



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

13.1.6

AUGUST 1, 2023

EFFECTIVE DATE

(08-01-2023)

PURPOSE

- (1) This transmits revised IRM 13.1.6, Taxpayer Advocate Case Procedures, Casework Communications.

MATERIAL CHANGES

- (1) IRM 13.1.6.1.1 has been revised TBOR content based on guidance from the Division Counsel/Associate Chief Counsel (National Taxpayer Advocate Program) and Branch 3 of the Associate Chief Counsel (Procedures and Administration).
- (2) IRM 13.1.6.2 (2) has been revised to reflect that employees should use title (*e.g.*, Mr., Mrs., Ms., Miss) or gender-neutral title and last name when speaking to taxpayers.
- (3) IRM 13.1.6.4 (5) has been updated to change guidance regarding the use of email.
- (4) IRM 13.1.6.4 (7) has been added to include guidance for when TAS receives correspondence from a taxpayer with a new address that is different than the taxpayer's address in IDRS.
- (5) IRM 13.1.6.4.1 has been updated to change guidance related to representatives and add guidance for certified mail.
- (6) IRM 13.1.6.4.1(6) has been updated to reflect that employees should use title (*e.g.*, Mr., Mrs., Ms., Miss) or gender-neutral title and last name when speaking to taxpayers.
- (7) IRM 13.1.6.4.2 was added to provide guidance regarding signatures on letters.
- (8) IRM 13.1.6.4.3 has been deleted, since TAS's use of emails is no longer limited to emergency situations.
- (9) IRM 13.1.6.2.(6)(a) has been updated to reflect that employees should use title (*e.g.*, Mr., Mrs., Ms., Miss) or gender-neutral title and last name when speaking to taxpayers.
- (10) IRM 13.1.6.7 has been updated to include information on VMS Checkbox.
- (11) IRM 13.1.6.8 has been updated to clarify guidance related to the use of personal cell phones for taxpayer contacts.
- (12) IRM 13.1.6.9 has been added to include guidance related to Executive Order 13166.
- (13) IRM 13.1.6.10 has been added to include guidance for obtaining documents in alternative media format.
- (14) IRM 13.1.6.11 has been added to include guidance for use of social media by TAS employees.
- (15) Exhibit 13.1.6-1 has been updated to include additional terms.
- (16) Exhibit 13.1.6-2 has been updated to include additional acronyms.
- (17) Various grammatical, editorial, and link corrections throughout this IRM.

EFFECT ON OTHER DOCUMENTS

This IRM supersedes IRM 13.1.6 dated November 23, 2020. IRM Procedural Update (IPU) 21U0563, issued April 12, 2021, and IPU 22U0941, issued September 9, 2022, have been incorporated into this IRM.

AUDIENCE

Taxpayer Advocate Service employees

Jennifer K. Cones, Acting Executive Director Case Advocacy,
Intake and Technical Support

13.1.6

Casework Communications

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13.1.6.1
(11-23-2020)
Program Scope and Objectives

- (1) **Purpose:** This IRM section provides communication guidance and outlines communication requirements for Taxpayer Advocate Service (TAS) employees advocating to resolve taxpayer issues. It is also designed to encourage TAS employees to consider issues from the taxpayer's perspective and act with empathy when communicating with the taxpayer or representative as they work to resolve the taxpayer's problem.
- (2) **Audience:** These procedures apply to all TAS employees.
- (3) **Policy Owner:** The Executive Director Case Advocacy, Intake and Technical Support (EDCA-ITS), who reports to the Deputy National Taxpayer Advocate (DN TA).
- (4) **Program Owner:** The Director, Technical Analysis and Guidance, who reports to the EDCA-ITS.

13.1.6.1.1
(09-25-2021)
Background

- (1) To advocate effectively, TAS employees must be excellent communicators and need to know how to use both written and oral communications to convey an attitude of advocacy and service. Employee communications must be professional and at the same time encourage confidence in the TAS organization and its representatives. Communications must be clear, concise, and informative. Taxpayers need to know we hear them and want to help resolve their problems in a fair and equitable manner. TAS employees have an obligation to educate taxpayers about their rights, while also ensuring these rights are being considered and protected. Refer to IRM 13.1.16.4, Communication Skills and Requirements, for additional guidance.
- (2) The Taxpayer Bill of Rights (TBOR) lists rights that already existed in the tax code, putting them in simple language and grouping them into 10 fundamental rights. Employees are responsible for being familiar with and acting in accord with taxpayer rights. See IRC 7803(a)(3), Execution of Duties in Accord with Taxpayer Rights. For additional information refer to the *Taxpayer Bill of Rights* website.
- (3) In communications with taxpayers (and their representatives) TAS employees must:
 - a. Protect the taxpayer's right to be informed by explaining what they need to do to comply with the tax laws and provide clear explanations of the laws and IRS procedures for all tax forms, instructions, publications, notices, and correspondence. Taxpayers have the right to be informed of IRS decisions about their tax account, and to receive clear explanations of the outcomes.
 - b. Protect the taxpayer's right to receive prompt, courteous, and professional assistance in their dealings with the IRS, and must speak to the taxpayer in a way they can easily understand and provide clear and easily understandable communications. Taxpayers must be given a means to file complaints about inadequate service.
 - c. Protect the taxpayer's right to confidentiality by following all disclosure laws and guidelines and take appropriate action if the taxpayer's information is wrongfully used or disclosed.

13.1.6.1.2
(11-23-2020)
Authority

- (1) Pursuant to IRC 7803(c), the Office of the Taxpayer Advocate (known as TAS) shall assist taxpayers to resolve problems with the IRS.

13.1.6.1.3
(11-23-2020)

Responsibilities

- (1) TAS employees are responsible for communicating with taxpayers and representatives in a prompt, courteous and professional manner.
- (2) TAS employees will strive to empathize with the taxpayer during these communications and will speak to the taxpayer in a way that the taxpayer can easily understand.
- (3) TAS managers are responsible for ensuring employees within their purview are following TAS communication policies.

