



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

13.1.8

JULY 14, 2023

EFFECTIVE DATE

(07-14-2023)

PURPOSE

- (1) This transmits revised IRM 13.1.8, Taxpayer Advocate Case Procedures, Congressional Affairs Program.

MATERIAL CHANGES

- (1) 13.1.8 was completely reorganized. Many sections and subsections were deleted; others were incorporated into the new IRM.
- (2) 13.1.8.1.1, added (2), (3), (4) and (5) to provide more background information to why congressional cases are important to TAS, how they arise and how, generally, they are worked in a similar manner as non-congressional cases.
- (3) 13.1.8.1.1, added (1) about the Taxpayer Bill of Rights update based on guidance from the Division Counsel/Associate Chief Counsel (National Taxpayer Advocate Program) and Branch 3 of the Associate Chief Counsel (Procedure and Administration).
- (4) 13.1.8.1.3, added (2) to emphasize the responsibility for communicating with congressional offices in a prompt, courteous, understandable, and professional manner.
- (5) 13.1.8.1.3, added (3) to emphasize the responsibility for ensuring that written communication to congressional offices adhere to TAS writing guidelines.
- (6) 13.1.8.3, Coordinating Work with Legislative Affairs, was rewritten to summarize the relationship and division of responsibilities between TAS and the District Liaison and provides guidance on the subject of tax account matters and non-tax account matters.
- (7) 13.1.8.4, Working Congressional Cases, was reworked to include all aspects of working a congressional case and highlights the aspects of the working a congressional case that differ from working a non-congressional case.
- (8) 13.1.8.4.1, Handling Congressional Referrals, was created to deal with all the ways that a TAS office can receive a congressional case and provides guidance on how to handle the referrals.
- (9) 13.1.8.4.2, Communicating with the Congressional Office, was created to provide guidance on the ways that TAS can communicate with a congressional office while working a congressional case.
- (10) 13.1.8.4.2(2) was added to provide guidance on direct contact with the taxpayer during a congressional case.
- (11) 13.1.8.4.2(3) was added to provide information on the new tools available for use in communicating with a congressional office.
- (12) 13.1.8.4.2.1, Disclosure, was added to provide guidance on disclosure issues.
- (13) 13.1.8.4.2.1 (3) was added to provide guidance on various situations that may arise regarding Privacy Release Form, such as the death or resignation of a congressperson.
- (14) 13.1.8.4.2.1 (6) was added to require that a copy of correspondence sent to a congressional office must be copied to the authorized representative.

- (15) 13.1.8.4.2.1 (7) was added to require that if the disclosure authorization was not clear and specific regarding the representation of both spouses, a separate authorization is needed for each spouse
- (16) 13.1.8.4.2.1 (10) was added to state that TAS will accept electronic signatures on Privacy Release Forms.
- (17) 13.1.8.4.2.2 (2) was added to clarify who needs to review and sign TAS letters to congressional offices.
- (18) 13.1.8.4.2.2 (10) was added to provide guidance on the use of email when communicating with a congressional office.
- (19) 13.1.8.4.3, TAMIS, added paragraph (12), to discuss the responsibility of the LTA to keep the Congressional Screen updated on TAMIS.
- (20) 13.1.8.4 (9) was added to require that a copy of correspondence sent to a congressional office must also be sent to the taxpayer.
- (21) 13.1.8 contains editorial and grammatical changes throughout the IRM.

EFFECT ON OTHER DOCUMENTS

This IRM supersedes IRM 13.1.8 dated 10-19-2021.

