure taxpayer name, address and identification numbers are updated as necessary in the IRS computer system.
- (2) To accomplish this mission, the Document Perfection Operation:
  - a. Verifies processing ability of submitted returns.
  - b. Secures all missing return information from the taxpayer.
  - c. Prepares returns for input by Data Conversion and inputs address and other entity changes.
  - d. Provides support to Electronic Return Originators (EROs) and transmitters in the Individual Master File (IMF) sites that support electronic filing.
- (3) The Document Perfection Operation Managers report to the Submission Processing Field Directors.
- (4) The Code and Edit/Entity Department Managers report to the Document Perfection Operation Managers.
- (5) The e-help Department Managers report to the Document Perfection Operation Managers (Andover and Austin).

1.1.13.7.6.6.5  
(03-01-2007)

**Input Correction  
Operation**

- (1) **Mission:** To provide support to Submission Processing (SP) Operations by perfecting unprocessable documents and transactions.
- (2) To accomplish this mission, the Input Correction Operation:
  - a. Perfects and resolves conditions that prevent transactions from posting to the Master Files.
  - b. Perfects documents to correct non-processable conditions.
  - c. Contacts taxpayers to resolve issues relating to name, address and identification number.
  - d. Reviews outgoing notices on a sample basis ensuring product accuracy and identifying error trends.
  - e. Provides support to Electronic Return Originators (EROs) and transmitters in the Business Master File (BMF) sites supporting Electronic Filing.
- (3) The Input Correction Operation Managers report to the SP Field Directors.
- (4) The following Department Managers report to the Input Correction Operation Managers:
  - Error Resolution Department
  - Unpostables/Rejects Department
  - Notice Review Department

1.1.13.7.6.6.6  
(10-07-2013)

**Planning and Analysis,  
Submission Processing**

- (1) **Mission:** To the Field Directors, Submission Processing (SP), ensuring that service policies, programs and procedures are applied uniformly and efficiently.
- (2) To accomplish this mission, Planning and Analysis:
  - a. Analyzes processes to identify and resolve systemic and procedural problems.
  - b. Coordinates specific projects or programs for the Field Director; disseminates and consolidates responses to director's controls received from headquarters, the Director, SP, or other areas.
  - c. Organizes and monitors implementation of new programs; serves as central contact point for work plan and budgetary matters.
  - d. Provides filing season oversight that facilitates the timely accomplishment of all program completion dates (PCD).
- (3) The Planning and Analysis Chief reports to the SP Field Director.
- (4) The following report to the Planning and Analysis Chief:
  - Planning and Analysis Staff
  - Improvement Team
  - Course Development Staff (Kansas City and Austin only)

1.1.13.7.6.6.7  
(03-01-2007)

**Accounting Operation**

- (1) **Mission:** To timely and accurately establish a record of all transactions for returns and documents processed through the IRS and provide special services for unique functions.
- (2) To accomplish this mission, the Accounting Operation:
  - a. Receives and verifies accounting documents.
  - b. Maintains and reconciles accounting records.
  - c. Certifies tax assessments and prepares reports.



- d. Provides requirements for receiving, processing, controlling and releasing refund litigation and/or potential refund litigation case requests from Area or Chief Counsel or their representatives upon request.
  - e. Maintains and reconciles Single Entry Time Reporting (SETR) and Work Planning and Control (WP&C) accounting records.
  - f. Provides photocopies and transcripts of returns to taxpayers and their representatives upon request.
- (3) The Accounting Operation Managers report to the Submission Processing Field Directors.
  - (4) The following Department Managers report to the Accounting Operation Managers:
    - Accounting Control Department
    - Accounting Services Department