13.1.6.1.4
(11-23-2020)

Program Reports

- (1) Reports to monitor TAS communications are derived from the TAS Case Quality Review System (CQRS).

13.1.6.1.5
(11-23-2020)

Terms

- (1) Exhibit 13.1.6-1 contains a list of terms used throughout this IRM.

13.1.6.1.6
(11-23-2020)

Acronyms

- (1) Exhibit 13.1.6-2 contains a list of acronyms and their definitions used throughout this IRM.

13.1.6.1.7
(09-09-2022)

Related Resources

- (1) TAS employees will use the following resources in conjunction with this IRM when communicating with taxpayers and representatives:
 - *TAS Letter Writing Guide*;
 - *Case Advocate and Intake Advocate Pattern Letters (English and Spanish)*;
 - *Document 13093, Over the Phone Interpreter Laminated Card*;
 - *Executive Order 13166, Improving Access to Services For Persons with Limited English Proficiency*;
 - *IRS Style Guide*;
 - *Power of Attorney Resources* (See IRM Supplements tab on SERP);
 - *TAS Interim Guidance Memorandum website*;
 - *Knowledge Management - SSN Elimination and Reduction*;
 - *Alternative Media Center*;
 - *U.S. Office of Government Ethics - Standards of Ethical Conduct*;
 - *Social Media and TAS Employees*; and
 - *IRS Human Capital Office Hatch Act Resource Center*.
- (2) This is a list of relevant IRMs TAS employees will use when communicating with a taxpayer or representative:
 - IRM 1.10.1, IRS Correspondence Manual;
 - IRM 1.10.3.2.1, Secure Messaging & Encryption;
 - IRM 10.5.1, Privacy Policy;
 - IRM 10.5.1.6.7.1, Cell Phone or Cordless Device;
 - IRM 10.5.1.6.8.1, Emails to Taxpayers and Representatives;
 - IRM 10.5.1.6.8.4, Emails with Personal Accounts;
 - IRM 13.1.2.4.1, Identify Yourself;
 - IRM 13.1.2.4.2, Inform Taxpayer of TAS's Independence;
 - IRM 13.1.8.4.2.2, Congressional Letter Writing;
 - IRM 13.1.16.4, Communication Skills and Requirements;
 - IRM 13.1.16.4.1.1, Authorized Disclosures;
 - IRM 13.1.18.5, Initial Actions;

- IRM 13.1.18.6, Initial Contact Completed by Case Advocates;
- IRM 13.1.23.3.1, Third Party Authorizations;
- IRM 13.1.23.7, Power of Attorney Bypass;
- IRM 13.1.23.8, Direct Taxpayer Contact When Valid POA on File;
- IRM 13.1.24.6.1, Penalty Relief Advocacy;
- IRM 20.1.1.3.2.2.8, Inaccessible Notices;
- IRM 21.1.3.3.1, Third-Party Designee Authentication;
- IRM 21.1.3.3, Third-Party (POA/TIA/F706) Authentication;
- IRM 21.1.3.3.1, Third Party Designee Authentication;
- IRM 21.3.3.4.17, Outgoing Correspondence;
- IRM 22.31, Multilingual Initiatives; and
- IRM 22.31.1.6, Over-the-Phone Interpreter (OPI) Service.

13.1.6.2
(08-01-2023)
Oral Communication

- (1) Calls to taxpayers (and their representatives), will generally be made between the hours of 8:00 a.m. and 6:00 p.m. in the taxpayer's time zone, unless a time outside these hours is requested by the taxpayer (or representative) and falls within the TAS employee's tour of duty. Keep in mind, the taxpayer may have valuable information to assist in resolving the issue so making every effort to contact the taxpayer at a time when the taxpayer is available is crucial to gaining an understanding of the taxpayer's needs and situation. If the taxpayer makes such a request, update the "Best Time" field on TAMIS, Taxpayer Screen 1 of 6, and notate the request on the History Screen.
- (2) In every initial contact with the taxpayer employees are required to furnish the following:
 - a. title (**e.g.**, Mr., Mrs., Ms., Miss) or gender-neutral title
 - b. Last name;
 - c. Job title;
 - d. Office address;
 - e. Office telephone number;
 - f. Tour of duty;
 - g. IRS HSPD-12 (Smart ID) 10-digit Personal Identification (PID) Number;
 - h. Specific, sincere apology;
 - i. Notice of acceptance into TAS;
 - j. TAS statement of independence;
 - k. Explanation of TAS confidentiality; and
 - l. An estimated completion date (ECD) and next contact date (NCD).
- (3) The purpose of the contact should be to:
 - a. Restate and clarify any questions regarding the problem identified on the Form 911 or correspondence;
 - b. Gain an understanding of the taxpayer's needs and circumstances surrounding the taxpayer's situation;
 - c. Verify the taxpayer is aware of and understands TBOR;
 - d. Request any additional information needed;
 - e. Discuss the proposed remedy or solution to the problem; and
 - f. Explain what actions TAS will take to resolve the issue.
- (4) TAS employees must always verify the taxpayer's identity per IRM 13.1.16.4.1.1, Authorized Disclosures, before discussing any information protected under *IRC 6103*.

- (5) Before a TAS employee takes any action that could compromise the taxpayer's representation, check Command Code (CC) CFINK for any authorized representatives. If a valid Power of Attorney (POA) is present, TAS must contact the POA. Additional information can be found in IRM 21.1.3.3, Third-Party (POA/TIA/F706) Authentication. TAS employees need to remember, taxpayers have the right to retain representation; See IRC 7803(a)(3)(I). Extreme care and caution must be taken to protect this right.
- (6) If an unprocessed authorization form (*i.e.*, Form 2848, Form 8821, or comparable form) is received refer to IRM 13.1.23.3.1, Third Party Authorizations.
- (7) If the taxpayer initiated the TAS case but has an authorized representative according to CFINK, TAS employees need to contact the taxpayer to advise of the presence of a POA and TAS's requirement to work with their representative unless the authorization is revoked by the taxpayer (or the representative has withdrawn from representation). Instructions for revoking an authorization can be found at the *Power of Attorney Resources* page found under the IRM Supplements tab on *SERP*.