AUDIENCE

Taxpayer Advocate Service employees

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13.1.8

Congressional Affairs Program

Table of Contents

13.1.8.1 Program Scope and Objectives

13.1.8.1.1 Background

13.1.8.1.2 Authority

13.1.8.1.3 Responsibilities

13.1.8.1.4 Programs Objectives and Review

13.1.8.1.5 Terms

13.1.8.1.5.1 Acronyms

13.1.8.1.6 Related Resources

13.1.8.2 Introduction to Congressional Affairs Program

13.1.8.3 Coordinating Work with Legislative Affairs

13.1.8.4 Working Congressional Cases General Principles

13.1.8.4.1 Handling Congressional Referrals

13.1.8.4.2 Communicating with the Congressional Office

13.1.8.4.2.1 Disclosure Issues

13.1.8.4.2.2 Congressional Letter Writing

13.1.8.4.2.3 Closing Congressional Cases

13.1.8.4.3 TAMIS

Exhibits

13.1.8-1 Sample Congressional Letter

13.1.8-2 Terms

13.1.8-3 Acronyms

13.1.8.1
(07-14-2023)
Program Scope and Objectives

- (1) **Purpose:** This section provides instructions and procedural guidance to Taxpayer Advocate Service (TAS) employees who are working congressional cases. It is also designed to encourage TAS employees to consider the issues from the taxpayer's perspective and act with empathy as they work to resolve the taxpayer's case.
- (2) **Audience:** These procedures apply to TAS employees working with congressional offices.
- (3) **Policy Owner:** The Executive Director Case Advocacy, Intake and Technical Support (EDCA-ITS), who reports to the Deputy National Taxpayer Advocate (DNTA).
- (4) **Program Owner:** The Director, Technical Analysis and Guidance (TAG), who reports to the EDCA-ITS.

13.1.8.1.1
(07-14-2023)
Background

- (1) The Taxpayer Bill of Rights (TBOR) lists rights that already existed in the tax code, putting them in simple language and grouping them into ten 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 about the TBOR, see <https://www.irs.gov/taxpayer-bill-of-rights>. Under these rights is the taxpayer's right to retain representation, including representation from a congressional office.
- (2) Taxpayers turn to congressional offices for assistance in resolving their tax issues with the IRS; in turn, congressional offices turn to TAS to help their taxpayer constituents.
- (3) TAS plays a key role in the Congressional Affairs Program (CAP). TAS employees work closely with congressional offices to resolve tax issues and advocate for their taxpayer constituents.
- (4) The assistance TAS provides in helping congressional offices with their constituents' tax issues is a vital component of the advocacy work TAS performs. At times, the volume of congressional cases has surged to comprise approximately 25 percent of TAS cases.
- (5) In general, TAS works congressional cases similar to the way it works non-congressional cases. However, to advocate effectively for the taxpayers and to assist the congressional offices in meeting the needs of their constituents, TAS employees must be aware of the guidance provided within this IRM and how certain aspects of congressional case work differ from non-congressional case work. Those aspects will be provided in this IRM. While working all cases, TAS employees, must convey professionalism and compassion.

13.1.8.1.2
(07-14-2023)
Authority

- (1) Pursuant to IRC 7803(c)(2)(A)(i), the Office of the Taxpayer Advocate (known as TAS) is directed to assist taxpayers in resolving problems with the Internal Revenue Service (IRS).
- (2) IRC 7803(a)(3) directs the Commissioner of the Internal Revenue to ensure that employees of the IRS are familiar with and act in accord with taxpayer rights. The ten enumerated rights of the TBOR include the Right to Retain Representation.

- (3) IRC 6103 permits the disclosure of return and return information to third parties in the listed circumstances, including if proper authorization is obtained from the taxpayer.
- (4) The Treasury Regulations found in 26 CFR 301.6103(c)-1 allow the use of non-written consents for disclosure of taxpayer information to third parties if the circumstances described in the regulations are met.
- (5) IRM 11.3.4.2, Disclosure to Members of Congress, provides the guidance on disclosure of taxpayer information to members of Congress.

13.1.8.1.3
(07-14-2023)
Responsibilities

- (1) TAS employees must respect, support, and vigorously protect taxpayers' fundamental right to retain representation.
- (2) TAS employees are responsible for communicating with congressional offices in a prompt, courteous, understandable, timely, and professional manner.
- (3) Written correspondence to congressional offices should be professional and adhere to the rules of grammar, spelling, and punctuation that are found in *TAS Writing and Style Guide*.
- (4) TAS managers are responsible for ensuring TAS employees within their purview are following the procedures contained in this IRM.

13.1.8.1.4
(07-14-2023)
Programs Objectives and Review

- (1) Reports to monitor the quality of TAS cases including the proper handling of congressional inquiries are derived from the Taxpayer Advocate Management Information System (TAMIS) and the TAS Quality Review Program (QRP).
 - The QRP generates monthly, quarterly, and fiscal year cumulative reports as well as specific queries for data analysis.

13.1.8.1.5
(07-14-2023)
Terms

- (1) Exhibit 13.1.8-2 contains a list of terms used throughout this IRM.

13.1.8.1.5.1
(07-14-2023)
Acronyms

- (1) Exhibit 13.1.8-3 contains a list of acronyms and their definitions used throughout this IRM.