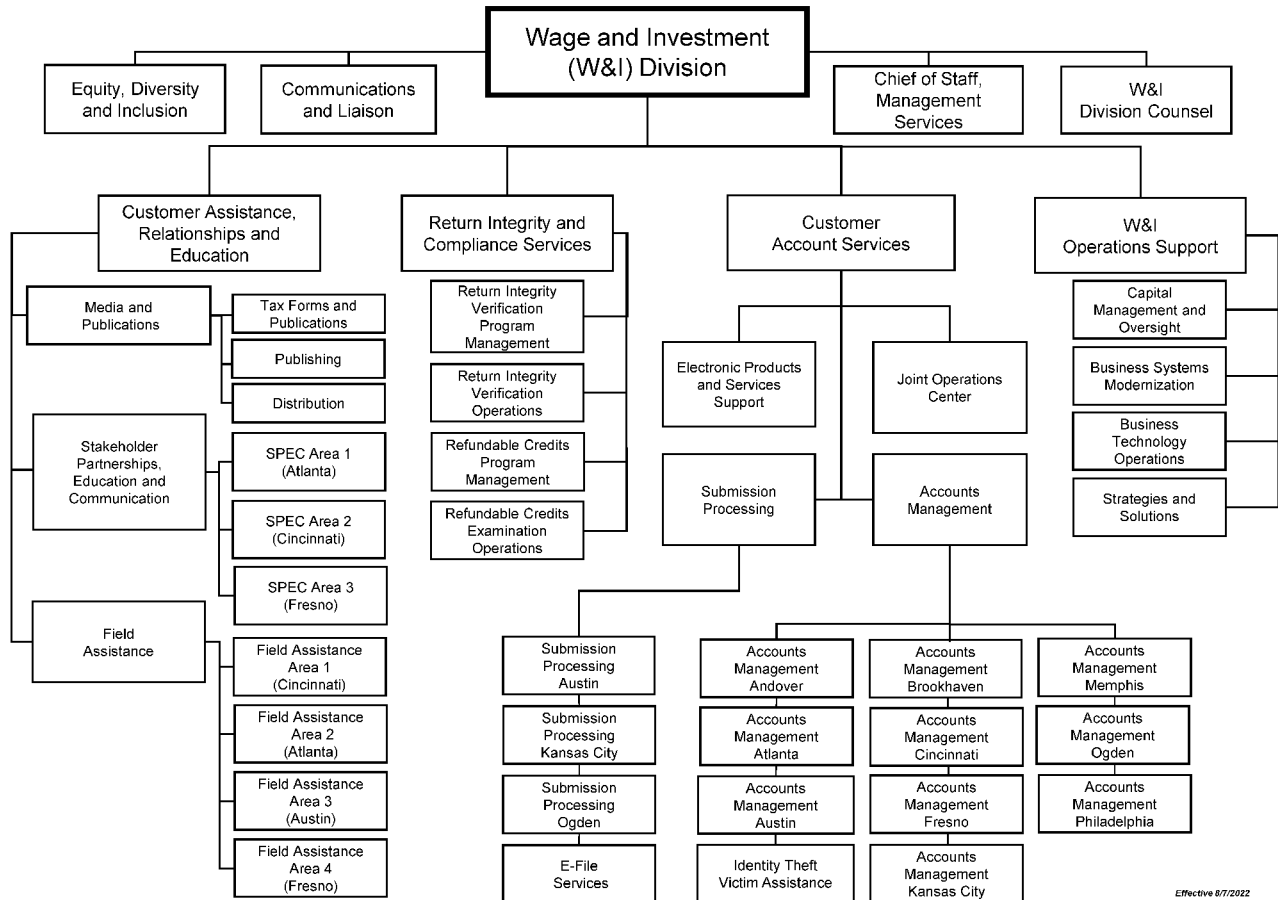
1.1.13.7.6.6.8  
(03-01-2007)  
**Statistics of Income  
(SOI) Operation**

- (1) **Mission:** To collect and process data from tax returns and other official documents so that it becomes useful information to be provided to customers in the form of tabulations, electronic data, scanned images, and publications.
- (2) To accomplish this mission, Statistics of Income (SOI) Operation:
  - a. Compiles information from tax returns sampled from all SP centers.
  - b. Conducts IRS studies on the operations of the tax laws for individuals, corporations, partnerships, sole proprietorships, estates, exempt organizations, trusts, and the international area.
  - c. Provides information used by various federal and state agencies, corporate America, educational and research organizations, foreign governments and international organizations in decision making activities.
  - d. Makes data available to the general public in the form of publications and electronic databases.
  - e. Scans a variety of documents to support Large Business and International (LB&I) and Small Business/Self-Employed (SB/SE) Compliance initiatives including, but not limited to, preparation of documents for court cases.
- (3) The SOI Operation Managers report to the Submission Processing (SP) Field Directors.

1.1.13.7.6.6.9  
(03-01-2007)  
**Individual Taxpayer  
Identification Number  
(ITIN) Operation**

- (1) **Mission:** To assign Individual Taxpayer Identification Numbers (ITINs) to taxpayers who submit Form W-7, Application for IRS Individual Taxpayer Identification Number; submit associated tax returns into the pipeline for processing after assignment of ITINs; and ensure taxpayer name, address and identification numbers are updated as necessary in the IRS computer system
- (2) To accomplish this mission, the **Individual** Taxpayer Identification Number (ITIN) Operation:
  - a. Reviews each *Form W-7* and supporting documentation for completeness and correctness.
  - b. Secures all missing supporting documentation from the taxpayer.
  - c. Rejects those applications which lack the required supporting documentation.
  - d. Returns original supporting documents to the taxpayer.

- e. Inputs all required data to the ITIN Real-time System.
  - f. Prepares associated tax returns for input by Pipeline functions by editing the ITIN(s) on the return.
  - g. Inputs address and other entity changes as required.
- (3) The ITIN Operation Manager reports to the Submission Processing Field Director.
- (4) The ITIN Department Managers report to the ITIN Operations Manager.

**Exhibit 1.1.13-1 (01-24-2023)****Wage and Investment (W&I) Organization Chart and Structure**

Effective 8/7/2022