Note: It is vitally important for the POA to know the taxpayer has spoken to TAS directly. Taxpayers may not understand the law or the consequences of certain actions.

- (8) If the taxpayer's issue relates to payments or a math error on an original return, research to determine if the taxpayer checked the box authorizing third party contact. If it is still within one year of the due date for the original return, contact the third party designee. Refer to IRM 21.1.3.3.1, Third Party Designee Authentication, for information on what can be discussed.
- (9) Employees will not interrupt their calls and conversations with taxpayers, third parties or other IRS employees to take an incoming call on their personal cell phones. This includes incoming and outgoing phone media, such as text messages and emails. All personal cell phones should be silenced to avoid distractions and disturbances during working hours.

13.1.6.2.1
(08-01-2023)
**Tips for Oral
Communication**

- (1) In all communications with taxpayers, we must be aware of how our interactions can either encourage or discourage a taxpayer's willingness to voluntarily comply in tax matters. A taxpayer who has an opportunity to ask questions and seek guidance is going to be far more likely to do what is necessary to resolve a tax compliance issue. Therefore, TAS employees need to listen and be ready to respond to a taxpayer's specific questions and address the taxpayer's concerns in a confident and professional manner.
- (2) Observe the following for effective communication with the taxpayer:
 - a. Be empathetic; listen to the taxpayer's concerns and consider how you might feel if you were in the same situation;
 - b. Always be polite;
 - c. Emphasize the positive, understate the negative;
 - d. Be conversational, do not lecture;
 - e. Don't make a taxpayer feel ignorant or troublesome;
 - f. Don't blame or criticize the taxpayer;
 - g. Be considerate, even when the taxpayer may be wrong or made a mistake; and

h. Acknowledge the taxpayer's feelings; Is the taxpayer frustrated, angry, or scared?

- (3) TAS employees need to consider how the situation may be adversely impacting the taxpayer, either emotionally or financially. Often this is the first such interaction the taxpayer has had with the Service and may be unsure of what steps should be taken. The taxpayer may not understand what, if anything, has been done wrong. TAS employees need to be aware of the increased anxiety these issues may be causing and need to know how to put the taxpayer at ease.

For Example: "We have several options available to resolve your tax situation. I know working with the IRS is very stressful, but I am here to help. Please come to me if you have any questions or concerns. I am here to advocate for you and to ensure you understand your rights as a taxpayer."

- (4) When discussing the taxpayer's issue, or when trying to explain the cause of a problem:
- Listen carefully to what the taxpayer is saying;
 - Step into the taxpayer's shoes, hear yourself as the taxpayer hears you;
 - Speak slowly, distinctly, and enunciate your words;
 - Restate the taxpayer's issue in your own words,
 - Ask questions to ensure complete understanding; and
 - Give the taxpayer an opportunity to ask questions.
- (5) For a taxpayer unable to speak English, or for those with limited English proficiency, consider use of the Language Line Services - Over the Phone Interpretation (OPI); see IRM 22.31.1.6, Over-the-Phone Interpreter (OPI) Service.

13.1.6.3
(11-23-2020)
Face to Face Contact

- (1) TAS employees who meet a taxpayer face to face have a unique opportunity to influence the taxpayer's opinion of our organization. The attitude the taxpayer leaves with can greatly influence not only their own opinion of our employees and our organization, but also the opinions of other individuals with whom the taxpayer may share their experience. Because of this, we need to be conscious of how we present ourselves.
- (2) When meeting a taxpayer face to face, there are several important things to keep in mind:
- Greet the taxpayer warmly, professionally, and try to put the taxpayer at ease;
 - Maintain good body language (don't act bored, disinterested, or superior);
 - Be conscious of facial expressions, tone of voice, volume, and pitch; and
 - Dress professionally.
- (3) Always verify the taxpayer's identity per IRM 13.1.16.4.1.1, Authorized Disclosures, before discussing any tax information protected under *IRC 6103*.

13.1.6.4
(08-01-2023)

Written Communication

- (1) While the majority of contacts will be in person or by telephone, there are times when written communication is necessary to:
 - a. Send forms, transcripts, or other necessary information;
 - b. Confirm issues agreed upon with the taxpayer; or
 - c. Meet procedural or statutory requirements.
- (2) An effective business letter has **strength** and **sincerity** achieved through proper **wording** and **tone**. Effective business writing maintains a professional attitude, but has a courteous tone that is still:
 - Polite;
 - Friendly;
 - Sincere;
 - Respectful;
 - Empathetic; and
 - Inclusive.
- (3) Letters need to clearly state what will happen next:
 - a. Let the taxpayer know what they need to do (*e.g.*, sign and return a form);
 - b. Tell the taxpayer what they can expect (*e.g.*, when an item will be mailed, a refund issued); and
 - c. Explain what you will do (*e.g.*, monitor their account, follow up with another function).
- (4) To improve the likelihood the taxpayer can understand the information and will be able to follow your instructions, you need to make your message direct, clear, and complete:

<p>DIRECT</p>	<p>1. Always begin with an explanation of why you are writing the letter. Example: I'm writing in response to your correspondence dated (Month-DD-YYYY), referred to our office by _____. Your inquiry expressed concern regarding (<i>List each issue briefly in the same order as the taxpayer's inquiry</i>).</p>
<p>CLEAR</p>	<p>1. Respond to each issue the taxpayer has raised in the order it is listed in the introductory paragraph; 2. Use a separate paragraph for each issue; 3. Write as you would speak, using plain language; 4. Provide the taxpayer with the answer, then explain the rationale; 5. Use active voice, rather than passive voice; Example of Passive voice: My office is responsible for reviewing and monitoring correspondence, Example of Active voice: My office reviews and monitors correspondence; 6. Create a positive tone; Example of Negative Tone: Don't hesitate to call me if you have questions, Example of Positive Tone: Please call me if you have questions; and 7. Use bullets, lists or headings when presenting complex or technical information.</p>
<p>COMPLETE</p>	<p>1. Include all necessary information; 2. Achieve brevity in content by omitting needless words; Examples: Instead of: Use in order to.....to for the purpose offor enclosed you will findenclosed is 3. Write so the reader can understand your letter the first time it is read; 4. Avoid using specialized terms; Examples: Instead of Use accordingly.....so demonstrate.....show pursuant to under 5. Be specific, and use concrete concepts, rather than vague or abstract terms; Example of vague : We will process your application shortly. Example of specific: We will process your application by MM/DD/YYYY.</p>

- (5) TAS employees are allowed to communicate with a taxpayer by using encrypted email, following the guidance regarding the use of email found in *Interim Guidance Memorandum (IGM) TAS-13-1221-0015*, Digital Signatures and External Email Communications.
- (6) TAS employees must never use a personal email account to conduct official business of the government; See IRM 10.5.1.6.8.4, Emails with Personal Accounts.
- (7) There are times that TAS receives correspondence directly from the taxpayer, but the correspondence from the taxpayer has a different address from the address in IDRS. If the TAS employee is unable to reach the taxpayer by telephone to authenticate them and the new address, the employee can send a letter to the address on the correspondence as long as there is no indication of identity theft. See IRM 21.3.3.4 (5), Correspondence Procedures, for the steps TAS should take to ensure that there is no identity theft involved.

13.1.6.4.1
(08-01-2023)
**TAS Letter
Requirements and
Pattern Letters**

- (1) TAS has specific requirements which need to be incorporated into letters sent by our employees, including a requirement to use TAS letterhead. "Quick notes" are not acceptable. If sending a letter other than a TAS pattern letter, include all required TAS information.
- (2) Approved TAS letterhead and pattern letters can be found on the *TAS website*, under *Case Advocate and Intake Advocate Pattern Letters (English and Spanish)*. TAS letters can also be generated using the Integrated Automation Technologies (*IAT*) letter tool.
- (3) TAS correspondence must be prepared in accordance with IRM 1.10.1, The IRS Correspondence Manual.
- (4) TAS pattern letters are available for both case advocates and intake advocates and differ slightly. Be sure to use the appropriate letter templates.
- (5) TAS pattern letters have been developed to include specific mandatory format, statements, and explanations on certain issues.

Note: When using pattern letters ensure all fill-in content is entered and reads accurately.

- (6) All TAS letters must include the current TAS logo, office name and address, TAS employee's title (**e.g.**, Mr., Mrs., Ms., Miss) or gender-neutral title, last name, telephone number, office hours, and 10-digit Smart ID badge number.
- (7) The independence statement must be included in all TAS letters as part of the TAS letterhead. Refer to IRM 13.1.2.4.2, Inform Taxpayer of TAS's Independence.
- (8) TAS letters must follow IRS standards for correspondence formats and guidelines as outlined in IRM 21.3.3.4.17, Outgoing Correspondence.
- (9) Before initiating correspondence, check CC CFINK to ensure correspondence is directed to the taxpayer's authorized representative when appropriate.

Exception(s): See IRM 13.1.23.7, Power of Attorney Bypass, for information and guidance on bypassing a representative and IRM 13.1.23.8, Direct Taxpayer Contact When Valid POA on File, for when it is appropriate to correspond with the taxpayer directly.

- (10) All TAS letters must be documented or attached to TAMIS.
- (11) If a Spanish letter is sent its content must be summarized on the TAMIS history screen.
- (12) If using certified mail to send a letter or other internal documents, TAS must follow the guidance in *Interim guidance (WI-01-1022-0004)* and must use the Certified Automated Mailing Solution (CAMS) application to generate a shipping label.
- (13) Communications to internal customers (within TAS or IRS) and other non case-related stakeholders is covered in IRM 1.10.3.2.1, Secure Messaging & Encryption.

13.1.6.4.2
(08-01-2023)
Signatures

- (1) The preferred signature is one that is handwritten; however, when this is not possible, TAS employees may use digital or electronic signatures to reduce barriers to effective and timely communication.

13.1.6.4.3
(11-23-2020)
Social Security Number (SSN) Elimination and Reduction Plan

- (1) As of March 23, 2018, IRM 10.5.1, Privacy and Information Protection, Privacy Policy, was revised to incorporate reference to the Social Security Number Elimination and Reduction (SSN-ER) Program. Implementation requires the elimination of all unnecessary use of SSNs. TAS has expanded this guidance to include all unnecessary use of Taxpayer Identification Numbers (TINs), not just SSNs. However, TAS has established a necessary and legitimate business need to include SSNs, Individual Taxpayer Identification Numbers (ITINs), and Employer Identification Numbers (EINs) within TAMIS. Most correspondence generated by TAS was determined to not require inclusion of a TIN.
- (2) TAS employees must **not** use a TIN on taxpayer correspondence unless the employee needs to identify the account to the recipient. If the TIN must be included, TAS will use only the last two digits whenever possible. There may be times when use of the full TIN is necessary, but this should be decided on a case-by-case basis, and only after consultation with management. Be sure to document the conversation on TAMIS.
- (3) TAS has updated the pattern letters available through the TAS website to remove space for a TIN.
- (4) For more information, refer to the *SSN Elimination and Reduction*, Knowledge Management site.

13.1.6.5
(11-23-2020)
Apology

- (1) TAS employees are required to offer a meaningful apology to each taxpayer. We need to acknowledge delays, miscommunications, processing errors, or anything else that may have contributed to the taxpayer's problem. Just saying TAS is sorry for any inconvenience is not a sincere apology. Listed below are a few examples of appropriate apologies:
 - a. First, let me apologize for any (actions taken/delays) that may have added to your frustration. In reviewing your (file/correspondence/

situation), it appears the Internal Revenue Service could, and should, have done a better job explaining your rights and the options available to you.

