



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

1.4.5

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EFFECTIVE DATE

(12-02-2020)

PURPOSE

- (1) This transmits IRM 1.4.5, Resource Guide for Managers, Corporate Tax Administration Tools.

BACKGROUND

- (1) IRM 1.4.5 provides IRS managers with the background relating to delivery of corporate tax administration tools, where and how to access them, and related training materials.

MATERIAL CHANGES

- (1) The following changes were made to IRM 1.4.5:

| IRM Subsection | IRM Content Changes |
|--------------------|---|
| IRM 1.4.5.4.1 | Updated title to change abbreviation from ER to Electronic Research. |
| IRM 1.4.5.4.2 | Changed Saba Meeting to Online Training and clarified that it may be IRS or vendor led. |
| Throughout the IRM | Editorial changes made throughout the IRM section, including hyperlink updates. |

EFFECT ON OTHER DOCUMENTS

IRM 1.4.5, Resource Guide for Managers, Corporate Tax Administration Tools, dated April 11, 2019 is superseded.

AUDIENCE

This IRM is intended for IRS managers Servicewide.

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(SPDER)

1.4.5

Corporate Tax Administration Tools

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1.4.5.1
(04-11-2019)
Program Scope and Objectives

- (1) **Purpose:** This IRM section provides an overview of the program to purchase commercial research products and services to support tax administration activities.
- (2) **Audience:** All IRS managers involved in research and analysis of data to support tax administration activities.
- (3) **Policy Owner:** The Office of Servicewide Policy, Directives and Electronic Resources (SPDER), under Research, Applied Analytics and Statistics (RAAS).
- (4) **Program Owner:** SPDER is the program office responsible for overseeing the purchase of enterprise-wide research products and services, and for providing guidance on the use of these tools. Each IRS organization is responsible for establishing personnel to administer login access for the tools.
- (5) **Primary Stakeholders:** All IRS organizations

1.4.5.1.1
(04-11-2019)
Background

- (1) Prior to the existence of SPDER, individual IRS organizations were each maintaining their own separate electronic research contracts (often with the same vendor).
- (2) In 1999, the Commissioner recognized a need to centralize electronic research contracts to create the capability for all IRS business units to conduct electronic tax law research, foster better collaboration of research efforts across the service and to significantly reduce research costs. On December 22, 1999, the Office of Servicewide Policy, Directives and Electronic Research (SPDER) officially stood up as an organization. The name was subsequently changed to Servicewide Policy, Directives and Electronic Resources. SPDER strategically designs, delivers, and manages a set of tax administration and knowledge tools to enable IRS employees to meet their responsibilities for enforcement, compliance and customer service.

1.4.5.1.2
(04-11-2019)
Authority

- (1) IRS Restructuring and Reform Act of 1998 (RRA 98).
- (2) Policy Statement 1-3 governs IRS research activities. The guidance in this IRM section conforms with Policy Statement 1-3 establishing the foundation for research in the IRS to improve operations and decision-making through the service.

1.4.5.1.3
(04-11-2019)
Roles and Responsibilities

- (1) The Director, Strategy and Business Solutions, is the program manager for SPDER.
- (2) SPDER, in a stewardship role, provides oversight of the enterprise strategy for delivering electronic research tools.
- (3) Executives of each IRS organization are responsible for providing ID Administrators for electronic research tools. ID administrators create and maintain IDs. They aid users when called upon.

1.4.5.1.4
(04-11-2019)
Program Controls

- (1) Electronic Research Oversight Council (EROC) is comprised of representatives from each division and function, including Chief Counsel. The EROC is chartered to provide a strategic direction for the identification and delivery of tax administration tools. This group provides a forum for division collaboration on the delivery of research services to employees.

- a. The EROC members list is posted on ReferenceNet at <http://rnet.web.irs.gov/EROC/members.aspx>.
 - b. The EROC serves as a decision-making body and makes recommendations on electronic research issues, including product content and features, training, and problem resolution.
- (2) SPDER requires quarterly reports from each service provider documenting access, usage, training, and known issues.
 - (3) SPDER reviews all requests for local (e.g. non-enterprise) electronic research services to ensure they are not duplicating existing contracts.

1.4.5.1.5

(04-11-2019)

**Terms/Definitions/
Acronyms**

- (1) The table lists commonly used acronyms and their definitions:

Acronyms

| BOD | Business Operating Division |
|------------|---|
| EROC | Electronic Research Oversight Council |
| RAAS | Research, Applied Analytics and Statistics |
| SPDER | Servicewide Policy, Directives and Electronic Resources |

1.4.5.1.6

(04-11-2019)

Related Resources

- (1) The following are related resources:
 - Memorandum announcing the creation of the Office of Servicewide Policy, Directives and Electronic Research (SPDER), presently known as the Office of Servicewide Policy, Directives and Electronic Resources (SPDER), refer to <http://spder.web.irs.gov/officeinfo/general/SPDERMemo.pdf>.
 - ReferenceNet webpage at <http://rnet.web.irs.gov/>.