13.1.8.1.6
(07-14-2023)
Related Resources

- (1) This is a list of relevant IRMs and other resources TAS employees will use in conjunction with this IRM:
 - IRM 1.4.13.8.3 , Outreach
 - IRM 1.10.1.13, Disclosure Information
 - IRM 1.10.1.14, Format for Responses to ESCO Controlled Correspondence
 - IRM 1.10.1.15, Variable Elements for ESCO Controlled Correspondence
 - IRM 11.3.4.2, Disclosure to Members of Congress
 - IRM 13.1.5.6, Communicating Confidentiality Rules to Taxpayers and Taxpayers' Representatives
 - IRM 13.1.6, Casework Communications
 - IRM 13.1.10, Special Processes
 - IRM 13.1.16.8.7, Congressional Office Contacts
 - IRM 13.1.17.4, Exceptions to TAS Case Transfers

- IRM 13.1.18, Resolving TAS Cases
- IRM 13.1.21, Closing TAS Cases
- IRM 13.1.23.2, Taxpayer's Right to Retain Representation
- IRM 13.6.1.11.2.3.1, Local Congressional Office Visit Requirements
- IRM 13.6.1.11.2.3, Congressional Outreach
- *TAS Focus Guide - Program Letters*
- *TAS Outreach Hub*
- *Advocate Toolkit Congressional Outreach*

13.1.8.2
(07-14-2023)
**Introduction to
Congressional Affairs
Program**

- (1) TAS plays a key role in the CAP. The Local Taxpayer Advocate (LTA) coordinates the CAP along with the IRS Congressional District Liaison (DL) in each geographic area.
- (2) LTAs are responsible for building and maintaining professional relationships with local congressional offices through effective outreach. Congressional outreach requirements are covered in IRM 13.6.1.11.2.3, Congressional Outreach. Yearly expectations for congressional outreach are contained in IRM 13.6.1.2.3.1, Local Congressional Office Visit Requirements. For further information, see *Congressional Affairs Program Overview* and IRM 1.4.13.8.3, Outreach.
- (3) LTAs, case advocates, and managers are responsible for building and maintaining professional and amicable relationships with local congressional offices through diligently advocating for the constituent cases in their inventory. This means adhering to the time frames in the IRM for contacts and follow ups as well as the guidelines set forth in IRM 13.1.24, Advocating for Case Resolution.

13.1.8.3
(07-14-2023)
**Coordinating Work with
Legislative Affairs**

- (1) LTAs have responsibility for all tax-account related issues, primarily constituent casework, and advocacy.
- (2) DLs have responsibility for any non-tax account related inquiries and for communicating IRS policy and procedures. The DL delivers IRS messages through outreach or liaison efforts.
- (3) LTAs are encouraged to develop relationships with their legislative affairs (LA) counterparts, so that both the LTA and DL can work together to appropriately handle the inquiries that arise.
- (4) LTAs and DLs coordinate congressional visits, outreach activities, and hosting congressional staff liaison meetings. Congressional visits may be separate, depending on the nature of the visit, but must be coordinated.
- (5) All congressional inquiries received by Business Units (BUs) in the National Office are forwarded to LA for review and controlled on e-Trak. The National Taxpayer Advocate (NTA) will control and assign inquiries addressed to that office.
- (6) Establish only one case on TAMIS if a congressional inquiry addresses a tax account issue as well as a non-tax account issue. TAS will attempt to resolve the taxpayer account and coordinate resolution on the non-tax account issue.

13.1.8.4
(07-14-2023)
**Working Congressional
Cases**
General Principles

- (1) In general, congressional cases are worked like other cases, including the general guidelines in IRM 13.1.18, Resolving TAS Cases. However, see IRM 13.1.17.4, Exceptions to TAS Case Transfers, for information about transferring congressional cases. Further, the material in this IRM concentrates on those aspects of working congressional cases that are different than working non-congressional cases.
- (2) Congressional cases are subject to the TAS quality review guidelines (**e.g.**, timeliness of contacts and actions, accuracy of actions, authorized disclosures, and correct communication, etc.).
- (3) Timely resolution and the best interest of the taxpayer should always be the deciding factors when advocating for the taxpayer, including when determining the office responsible for working the congressional case.

13.1.8.4.1
(07-14-2023)
**Handling Congressional
Referrals**

- (1) The majority of congressional cases received by TAS offices will be sent directly by the congressional office to the TAS office aligned with their district office. Following is the procedure that should be used upon receipt of an inquiry from a congressional office:
 - a. Date stamp the request if written or faxed. If the request is received via fax and the received date is shown, there is no need to separately date stamp the request.
 - b. If the tax account related congressional inquiry received by TAS meets TAS criteria, the case will be added to TAMIS within one workday of receipt, if possible, or as soon thereafter as possible. If an inquiry does not qualify under acceptance criteria 1 through 8, follow current interim guidance on accepting cases under TAS case criteria 9, Public Policy, which specifically includes congressional account inquiries. Interim guidance is published and can be found on the TAS Intranet. See *Interim Guidance on Accepting Cases Under Criteria 9, Public Policy* and IRM 13.1.7.3, TAS Case Criteria.