- b. I regret that your contact with some Internal Revenue Service representatives has left you with an unfavorable impression. I assure you the Taxpayer Advocate Service is committed to ensuring the IRS understands its responsibility to provide courteous, quality service to all taxpayers.
- c. I regret that the process of reaching a final tax determination was confusing or difficult for you. It is TAS's mission to provide top quality service while helping you understand and meet your tax obligations.

Note: Since each TAS apology should reference specifics of the taxpayer's issue, use of a generic apology is not appropriate. TAS employees should adjust the examples above to meet the needs and specifics of the taxpayer's issue.

13.1.6.6
(08-01-2023)
**Telephone Listings &
TAS Answering Devices**

- (1) To increase the public's awareness of and access to TAS, Congress requested that local directories list a telephone number for the Local Taxpayer Advocate's (LTA) office.
- (2) Each LTA is responsible for verifying the publication of their respective TAS telephone numbers in their local directories.
- (3) The telephone numbers for each local TAS office will be listed immediately after the National Taxpayer Advocate (NTA) toll-free number, 1-877-777-4778. This will give taxpayers the option of toll-free services through the NTA number or access to the local TAS office, where they may incur charges.
- (4) The following are established guidelines for incoming TAS telephone calls:
 - a. LTAs will designate a member or members of their staff to answer telephone calls;
 - b. LTAs may forward telephone calls to voice mail/answering devices for short periods of time if no one is available to answer the telephone; and
 - c. There shall be no instances when all calls to the LTA office are routed to voice mail/answering devices as normal office procedure.
- (5) LTAs will use the following standardized voice mail message:

You have reached the Taxpayer Advocate Service office located in (city/state). TAS offers free, independent, and confidential assistance to taxpayers experiencing a hardship, and taxpayers unable to resolve their tax problems through previous communications with the Internal Revenue Service.

For general IRS tax questions and information, you should call 1-800-829-1040. The Taxpayer Advocate Service operates independently of other IRS offices and reports directly to Congress through the National Taxpayer Advocate.

Our business hours are from (provide office hours), Monday through Friday. Currently, we are unable to answer your call. If you would like our office to return your call within one business day, please leave your name, a phone number including area code, and your taxpayer identification number.

- (6) Voice messages for all other TAS employees with regular interaction with taxpayers will include the following key components:

- a. Employee title (**e.g.**, Mr., Mrs., Ms., Miss) or gender-neutral title and last name, job title, office location, and tour of duty;
 - b. An apology for not being available to answer the call;
 - c. A request for the caller's name, phone number (with area code), and the best time to return the call (case advocacy employees only);
 - d. A fax number in the event the caller needs to send information (case advocacy employees only);
 - e. A statement indicating when the caller can expect a return call (generally within one business day); and
 - f. An alternate office telephone number, in the event the caller requires immediate assistance (case advocacy employees only).
- (7) Use of one of the following voice mail messages is required and should be tailored to include all requirements as listed above:
- a. **LOCAL OFFICE GENERAL LINE:** You have reached the Local Taxpayer Advocate Office in (city and state). We assist taxpayers who have been unable to resolve tax problems through repeated discussions or correspondence with the IRS, or those with a current financial hardship. We are unable to answer your call, but you are important to us. Our office is open Monday through Friday from [hours of operation]. If you are calling with a general tax question, please consider going to www.irs.gov or calling IRS Customer Service at 1-800-829-1040 for assistance. If you already have a case with the Taxpayer Advocate Service, you should contact your assigned case advocate for the most updated information. If you have not been assigned a case advocate or are calling about an issue you feel meets TAS criteria, please leave your name and Taxpayer Identification Number, a telephone number with area code, and the best time to call. We will get back to you within one business day. Thank you for your patience;
- Note:** During times of high call volume TAS may use software that places the same voice mail message on all Local Office General Lines and provides the caller with specific guidance on common issues or problems taxpayers are experiencing. TAS leadership will determine the content of this voice mail message and when situations warrant the use of this option.
- b. **TAS EMPLOYEE DESK LINE:** You have reached [employee name], [job title], of the Taxpayer Advocate Service in [city], [state]. Thank you for calling. My office hours are [days and hours such as Monday through Friday, 7:30 a.m. to 4:00 p.m.]. I am sorry I am unable to take your call at this time. Please leave your name, your case number if available, a phone number with area code, the best time to reach you, and the reason for your call. I will return your call within one business day. If you need to send information pertaining to your case my fax number is [fax number]. If you need immediate assistance and are calling between [your local office hours] please call [general number or a phone number that will be answered]. Thank you for your call. I look forward to speaking with you; or
 - c. **TAS EMPLOYEE DESK LINE FOR OUT OF OFFICE EMPLOYEES:** You have reached [employee name], [job title], of the Taxpayer Advocate Service in [city], [state]. I am out of the office and will return on [day and date]. Please leave your name, your case number if available, a phone number with area code, and the best time to reach you. I will return your call on [date]. If you need to send information pertaining to your case my fax number is [fax number]. If you need immediate assistance and are

13.1 Taxpayer Advocate Case Procedures

calling between [local office hours] please call [a phone number that will be answered] and someone will help you. Thank you for your call. Have a great day.