1.4.5.2

(04-11-2019)

**Enterprise Research
Program**

- (1) The following table lists the types of research products and services available.

| Category | Product |
|--------------------------------|---|
| Tax, Legal, Business, and News | <ul style="list-style-type: none"> • Internal Revenue Code • Income tax regulations • IRS administrative decisions • IRS forms • Internal Revenue Manual • Federal tax judicial decisions • Commercial tax services and tax related books • Treatises and periodicals and other non-tax legal, news, and business sources |

| Category | Product |
|-------------------|--|
| Asset and Locator | <ul style="list-style-type: none"> • Credit bureau reports • Judgments • Verdicts • Liens • Bankruptcy data • Real property records • State incorporation and corporate officer/principal information • Corporate asset data • Department of Motor Vehicles (DMV) records where available |

- (2) All research products and services are available online. Asset and locator services are also available in batch.
- (3) SPDER is responsible for contract administration for all enterprise-wide electronic research contracts except the credit bureau contracts owned by SB/SE.
- (4) Local Asset and Locator contracts which do not serve an enterprise-wide audience are owned by the requesting division.

1.4.5.3
(07-08-2011)
Electronic Research

- (1) *Electronic Research* is the use of computers to gather information needed to complete a full analysis of a tax return, whether as part of the audit process, collection process, or assistance process. Electronic research includes the following categories of material:
 - a. Asset and Locator
 - b. Business and News
 - c. IRS materials
 - d. Legal
 - e. Tax

Also see IRM 1.4.5.2.

1.4.5.3.1
(07-08-2011)
Electronic Research Advantages

- (1) The quality of field investigations has direct impact on fair and impartial administration of the tax laws, protection of taxpayer rights, and the collection of the proper revenue. IRS employees commonly use research to determine a defensibly *correct* conclusion to a tax question.
- (2) Expanded access to electronic research improves the quality of cases, assists in the fair application of the laws, and helps front line employees resolve taxpayer questions.
- (3) Advantages to using electronic research are:
 - a. Employees have immediate access to current procedures, forms, documents, agency decisions, regulations, related court cases as well as primary sources and secondary sources for tax-related research
 - b. Time and money spent traveling to libraries and courthouses to perform research is reduced
 - c. Electronic research is faster than perusing paper sources
 - d. The ability to validate references ensures research results are accurate

- e. Consistent treatment to taxpayers is ensured, thereby improving business results
- f. Improved casework
- g. Research time is reduced

1.4.5.4
(04-11-2019)
**Electronic Research
Program Management**

- (1) In a stewardship role, SPDER provides oversight of the enterprise strategy for delivering electronic research tools, much like FMSS or IT provides stewardship for other corporate assets.

1.4.5.4.1
(12-02-2020)
**Accessing Electronic
Research Tools**

- (1) Access to Electronic Research tools often requires user IDs and passwords.
- (2) Instructions for requesting access, as well as links to these tools, are on ReferenceNet at <http://rnet.web.irs.gov/>.

1.4.5.4.2
(12-02-2020)
**Electronic Research
Training and Reference
Material**

- (1) Managers are responsible for ensuring employees have access to tax administration tools and receive training to use them.
- (2) Information on training is on ReferenceNet at <http://rnet.web.irs.gov/Training/>.
- (3) The following types of training are available:
 - a. *Classroom Training* - Provides training for either a general or specific audience
 - b. *Online Training* - Offers training at your computer with a live IRS or vendor instructor via web conference
 - c. *Computer Based Training* - Gives you the flexibility to review the modules you need when it's convenient for you
 - d. *Quick Reference Guides* - Help you get started with common tasks
 - e. *Telephonic Training* - Allows for one-on-one or small group training by phone tailored to your research needs
 - f. *User Guides* - Provide detailed instructions on how to use various tools

1.4.5.5
(04-11-2019)
**Tax and Legal Research
Contracts**

- (1) Current corporate tax and legal research services contracts provide IRS employees with access to primary and secondary Federal tax, news, business, and legal sources.

Note: These products are linked to cited references, allowing access to all research material from one place.

- (2) SPDER's website, ReferenceNet, contains information on the research services contracts. See <http://rnet.web.irs.gov/>.

1.4.5.6
(04-11-2019)
**Asset/Locator and
Public Records
Contracts**

- (1) Employees can research public records through the asset/locator tool. It provides easy access to public records such as real estate transactions, real property assessment information, vehicles, aircraft, as well as information on people and businesses.