Exception: General telephone inquiries from a congressional office that can be answered while on the phone do not require that a case be created in TAMIS but do require the creation of a Contact Record in TAMIS.
 - c. Each congressional inquiry and subsequent inquiries will be controlled on TAMIS. If more than one congressional office contacts TAS to assist **the same taxpayer with the same issue**, do not create another case. Instead, add a new Congressional Record screen to the existing case and include the additional congressional office's information; thus, when TAS is contacted by multiple congressional offices for the same taxpayer account and issue, there will be only one TAMIS case. Refer to *TAMIS User Guide*, Congressional Screen.
- (2) If a referral is received elsewhere in TAS (for example, in an office not associated with the congressional office), the office that received the referral should research e-Trak, TAMIS, and IDRS to identify the issues involved and the appropriate office to assign the inquiry. New congressional inquiries not associated with an existing case, that raise a new tax account issue, should be assigned to the LTA office aligned with the congressional district that initiated the inquiry. See the LTA office/congressional district alignment list on the Congressional page. See *Congressional District Alignment and District Liaison*

Information. If, under unusual circumstances, a transfer is necessary, fax the documents to the assigned office or express mail them if they require the taxpayer's original signature(s).

- (3) Forward non-tax related inquiries to the DL, who will decide whether to work the case or forward it to LA for assignment. LA assigns these inquiries in e-Trak to the appropriate Business Unit (BU) to prepare a response. The BU works all cases assigned by LA.
- (4) For congressional inquiries received by Legislative Affairs and then referred to the local TAS office:
 - a. Input the case on TAMIS (if not already on TAMIS) and add the e-Trak number to TAMIS Taxpayer Screen 5
 - b. Annotate the TAMIS case file number in the "Other ID NO:" section of the e-Trak ticket. If a prior TAMIS/e-Trak case exists, annotate this information in the HISTORY/COMMENTS section of the e-Trak control ticket. Include the TAMIS case file number, name and telephone number of the case advocate assigned to the case.
 - c. The receiving office should contact the congressional office and advise the staff of the assignment of the inquiry to the TAS office. The requirement to notify the congressional office of assignment cannot be neglected. Follow time frames established in IRM 13.1.18.6, Initial Contact Completed by Case Advocates.
 - d. If an e-Trak congressional assignment is sent to an office in error, the office should immediately (within one workday) transfer the case to the correct office with a detailed explanation of why the case was transferred. Before transferring, be sure the time frame for congressional acknowledgment has not passed. If the case is not transferred within one workday, then the office is responsible for making the congressional acknowledgment before transferring the case.
 - e. Take appropriate actions to resolve the case and timely document e-Trak and TAMIS. Extension requests must be input to e-trak and TAMIS with a detailed explanation of the reasons for an extension. These requests should be input prior to the actual due date of the action. *National Office approval is not required unless specifically requested.*
 - f. The Executive Secretariat Correspondence Office (ESCO) must review all written responses to an e-trak controlled congressional case before they are issued. Email the incoming letter and the draft response letter to ESCO at **Executive Secretariat E-Review* for review. Include the e-Trak control number in email. Once you receive the reviewed letter back from ESCO, make the appropriate corrections to the letter, secure the proper signature, and send the letter to the congressional office.
 - g. These cases can be closed via telephone contact or by a closing letter. If the case is closed via a telephone contact, document the conversation on TAMIS and e-Trak. Include the date of the call and the person with whom you spoke in the congressional office. If the case is closed via letter (which has gone through the e-trak review and approval process), scan the final closing letter signed by the LTA into e-Trak. Close the e-Trak control and close the case on TAMIS. Update histories on both e-Trak and TAMIS.
- (5) For inquiries received from congressional offices that involve issues under litigation, follow the guidance found in IRM 13.1.10, Special Processes. If

guidance is needed, the LTA should contact the Division Counsel/Associate Chief Counsel National Taxpayer Advocate Program. IRM 13.1.10.2, Obtaining Legal Advice from Chief Counsel.

- (6) For inquiries involving frivolous filing positions that have no tax account related issue, send the inquiry to the DL. For more information on frivolous filers, see IRM 13.1.16.13, Contacts Not Meeting TAS Criteria (Frivolous Arguments).