- (8) The NTA or DNTA may institute temporary guidance for voice mail messages when warranted by special circumstances. The NTA or DNTA will issue a communication to employees specifying the contents of the temporary voice mail message and the period it may be used. The NTA or DNTA can end the use of this temporary voice mail message at any time when the underlying special circumstances have changed by communicating the end to employees.
- (9) Voice messages will not refer the caller to the NTA toll-free number. The only exceptions to this rule are for LTA voice messages, and in the event of an office shutdown, at which point TAS leadership will provide offices with the appropriate messaging to suit the circumstances.
- (10) TAS employees will refrain from using automated voice messages.
- (11) Under no circumstances will calls be sent to answering devices/voice mail as standard procedure. Employees are expected to answer their phones and not use voice mail as a screening device. Answering devices/voice mail are not acceptable during normal business hours, except in special circumstances when no one is available to answer the telephone, such as all-employee meetings, special events, etc. or if the employee is already engaged on a call with another taxpayer. Do not end a call with a taxpayer to take an incoming call.
- (12) If a taxpayer calls the case advocate or manager before the established NCD, a call back must be returned, generally within 24 hours or next business day.

13.1.6.7
(08-01-2023)

Leaving Messages on Answering Devices or Voice Mail

- (1) Generally, **no** tax information protected by *IRC 6103* may be left on an answering device or voice mail.
- (2) For a TAS employee to leave tax information on a taxpayer's answering device or voice mail, the taxpayer must give their consent.

Note: TAS must inform the taxpayer they are under no obligation to have messages left on their answering device or voice mail.

- (3) It is acceptable to leave information specifically agreed to by the taxpayer if:
 - a. The taxpayer submitted a Form 911, checked box 7b (9b if revision date is prior to 1-2022), and signed the form or the taxpayer has given oral consent allowing TAS to leave confidential information at the telephone number provided;
 - b. The TAS employee has documented the taxpayer's consent in the TAMIS History Screen or by checking the Voice Messaging System (VMS) Checkbox on TAMIS Taxpayer Screen 1;
 - c. There has been positive identification of the number reached by the TAS employee; and
 - d. The taxpayer has specifically requested the information be left on the answering device or voice mail.

Note: The taxpayer can agree to have their tax information left even if other individuals have access to the answering device or voice mail.

- (4) If the taxpayer contacted the NTA toll-free line and gives permission to leave a message on an answering device or voice mail, the Accounts Management (AM) assistor will document the taxpayer's consent on the Account Management Services (AMS) system, which will automatically populate the VMS Checkbox on TAMIS Taxpayer Screen 1. The assistor's script also requires them to advise the taxpayer they should not agree if other individuals have access to messages and the taxpayer does not want those individuals to have access to the confidential information.
- (5) When leaving messages on answering devices or voice mail, follow procedures in paragraph (7) below in situations other than conditions explained in paragraph (3) above and in the *Disclosure and Privacy Knowledge Base Site - Voice Mail*. In situations where the conditions explained in (3) above and in the *Disclosure and Privacy Knowledge Base Site - Voice Mail* are **not** met, but where the telephone number reached is verified or authenticated as that of the taxpayer, only leave the following information:
 - Your last name and ID number;
 - That you are with TAS;
 - That you are calling in response to the taxpayer's inquiry on (date);
 - Your telephone number;
 - The name of the person who should return the call; and
 - You are requesting a return call, and when calling to reference case file number XXXXXXXX.
- (6) If a taxpayer has agreed to TAS leaving tax information on an answering device or voice mail, TAS employees must have a "reasonable belief" and document that they have reached the correct phone number for the taxpayer before leaving any confidential information. In accordance with the *Disclosure and Privacy Knowledge Base Site - Voice Mail*, "reasonable belief" is met when the greeting on the answering device or voice mail refers to the taxpayer being contacted, or the greeting refers to the phone number the taxpayer has provided to TAS.
- (7) In cases where the number reached cannot be positively verified or authenticated as that of the taxpayer, do not leave the taxpayer's name in the message. Only leave the following information:
 - Your last name and ID number;
 - That you are with TAS;
 - That you are calling in response to an inquiry made (date);
 - Your telephone number;
 - State that an inquiry was received by the TAS office from an individual at that phone number; and
 - You are requesting a return call, and when calling to reference case file number XXXXXXXX.
- (8) In general, TAS employees cannot leave tax information on the answering device or voice mail of the taxpayer's authorized representative, even if the representative asks them to do so. The TAS employee will not know whether anyone besides the representative has access to that answering device or voice mail. The TAS employee should simply leave a message with his or her last name, the case file number, and a request for a call back from the representative.

- (9) The TAMIS history screen must be documented to include a record of all messages left, the taxpayer's oral consent as outlined in (3) above, and whether positive identification of the taxpayer could be determined.

Note: Caution should be taken in leaving answering device messages involving domestic violence situations or innocent spouse issues.

- (10) In some cases, it is possible to make a closing contact by voice mail (*e.g.*, case involved a simple issue and you have been unable to reach the taxpayer). If the taxpayer is represented, you can **never** complete the closing contact actions by voice mail.

Note: If possible, make the closing contact by telephone to utilize the opportunity to further advocate, educate, and address any additional questions or concerns raised by the taxpayer or representative.

- (11) When calling other IRS employees, and leaving information on an internal voice mail system, do not leave confidential information. However, it is acceptable to leave non-confidential information on the system, such as "*call me regarding TAMIS case number XXXXXX*", or similar verbiage.

13.1.6.8
(08-01-2023)

**Disclosure Issues - Cell
Phones and Cordless
Devices**

- (1) For phone contacts initiated by TAS employees:
- Calls to taxpayers (or representatives) will be made using the employee's desk phone or Cisco Jabber software when working in the office.
 - If a TAS employee is tele-working and Cisco Jabber software is unavailable, TAS employees may use a personal cell phone, cordless device, or land line to make taxpayer calls.
 - To ensure the privacy of TAS employees all calls from a personal device will use *67 to block the number.

Step	Description
1	Enter *67
2	Enter number including area code
3	Tap the call button

- TAS employees will provide their Cisco Jabber number when providing a callback number.
- When calling from a private setting where others cannot overhear the conversation, TAS does not have to disclose that the call is originating from a personal cell or cordless device.

Note: If there is any potential that others may overhear the conversation, TAS must inform the taxpayer of the risk and offer to reschedule the conversation for a later time.