Caution: Employees may not use asset/locator tools to search or browse for themselves, friends, relatives, celebrities, government officials, etc. Searching or browsing for these people is a violation of IRS policy as well as a misuse of government computer resources.

- (2) Batch processing of public record information, such as phone numbers and addressees, is also available under a national contract. Offices that need this data can email SPDER for additional information at spder@irs.gov.

1.4.5.6.1
(07-08-2011)
Local Contracts

- (1) *Local* contracts may still be required for data that is unavailable from the national contract vehicles. For example, in some states the Department of Motor Vehicles does not sell records to third-party vendors. Local contracts are predominately funded by SB/SE, however, these funds are expected to cover all needs for local contracts, regardless of operating division or function.

Reminder: There are IRS restrictions on the purchase of electronic research services, locator services, electronic assets/locator, and credit bureau information services. See IRM 1.4.5.7.1, *Contract Restrictions*. This IRS policy applies to the purchase of all *local* contracts and must be followed when seeking to purchase services outside the national contracts.

1.4.5.6.2
(07-08-2011)
Credit Bureau Information

- (1) IRS has a national contract for credit bureau data. SB/SE owns and manages this contract.
- (2) Under this contract full Credit Reports are only available to IRS employees working balance due cases. The Fair Credit Reporting Act requires this limitation. Credit Reports can be a valuable source of information regarding an individual's addresses, assets, financial relationships, and judgment/lien information where available.
- (3) Additional details about the Credit Bureau Program and Fair Credit Reporting Act may be found in IRM 5.1.18, *Locating Taxpayers and Their Assets* and IRM 5.17.6, *Legal Reference Guide for Revenue Officers, Summonses*.

Note: IRS employees in Examination functions have to issue a summons to a credit bureau in order to obtain a taxpayer's credit report.

1.4.5.6.3
(04-11-2019)
Court Records through PACER

- (1) A nationwide Interagency Agreement provides IRS employees with Public Access to Court Electronic Records (PACER). Through PACER, users can access case and docket information from Federal Appellate, District and Bankruptcy courts, and from the U.S. Party/Case Index.
- (2) PACER funding:
 - a. Annually, designated Business Operating Division (BOD) contacts will provide SB/SE PACER POCs with their employees' (users') anticipated cost estimates by July 31st, for the upcoming fiscal year.
 - b. SB/SE will fund the agreement to cover all PACER users with an IRS work-related need based on the estimates provided by the BOD contacts.
 - c. Designated BOD contacts will advise SB/SE POCs of significant changes to the estimates as they become known. Significant increases in costs may become the responsibility of the individual business unit.
 - d. All BODs are responsible for monitoring usage to ensure IRS employees are using it for IRS work-related purposes and for ensuring costs are within the estimates provided.
 - e. SB/SE POCs will contact users to verify receipt and acceptance of PACER services.

- (3) If you do not have a PACER ID, you may request one using *Online 5081*.
- (4) More information on the agreement, funding, point of contact, as well as access to PACER is provided from the ReferenceNet web site at <http://rnet.web.irs.gov/Resources/PACER.aspx>

1.4.5.7
(04-11-2019)
Contract Management

- (1) SPDER manages the Servicewide Electronic Research contracts which are set up at agency level with a single funding point for all delivery orders and requisitions.

Exception: SB/SE coordinates and manages the Asset/Locator contracts for *local* or regionalized services and the National Credit bureau contract.

- (2) Contracts are for multiple years, allowing IRS to purchase them at a consolidated bulk rate with a volume discount. This allows IRS to provide unlimited access to all employees who need to research, at a reduced cost per person.

1.4.5.7.1
(07-21-2016)
Contract Restrictions

- (1) A key component of IRS' standardization of electronic research services is the intent to acquire, at the best value to the government, as much content for an ideal tax and legal reference library as possible through one source. Additional content will be obtained, as necessary, through existing avenues such as Fedlink or GSA schedules.
- (2) Offices must obtain approval from SPDER before procuring commercial electronic research services, or training for these services

1.4.5.7.1.1
(07-08-2011)
**Permissible Uses of
Extracts from
Commercial Research
Services**

- (1) Copyright laws and restrictions apply to electronic research vendor data and its use. *Fair Use* of copyrighted material as defined by the courts allows:
 - a. Making multiple copies for use in a classroom
 - b. Copying and inserting materials in a training document
 - c. Copying, downloading, and distributing materials for internal use by IRS employees
 - d. Copying a document for a single person (i.e. a taxpayer or for a case file)
- (2) Obtain explicit permission from SPDER at spder@irs.gov when:
 - a. Using vendor content in training materials
 - b. Posting vendor content on the IRS public web site
 - c. Releasing vendor content as part of a FOIA request
 - d. Using vendor content in any way not described above

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