13.1.8.4.2 (07-14-2023)

Communicating with the Congressional Office

- (1) Substantive information about the case must be provided to the congressional office at the established contact dates. For example, a case advocate should not simply provide a statement, either orally or in writing, that “the case is being worked on” but should instead explain the status of the case and include requests for any necessary supporting documents or other pertinent information.
- (2) In general, TAS should communicate with the congressional office on these cases, because the taxpayer has sought the assistance of the congressional office. However, some congressional offices may have specifically informed the LTA that they have no objections to TAS directly communicating with the taxpayer, while other offices may want to be informed each time a taxpayer is seeking information directly from TAS. TAS should work with the congressional office and tailor their approach to the needs of the congressional office. Even when the congressional office gives the case advocate permission to respond directly to the taxpayer, the case actions should begin and end with contact to the congressional office; blanket statements/agreements received from a congressional office to contact and respond to taxpayers directly are not an alternative to contacting the congressional office.
- (3) Use of new methods of communication with congressional offices is encouraged. These tools, including Document Upload Tool and email communications, are intended to facilitate the resolution of the case and make communication between congressional offices and TAS offices easier. Case advocates should respect the method of communication desired by the congressional office, including the use of these new tools, when communicating with the congressional office. See Interim Guidance on Digital Signatures and External Email found in *Digital Signatures and External Email* and *Document Upload Tool for Submissions from External Sources*.

13.1.8.4.2.1 (07-14-2023)

Disclosure Issues

- (1) IRC 6103(c) permits disclosure of a taxpayer’s return or return information to a third party designee. See IRM 13.1.23.2, Taxpayer’s Right to Retain Representation. A taxpayer’s letter to a member of Congress will authorize disclosure to the extent it is signed, dated, and indicates the following:
 - a. Taxpayer’s identity: name, address, and identifying number (e.g., Social Security number/ individual taxpayer identification number/ employer identification number), or any combination thereof, which enables the IRS to clearly identify the taxpayer.
 - b. The identity of the person to whom disclosure is to be made. A letter addressed to “Dear Sir” that does not specifically refer to the member of Congress is **not** sufficient. However, the taxpayer’s letter, forwarded with the envelope showing it was addressed to the member of Congress, is sufficient. Taxpayer correspondence noted as having a carbon copy (cc) sent to a congressional office will **not** be treated as a congressional inquiry and does not authorize TAS to disclose returns or return informa-

tion to a member of Congress or staff. An exception to this rule will be made when the taxpayer includes a signed addendum requesting the assistance of the member who forwarded the correspondence to the IRS, and the letter otherwise meets the above requirements for valid disclosure authorization.

- c. The letter must contain sufficient facts to enable the IRS to determine the nature and extent of the assistance requested and the returns or return information to be disclosed. See IRM 1.10.1.13, Disclosure Information and IRM 11.3.4.2.1, Inquiry Accompanied by Taxpayer's Correspondence.
 - d. The congressional office may substantiate valid authorization by submitting Form 8821 (or a satisfactory facsimile) with all required information included and the taxpayer's signature and date.
- (2) An authorization to a member of Congress will be construed to include:
- a. a member of the Congressperson's staff designated in the Congressperson's inquiry;
 - b. a person identified in a general designation from the Congressperson;
 - c. a person known to be the Congressperson's staff person for dealing with constituents' tax inquiries; and
 - d. the Congressperson.
- (3) An authorization to a Congressperson's staff will include be construed to include the Congressperson.
- (4) Various situations regarding disclosure may arise during the course of working the case, including the death or resignation of a Congressperson, the closure of a congressional office due to a loss of an election or the redistricting of an office due to the results of the latest census. The following provides examples of what TAS is to do in these situations:
- A Congressperson becomes incapacitated or dies in office, requiring a long-term actor or designee to be appointed to fill the term. Authorizations can be construed to remain in effect for that Congressional office but if there is any doubt that the taxpayer would want continuing disclosures in these situations, contact the taxpayer to determine their wishes. TAS should document TAMIS about the situation.
 - A congressperson left office and thus their office is closed. TAS does not receive a new Privacy Release Form (PRF) from the new congressional office. TAS should document TAMIS about the congressperson leaving office and make direct contact with the taxpayer. A new TAMIS case should not be opened. The congressional screen should be removed from TAMIS, but the How Received Code should not be changed.
 - A congressperson left office and thus their office is closed but while the case is open, TAS receives a new PRF from a new congressperson/office and it is for the same issue(s). TAS should add the new congressperson's information onto the TAMIS congressional screen, delete the old congressperson's information and continue its advocacy. TAS should not open a new case and should not change the How Received Code. Further, since timely resolution and the best interest of the taxpayer should always be the deciding factors when determining the office responsible for any needed actions, even if the new congressional office is aligned with a different TAS office, the office presently working the case should retain the case, for it would lead to a quicker resolution of the case.