- (2) For phone contacts initiated by taxpayers:
- TAS is under no obligation to determine if the caller is using a less secure platform such as a cell phone or cordless device. Whatever dialogue is necessary, including the disclosure of sensitive but unclassified (SBU) data, is authorized based on the fact the caller has accepted any security vulnerability by contacting TAS using a cordless device.

- b. If the TAS employee knows the incoming call is on a cell or cordless device, the employee should ask the caller if it is permissible to discuss SBU data considering the communication methodology in use.
- (3) Additional information can be found in IRM 10.5.1.6.7.1, Cell Phone or Cordless Device.
- (4) Agreements pertaining to disclosure matters should be completed during the initial contact, if possible. TAS employees will document the agreement and whether it pertains to future contacts, in the TAMIS history.

13.1.6.9
(08-01-2023)
Assisting Taxpayer with Limited English Proficiency

- (1) *Executive Order 13166*, requires federal agencies examine the services they provide, identify any need for services to those with limited English proficiency (LEP), and develop and implement a system to provide those services so LEP persons can have meaningful access.
- (2) In response, the Commissioner established a Multilingual Strategy to ensure federal employees have access to multilingual resources.
- (3) TAS employees must review the Mail Filing Requirement (MFR) code and/or Limited English Proficiency (LEP) indicator on Individual Master File (IMF) before issuing correspondence.
 - If the LEP indicator is blank and the MFR code is 07, correspondence must be sent in Spanish.
 - If the LEP indicator is 001, correspondence must be sent in Spanish.

Note: Locate the MFR code in position 34 on Command Code (CC) *INOLES* and the LEP indicator in position 72 on CC *ENMOD*.

- (4) For more information about EO 13166 and the IRS definition of LEP, see IRM 22.31, Multilingual Initiatives.

13.1.6.10
(08-01-2023)
Assisting Taxpayers Who Need Documents in an Alternative Media Format

- (1) The IRS, through the Alternative Media Center (AMC), offers content in a variety of file formats to accommodate visually impaired people who use technology such as screen reading software, Braille displays, voice recognition software and other alternative media products.
- (2) TAS employees will ensure taxpayers needing written communications in an alternative format are aware of this option and will use AMC resources when communicating in writing to taxpayers needing these services.
- (3) TAS employees will submit online requests for services using the *AMC* by following these steps:
 1. From the *AMC site*, select the center blue box titled Order Alternative Media Format and choose the bottom selection titled "Taxpayer Notices".
 2. On the Order Taxpayer Notices in Alternative Media Formats, in the IRS Point of Contact column, insert your name, contact information, and select National Taxpayer Advocate HQ as the business unit.
 3. In the Taxpayers Shipping Information column, insert the taxpayer's name and mailing address. From the Mode of Transportation drop-down list select "USPS metered".
 4. In the Notice Information column, enter the notice/letter name in the Notice Number field and a date in the Notice Date field. To name the notice/

letter, use the TAMIS number and then a brief description of the letter, such as 1234567_initial contact letter.

5. Select the desired media type from the drop-down list.
6. Use the Attach File feature for TAS specific letters.
7. In the “Additional Information” field, include any special instructions for the letter and identify any attachments to the letter.

Note: If the attachments are IRS publications there is no need to attach a copy.

8. In the “Specific Instructions” section add any special requests, such as a request for notification when the letter is sent, or requests for expedite processing. While AMC will try to accommodate these requests, it may not always be possible.
- (4) Save a copy of the letter uploaded to the AMC website in “TAMIS Document Attachments” and update the TAMIS history to indicate the letter was provided to AMC for conversion and mailing to the taxpayer. Document any specific instructions included with the request.
 - (5) When sending TAS letters using the services of AMC, TAS employees will need to adjust the Follow-Up Date (FUD), Next Contact Date (NCD) and taxpayer response timeframes to include additional time for the taxpayer to receive the correspondence. Generally, it takes 15 days for the AMC to fulfill an order and mail the correspondence. Braille orders may take up to 30 days.
 - (6) Inform taxpayers they need to send written responses to TAS in standard print, not Braille or any other alternative media format.
 - (7) Update Taxpayer Screen 5 of 6 on TAMIS to indicate visual impairment and the taxpayer’s need for communications to be translated to an alternative media format.
 - (8) A taxpayer may request penalty relief if a notice in standard print format was received requiring a taxpayer action, but the taxpayer did not respond because the notice was inaccessible. If the taxpayer informs TAS that they are subject to penalties due to a delay in responding to a notice, consider whether reasonable cause exception applies and advocate accordingly. Refer to IRM 20.1.1.3.2.2.8, Inaccessible Notices and IRM 13.1.24.6.1, Penalty Relief Advocacy.

13.1.6.11
(08-01-2023)

**Use of Social Media by
TAS Employees**

- (1) TAS supports secure, mission-related use of social media tools to enhance communication, collaboration, information exchange, and to streamline processes and improve productivity. Except for approved **TAS communicators** handling official TAS media initiatives, TAS employees are not authorized to use social media in an official capacity. See IRM 13.6.1.4 (3), TAS Social Media.
- (2) Personal, non-work usage of social media tools must not compromise the confidentiality of sensitive but unclassified data or the integrity of the Taxpayer Advocate Service.
- (3) Adhere to the following rules and standards when using social media;
 - Follow the *Office of Government Ethics - Standards of Ethical Conduct* and uphold TAS’s reputation for integrity. Ensure all comments and post-

