



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

6.735.1

NOVEMBER 23, 2020

## EFFECTIVE DATE

(11-23-2020)

## PURPOSE

- (1) This transmits revised IRM 6.735.1, Ethics and Conduct Matters.

## MATERIAL CHANGES

- (1) Revised IRM 6.735.1 to improve the content for plain language, to reflect updated documents and web addresses and to reorganize the content removing duplicative information.
  1. IRM 6.735.1.1 Program Scope and Objectives reorganized from other sections for compliance with IRM 1.11.2.2.5, Address Management and Internal Controls.
  2. IRM 6.735.1.2 Clarifies:
    - a) When employees receive the IRS Ethics Handbook.
    - b) How employees acknowledge receipt of the Ethics Handbook.
  3. Updates throughout:
    - a) Links.
    - b) Contact information.
  4. Removes ethics rules covered in the Ethics Handbook throughout.

## EFFECT ON OTHER DOCUMENTS

This IRM supersedes IRM 6.735.1 dated August 27, 2015.

## AUDIENCE

All IRS employees excluding contractors and Chief Counsel.

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6.735.1

Ethics and Conduct Matters: Guidance

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6.735.1.1  
(11-23-2020)  
**Program Scope and Objectives**

- (1) Purpose: The purpose of this IRM is to support Document 12011, IRS Ethics Handbook.
- (2) Audience: All IRS employees excluding contractors and Chief Counsel.
- (3) Policy owner: The IRS Human Capital Officer (HCO)
- (4) Program owner: Labor/Employee Relations & Negotiations Division, Program Execution Office.
- (5) Primary stakeholders: All IRS employees.

6.735.1.1.1  
(11-23-2020)  
**Background**

- (1) The federal, Department of the Treasury (Treasury) and IRS ethics rules are summarized in Document 12011, IRS Ethics Handbook. All federal employees must follow the Office of Government Ethics (OGE) Standards of Ethical Conduct, which are included in the Ethics Handbook.
- (2) For employees in bargaining units (BU) covered by negotiated agreements, appropriate negotiated agreement provisions relating to subjects in this section should also be reviewed. For BU employees, should any of these instructions conflict with a provision of a negotiated agreement, the agreement will prevail.

6.735.1.1.2  
(11-23-2020)  
**Authority**

- (1) 5 CFR 734, Political Activities of Federal Employees
- (2) 5 CFR 735, Employee Responsibilities and Conduct
- (3) 5 CFR 2635, Standards of Ethical Conduct for Employees of the Executive Branch
- (4) 31 CFR Part 0, Department of the Treasury Employee Rules of Conduct
- (5) 5 CFR 3101, Supplemental Standards of Ethical Conduct for Employees of the Department of Treasury

6.735.1.1.3  
(11-23-2020)  
**Roles and Responsibilities**

- (1) Employees are responsible for complying with the Ethics Handbook and should refer to the ethics rules throughout their IRS employment. Minor violations of ethics rules may result in counseling while other violations may result in discipline or removal from the IRS.
- (2) Managers are responsible for ensuring their employees abide by the IRS Ethics Handbook and for taking discipline action, as appropriate, for violations.
- (3) Business Units have an annual requirement to hold ethics discussions with all employees to review the Document 9300, 14 General Principles of Ethical Conduct.

6.735.1.1.4  
(11-23-2020)  
**Related Resources**

- (1) IRS Document 12011: *IRS Ethics Handbook*
- (2) IRS Document 12011-A: *IRS Outside Employment Rules*
- (3) IRS Document 9300: *14 General Principles of Ethical Conduct*
- (4) IRS Form 13393: *Ethics Handbook Acknowledgement*

(5) EthicsLink - <https://ccintranet.prod.irsounsel.treas.gov/Common/EthicsLink/Pages/default.aspx>

(6) HCO Website: Ethics - <http://hco.web.irs.gov/lrer/ethics/index.html>

6.735.1.2  
(11-23-2020)  
**Ethics Handbook  
Overview**

- (1) The IRS Ethics Handbook contains rules about topics such as gifts between employees, conflicts of interest, appearances of a lack of impartiality, government property, outside employment (OE), and post-employment restrictions. This IRM contains the procedures to ensure compliance with the ethics rules outlined in the Ethics Handbook.
- (2) New IRS employees are required to acknowledge receipt of the Ethics Handbook as part of their online ethics training, which is done during the orientation/onboarding process. Employees who are not assigned IRS computers may acknowledge receipt via Form 13393, IRS Ethics Handbook Acknowledgement of Receipt. See link in IRM 6.735.1.1.4, Related Resources section above.
  - a. If Form 13393 is completed, it must be filed in the employee's non-performance file (drop file).
  - b. The signature and date can be an original, electronic, digital or faxed.
- (3) IRS management determines when existing IRS employees are required to acknowledge receipt of the Ethics Handbook (for example, when significant revisions are made).

6.735.1.3  
(08-27-2015)  
**Performance of Duty**

- (1) You are expected to conscientiously perform your duties to the government and the public, respond readily to the direction of your supervisor, and conduct your interactions with fellow employees in a professional, non-confrontational manner.

6.735.1.4  
(08-27-2015)  
**Observation of Duty  
Hours**

- (1) You must observe designated duty hours and be punctual in reporting for work and returning from lunch and breaks.
- (2) Leave is to be used in accordance with its intended purpose and must be approved in advance whenever possible per IRM 6.610.1, IRS Hours of Duty, and IRM 6.630.1, IRS Absence and Leave.
- (3) For BU employees, the Collective Bargaining Agreement (*National Agreement*, Document 11678) also applies.

6.735.1.5  
(11-23-2020)  
**Reserved**

- (1) Reserved

6.735.1.6  
(11-23-2020)  
**Reserved**

- (1) Reserved

6.735.1.7  
(11-23-2020)  
**Outside Employment  
and Business Activities**

- (1) Refer to Document 12011-A, IRS Outside Employment Rules, and the OE resources on the Human Capital Office's website. (IRM 6.735.1.1.4, Related Resources above).

6.735.1.8  
(11-23-2020)  
**Reporting Misconduct**

- (1) Allegations of ethics violations can be reported to your manager or to the Treasury Inspector General for Tax Administrative (TIGTA) via e-mail at [Complaints@tigta.treas.gov](mailto:Complaints@tigta.treas.gov) or by phone at 800-366-4484.

6.735.1.9  
(08-27-2015)  
**Contact Information**

- (1) Ethics rules are sometimes complex and may require analysis to apply to a specific situation.
- (2) Employees who need assistance should talk to their manager or they may contact the Deputy Ethics Official (DEO) via e-mail at [GLS.Ethics@irscounsel.treas.gov](mailto:GLS.Ethics@irscounsel.treas.gov) or by phone at 202-317-6999.
- (3) Managers who need assistance with interpreting the ethics rules can contact their servicing Labor/Employee Relations Specialist, available at *Field Operations Service Delivery*, or the DEO via e-mail at [GLS.Ethics@irscounsel.treas.gov](mailto:GLS.Ethics@irscounsel.treas.gov), or by phone at 202-317-6999.