- TAS has an open case received from Congressperson X, who was representing the 4th district in a state. The state redistricted and now Congressperson X, who is still in office, represents a different district in the state. TAS should continue working the case, since there is no requirement that a PRF must be signed by a taxpayer who lives in the Congressperson's district. Re-districting does not invalidate a PRF previously executed by the taxpayer if the Congressperson remains in office. Further, since timely resolution and the best interest of the taxpayer should always be the deciding factors when determining the office responsible for any needed actions, even if the new congressional office is aligned with a different TAS office, the office presently working the case should retain the case, for it would lead to a quicker resolution of the case.
 - TAS should not accept new congressional cases subsequent to the congressional member vacating office until a new member is elected (vacating the office also includes instances when a congressional member dies). However, if the Office of the Clerk for the United States House of Representatives or the Assistant Secretary of the Senate issues a letter stating the congressional office would continue assisting taxpayers, renames the office and officially names the Clerk or Assistant Secretary as the supervisor, TAS may continue to receive and work cases from that office. TAS must receive proper authorization from the taxpayers to disclose information to that office as outlined in IRM 13.1.8.4.2.1, Disclosure Issues and IRM 11.3.4.2.1, Inquiry Accompanied by Taxpayer Correspondence. If there is any doubt the taxpayer would want continuing disclosures in this situation, contact the taxpayer to determine their wishes.
- (5) Absent written authorization from the taxpayer, the member of Congress or their staff person may be provided general information and advised when IRS considers the matter resolved. However, no disclosures of the taxpayer's returns or return information may be made. In that case, resolve the problem by communicating directly with the taxpayer and advise the congressional office that this was done.
 - (6) Whether responding directly to the taxpayer at the request of a congressional office, or to the congressional office, check command code "CFINK" on IDRS for power of attorney or written authorization information.
 - (7) TAS will work with the congressional office on congressional cases; however, in order to protect the Right to Retain Representation, the case advocate should inform the POA or authorized third party of the inquiry and copy them on any written response sent to the congressional office.
 - (8) If the congressional office has appropriate disclosure authorization, check the "Disclosure Release Received" box on the congressional TAMIS screen. If the disclosure authorization clearly specifies that the congressional office has the authority to represent both spouses (who are clearly named in the authorization), then one authorization will suffice. If the disclosure authorization is not clear and specific about the authority to represent both spouses, then a separate disclosure authorization is needed for each spouse for TAS to advocate for both spouses.
 - (9) The effective period of authorization generally continues for the tax periods and issues covered by the original disclosure consent even after TAS closes the case and a subsequent inquiry requires TAS to reopen the case. The

original consent is valid for the reopened case if it covers the same years and congressional office. A valid disclosure consent does not have an expiration date unless the taxpayer revokes it. Follow the procedures in IRM 13.1.16.11.1, Reopen Procedures, to reopen the case.

- (10) See IRM 1.10.1.13, Disclosure Information and IRM 1.10.1.13.1, Disclosure to the Members of Congress, for all disclosure considerations for working with congressional offices.
- (11) TAS will accept electronic signatures on the Privacy Release Form (such as symbols or other data in digital form attached to an electronically transmitted document as verification of the sender's intent to sign the document).

13.1.8.4.2.2
(07-14-2023)
**Congressional Letter
Writing**

- (1) IRM 1.10.1.14, Format for Responses to ESCO Controlled Correspondence, and IRM 1.10.1.15, Variable Elements for ESCO Controlled Correspondence, provides instructions for preparing responses to congressional inquiries and should be used to supplement regular instructions for TAS case processing. Refer to Exhibit 13.1.8-1, Sample Congressional Letter, for an example of writing style, format, headers, and salutation to follow in written correspondence to congressional offices.
- (2) Case Advocates are responsible for drafting and signing congressional correspondence, except for the closing correspondence, which must be reviewed and signed by the LTA.
- (3) In the closing paragraph of correspondence to congressional offices, the NTA/LTA must include their contact telephone number.

Example: A suggested closing paragraph is "I hope this information is helpful. If you have any questions, please contact me at (XXX) XXX-XXXX."