- ings are truthful, accurate, fair, and can be substantiated. Do not post disparaging comments about individuals or groups.
- Do not create new communication channels on behalf of the IRS or TAS.
 - If not an official TAS spokesperson, do not attempt to serve as a spokesperson speaking on behalf of the IRS or TAS through social media tools - whether at work or in personal use.
 - When using social media tools, applications, or platforms for personal reasons, practice safe surfing and consider setting your privacy settings to keep your page only viewable by persons you know.
 - Understand that using an official job title, email address or the name of an IRS or TAS office in online interactions may give the false impression you are speaking on behalf of the IRS or TAS. If your profile indicates you work at the IRS or TAS, think about the potential consequences, including the possibility of being harassed or even threatened.
 - If you feel the slightest bit uncomfortable about what you are about to post, **don't post it!**
 - Think twice before using geotagging or global positioning system features on a smartphone or any social media accounts, especially at work.
 - Do not use audio or video recording, streaming or cameras on your smartphone and other devices while at work. Be sure to turn off all voice-activated applications and digital assistants while at work and any telework locations.
 - It is fine to retweet or share a post from an official IRS or TAS platform, but do not add personal comments that could be mistaken as professional commentary.
 - The Hatch Act also applies to personal social media activity. Be familiar with the rules.
- (4) If contacted by someone via social media, it is okay to delete the post and ignore the communication. If the conduct persists, report the bad behavior according to the rules of the social media site.

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Exhibit 13.1.6-1 (08-01-2023)**Terms**

Business Days	Workdays (does not include weekends or holidays).
Designee	An individual delegated authority to perform duties assigned to someone else.
Central Authorization File (CAF)	The computerized system of records which houses authorization information from both Powers of Attorney (POAs) and Tax Information Authorizations (TIAs). The CAF system contains several types of records, among them taxpayer and representative records, tax modules and authorizations.
Cisco Jabber	Computer-based communication system used for instant messaging, voice and video calls, voice messaging, desktop sharing and conference calls.
Estimated Completion Date	Projected date for case resolution communicated to the taxpayer/representative.
Enforcement Activity	Liens, levies, and seizure.
Form	An IRS document identified by a number, e.g., Form 1040.
Form 911	Request for Taxpayer Advocate Service Assistance (And Application for Taxpayer Assistance Order).
Geotagging	The process of appending geographic coordinates to media(<i>i.e.</i> , photos, videos, websites, messages) based on the location of the device transmitting the content.
Global Positioning System	An accurate worldwide navigational and surveying facility based on the reception of signals from an array of orbiting satellites.
Hardship	An indication of severe consequences for a taxpayer caused by the normal application of IRS regulations and procedures.
History Screen	A screen on TAMIS where case actions are documented with corresponding dates.
HSPD-12 (Smart ID) 10-digit PID	The ten-digit number on the front of all SmartID/PAC Cards (formerly Legacy ID).
Initial Research	Research on IDRS or other systems to determine status of case and location for assignment.
Math Error	An error made on an amended or original return, adjusted or otherwise addressed during processing.
Master File	A magnetic tape record which contains taxpayer accounts.
Next Contact Date	A promised date given to the taxpayer or representative as to when next contact will be made by the TAS employee.
Over-the-Phone Interpreter (OPI) Services	A secure telephone interpreter service, which allows employees to communicate with taxpayers who have limited English proficiency.
Power of Attorney	A form authorizing a representative to perform certain acts on the taxpayer's behalf.

Exhibit 13.1.6-1 (Cont. 1) (08-01-2023)**Terms**

Quick Notes	Correspondence or emails that do not contain official letterhead or required content and/or format.
Return Due Date	The date in which the tax return is due to the IRS.
Sensitive But Unclassified Information	Any information which if lost, stolen, misused, or accessed or altered without proper authorization, may adversely affect the national interest or the conduct of federal programs (including IRS operations), or the privacy to which individuals are entitled under the Freedom of Information Act (FOIA) 5 U.S.C. 552.
Social Media	Websites and applications that enable users to create and share content or to participate in social networking.
Social Security Number	A nine-digit number identifying the account of an individual on the Individual Master File.
Taxpayer Advocate Service	An independent organization within the IRS whose employees assist taxpayers who are experiencing economic harm, who are seeking help in resolving tax problems that have not been resolved through normal channels, or who believe the IRS system or procedure is not working as intended.
TAMIS	Taxpayer Advocate Management Inventory System - An Oracle web-based inventory control and report system used to record, control, and process TAS cases.
Taxpayer Identification Number	A nine-digit number which identifies the account of an individual or business taxpayer. The TIN may be a Social Security Number, an Individual Taxpayer Identification Number (ITIN), an Adoption Taxpayer Identification Number (ATIN), or an Employer Identification Number (EIN).
Third Party Designee	Person given permission by the taxpayer to discuss their current year return processing issues with the IRS.
Tour of Duty	The hours an employee is scheduled to work.

Exhibit 13.1.6-2 (08-01-2023)**Acronyms**

AM	Accounts Management
AMC	Alternative Media Center
AMS	Account Management Services
ATIN	Adoption Taxpayer Identification Number
CC	Command Code
CFINK	Centralized Authorization File Inquiry
CQRS	Case Quality Review System
DNTA	Deputy National Taxpayer Advocate
ECD	Estimated Completion Date
EDCA	Executive Director Case Advocacy
EIN	Employer Identification Number
EO	Executive Order
FUD	Follow-Up Date
IAT	Integrated Automation Technologies
IDRS	Integrated Data Retrieval System
IMF	Individual Master File
ITS	Intake and Technical Support
LEP	Limited English Proficiency
LTA	Local Taxpayer Advocate
MFR	Mail Filing Requirement
NCD	Next Contact Date
NTA	National Taxpayer Advocate
POA	Power of Attorney
SBU	Sensitive But Unclassified Information
SSN	Social Security Number
SERP	Servicewide Electronic Research Program
SSN ER	Social Security Number Elimination and Reduction
TAS	Taxpayer Advocate Service
TAMIS	Taxpayer Advocate Management Inventory System
TBOR	Taxpayer Bill of Rights
TIA	Taxpayer Information Authorization

Exhibit 13.1.6-2 (Cont. 1) (08-01-2023)

Acronyms

TIN	Taxpayer Identification Number
VMS	Voice Messaging System