- (4) Do **NOT** include hours of availability or operation in congressional responses.
- (5) Do **NOT** use pattern letters.
- (6) On all congressional correspondence, use the approved method for incorporating your local address within the letter. See Exhibit 13.1.8-1, Sample Congressional Letter, for an acceptable letter template.
- (7) If you do not receive requested information from the taxpayer or congressional office, do **NOT** send a second request pattern letter (1671 Letter). Instead, contact the congressional office for help securing the requested information from the taxpayer and discuss any information necessary to work and resolve the issue. If the taxpayer still fails to provide documentation, then close the case as No Response and send the congressional office a final communication to explain the circumstances. For example: "As we discussed on MM/DD/YYYY, TAS is unable to pursue further relief for your constituents because they have not responded to our requests for the supporting documentation we need to proceed with the case. If your constituents provide this information in the future, we can reopen the case at that time."
- (8) TAS permits and encourages the use of email to communicate with congressional offices. However, the body of the email communication must **NOT** be used to communicate:
 - specific tax case information;

- taxpayer information;
- account related information;
- the status of the case; or
- documents or information requests.

- (9) All discussions about the case or requests for information or documents must be made using a letter to the taxpayer or representative and sent as an encrypted email attachment.
- (10) A copy of the correspondence should be sent to the taxpayer if the congressional office has authorized direct communication.

13.1.8.4.2.3
(07-14-2023)

Closing Congressional Cases

- (1) Follow the guidelines in IRM 13.1.21, Closing TAS Cases, to determine when to close the case. TAS will communicate with the congressional office throughout the process unless the office requests that TAS work with the taxpayer directly, or determines it no longer wishes to stay involved. The office staff will also determine if telephonic closure is acceptable. These requests from the congressional office must be documented in the TAMIS history for the case.

Note: Even though the congressional office is no longer involved in the case, the TAMIS coding should still reflect "Congressional" for tracking purposes.

- (2) Close the case on TAMIS by completing all case screens, including the Closing Action Screen and the Congressional Screen.

Reminder: Complete the Closed Date field on the Congressional Screen on TAMIS.

13.1.8.4.3
(07-14-2023)

TAMIS

- (1) All congressional inquiries will be input to TAMIS within one workday of receipt, except:
 - a. Inquiries (other than written) that can be answered immediately during the call. For these inquiries, employees will create a Contact Record rather than a case in TAMIS.
 - b. Inquiries received on non-case-related inquiries will be worked by the DL or LA. These cases should not be controlled on TAMIS by the receiving office but instead faxed to the DL. The DL will communicate with LA regarding the inquiry. If LA assigns the case to TAS as the BU, then follow procedures in IRM 13.1.8.4, Working Congressional Cases.
- (2) When an inquiry is received from a congressional office, the Congressional Screen on TAMIS must be input as well as the Taxpayer Screen, including Power of Attorney information, if applicable. Refer to *TAMIS User Guide*, Congressional Screen, for TAMIS input requirements.
- (3) Use the Taxpayer Screen to record the taxpayer data.
- (4) If the case is controlled on e-Trak:
 - input the e-trak control number in the e-Trak Control # field (Taxpayer Screen 5) of TAMIS.
- (5) If the congressional inquiry was addressed to another BU and the BU referred the case:

- input **0** in the first Outreach field and **00** in the second Outreach field to indicate the request did not come directly from the taxpayer
 - input **20** in the second Outreach Field on Taxpayer Screen 1 to indicate the taxpayer's inquiry was received in TAS from a congressional office.
- (6) If a congressional inquiry was addressed to TAS or there was a request for TAS assistance:
- input **1** or **2** in the first Outreach field and **20** in the second Outreach field.
- (7) Use the appropriate criteria code when inputting the congressional inquiry on TAMIS. All TAS congressional inquiries should be coded 1 through 8, or if the NTA has identified the issue as a compelling public policy issue, as code 9. See *Interim Guidance on Accepting Cases Under Criteria 9, Public Policy* and IRM 13.1.7.3, TAS Case Criteria.
- (8) Use the **How Received** on TAMIS Taxpayer Screen 5 to indicate how the congressional inquiry was received into TAS.
- a. Use an "X" to identify a congressional inquiry addressed or sent to operations/functions/units other than TAS.
 - b. Use a "Y" to identify a congressional inquiry addressed or sent directly to TAS
- (9) Use the Congressional Screen of TAMIS to input the congressional office contact information.
- (10) Check the "Disclosure Release Received" box on the Congressional Screen if the congressional office has appropriate disclosure authorization.
- (11) When there is an existing case (non-congressional) and a congressional inquiry is received concerning **the same taxpayer with the same issue and the same TAS employee in the same office will work the case, an additional case will not be created**. If more than one congressional office contacts TAS to assist a taxpayer **with the same issue and the same TAS employee in the same office will work the case, do not create another case on TAMIS**. In both instances, add a Congressional Record screen for each additional congressional office to the existing case.
- Note:** Casework Procedures (for example: initial contact, next contact date, and follow up dates) still apply for each congressional office with the case. See IRM 13.1.18, Resolving TAS Cases.
- (12) If any of the above requirements are not met (**same issue, same office, and same TAS employee assigned**), an additional case should be opened in TAMIS. Code the congressional inquiry with the appropriate criteria code (1 through 9). If an inquiry does not qualify under acceptance criteria 1 through 8, follow current interim guidance on accepting cases under TAS case criteria 9, Public Policy, which specifically includes congressional account inquiries. Interim guidance is published and can be found on the TAS Intranet. See *Interim Guidance on Accepting Cases Under Criteria 9, Public Policy* and IRM 13.1.7.3, TAS Case Criteria. On the congressional TAMIS case, input DUPTA in the N.O. Use field on the TAMIS Taxpayer Screen 5. The congressional case will be worked in the LTA office of the member of Congress' home state.

If the cases are assigned in two different offices, the two case advocates must coordinate efforts, but each office will be responsible for responding to its local congressional office staff.

Note: TAMIS allows duplication of history to other cases. Refer to *TAMIS User Guide*, for information on how to automatically duplicate the TAMIS history from one case to another. Initial and closing actions, including follow-up dates and next contact dates, should be entered on each case.

- (13) The LTA is responsible for updating the Congressional Lookup Table on TAMIS. The LTA will update information when a representative or senator is no longer in office (due to death, retirement, removal from office due to election defeat or other reasons) and will provide the name and contact number of the new Congressperson. For instructions on updating the Congressional Lookup Table, see *TAMIS User Guide*, Congressional Lookup Table.

Exhibit 13.1.8-1 (07-14-2023)
Sample Congressional Letter

This sample shows the proper format for a congressional letter. It should be copied into the TAS LTA letterhead showing the current logo and other information.

Position	Example
House of Representatives Washington, DC Office	The Honorable (Full Name) U.S. House of Representatives Washington, DC 20515 Dear Representative (Last name):
House of Representatives Local Office	The Honorable (Full Name) Member, U.S. House of Representatives (Local office street address) (City) (State) (ZIP Code) Dear Representative (Last Name): Note: If the Member, U.S. House of Representatives is too long, carry over part of it to the next line and indent 2 spaces. This will give the inside address a more balanced appearance

Attention: Name of Staffer

Dear Representative XXX:

I am responding to your letter of (date) on behalf of your constituent, Mr. John Beagle of (constituent's city/town). Mr. Beagle had expressed concern about (description of issue)

TAS has (description of resolution / status of case). I apologize for the problem and for any inconvenience and delay it caused Mr. Beagle.

I hope this information is helpful in responding to Mr. Beagle. If you have any questions, please call me at XXX-XXX-XXXX, or Case Advocate John Doe of my staff at XXX-XXX-XXXX.

Sincerely,

(signature)

(name)

Local Taxpayer Advocate

Exhibit 13.1.8-2 (07-14-2023)**Terms**

Terms	Definitions
e-Trak	Document tracking application which replaced the Executive Control Management System
Operations Assistance Request (OAR)	Conveys a recommendation or request that the IRS act to resolve when TAS lacks the statutory or delegated authority to resolve a taxpayer's problem.
Quality Review Program (QRP)	TAS uses QRP to review cases for quality. QRP generates monthly, quarterly, and fiscal year cumulative reports as well as specific queries for data analysis.
Right to Retain Representation	Taxpayers have the right to retain an authorized representative of their choice to represent them in their dealings with the IRS. Taxpayers have the right to be told that if they cannot afford representation, they may be eligible for assistance from a Low Income Taxpayer Clinic (LITC).
Taxpayer Advocate Management System (TAMIS)	TAS uses TAMIS to record, control and process cases and to analyze the issues that bring taxpayers to TAS.

Exhibit 13.1.8-3 (07-14-2023)**Acronyms**

Acronyms	Definitions
BU	Business Unit
CAP	Congressional Affairs Program
DL	District Liaison
EDCA-ITS	Executive Director Case Advocacy - Intake and Technical Support
ESCO	Executive Secretariat Correspondence Office
IDRS	Integrated Data Retrieval System
IRC	Internal Revenue Code
IRM	Internal Revenue Manual
IRS	Internal Revenue Service
LA	Legislative Affairs
LITC	Low Income Taxpayer Clinic
LTA	Local Taxpayer Advocate
MOU	Memorandum of Understanding
NTA	National Taxpayer Advocate
OAR	Operations Assistance Request
QRP	Quality Review Program
TAG	Technical Analysis and Guidance
TAMIS	Taxpayer Advocate Management Information System
TAS	Taxpayer Advocate Service
TBOR	Taxpayer Bill of Rights

