



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

13.1.15

DECEMBER 26, 2023

## EFFECTIVE DATE

(12-26-2023)

## PURPOSE

- (1) This transmits revised IRM 13.1.15, Taxpayer Advocate Case Procedures, Customer Complaints.

## MATERIAL CHANGES

- (1) IRM 13.1.15 Updated section title to Customer Complaints.
- (2) IRM 13.1.15.1.3 Updated acronym title.
- (3) IRM 13.1.15.1.4 Added additional resources for employees.
- (4) IRM 13.1.15.2 Updated subsection title to, Introduction to Customer Complaints.
- (5) IRM 13.1.15.4 Updated subsection title to, Employee Responsibilities – Section 1203.
- (6) IRM 13.1.15.4 Removed reference to obsolete Form 12217, Section 1203 Allegation Referral Form, and added link to iManage site, Section 1203 and Non-1203 Misconduct.
- (7) Minor formatting and grammatical changes made throughout the section.

## EFFECT ON OTHER DOCUMENTS

IRM 13.1.15 dated September 21, 2021, is superseded.

## AUDIENCE

Taxpayer Advocate Service employees.

Elizabeth R. Blazey-Pennel  
Acting Executive Director Case Advocacy, Intake and Technical  
Support



13.1.15  
Customer Complaints

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13.1.15.1  
(09-21-2021)  
**Program Scope and Objectives**

- (1) *Purpose:* The section provides employees with guidance on customer complaint procedures regarding the Internal Revenue Service Restructuring and Reform Act of 1998 (RRA98) section 1203 procedures.
- (2) *Audience:* These procedures apply to TAS employees.
- (3) *Policy Owner:* The Executive Director Case Advocacy, Intake & Technical Support (EDCA-ITS), who reports to the Deputy National Taxpayer Advocate (DN TA).
- (4) *Program Owner:* The Director, Technical Analysis and Guidance (TAG), who reports to the EDCA-ITS.

13.1.15.1.1  
(09-21-2021)  
**Authority**

- (1) Internal Revenue Service Restructuring and Reform Act of 1998 (RRA98) section 1203.

13.1.15.1.2  
(09-21-2021)  
**Responsibilities**

- (1) All TAS employees are responsible for following the procedures set forth in this IRM regarding customer complaints and employee misconduct.

13.1.15.1.3  
(12-26-2023)  
**Acronyms**

- (1) The following table contains a list of acronyms and their definitions used throughout this IRM.

Acronyms	Definitions
EC&C	Employee Claims and Compliance
PID	Personal Identification Number
RRA98	Internal Revenue Service Restructuring and Reform Act of 1998
TIGTA	Treasury Inspector General for Tax Administration

13.1.15.1.4  
(12-26-2023)  
**Related Resources**

- (1) This is a list of relevant documents TAS employees will use in conjunction with this IRM:
  - IRM 6.735.1, Ethics and Conduct Matters: Guidance;
  - Document 11678, 2022 National Agreement – Internal Revenue Service (IRS) and National Treasury Employees Union (NTEU);
  - iManage, *Section 1203 and Non-1203 Misconduct*;
  - Document 11043, RRA '98 Section 1203 All Employee Guide; and
  - Document 11325, Don't Let It Happen to You, Section 1203 Tax Compliance Violations Brochure.

13.1.15.2  
(12-26-2023)

**Introduction to  
Customer Complaints**

- (1) Section 1203 of RRA98 requires termination of IRS employment for misconduct and requires the Commissioner to remove an employee who violates any one of the acts or omissions described in subsection (b) and grants the Commissioner sole discretion to mitigate the removal consequence to a lesser consequence.
- (2) Complaints about IRS employee conduct should be evaluated and acted upon according to the procedures described in Document 11043, RRA '98 Section 1203 All Employee Guide.
  - Allegations determined to be potential section 1203 violations will be sent to the Treasury Inspector General for Tax Administration (TIGTA) for processing and investigation, if required. See IRM 13.1.15.4, Employee Responsibilities - Section 1203.
  - Allegations determined to contain no section 1203 violations will be handled using administrative procedures. See IRM 13.1.15.5, Customer Complaints (Non-Section 1203 Violations).

13.1.15.3  
(12-26-2023)

**Elements of Misconduct**

- (1) The IRS is required to annually report to Congress about misconduct of IRS employees. The IRS has defined misconduct for this purpose as:
  - An employee violated a law, regulation, or rule of conduct (these cases are worked and reported by TIGTA); or
  - An IRS employee treated a taxpayer inappropriately in the course of official business. For example, rudeness, over zealotness, excessive aggressiveness, discriminatory treatment, and intimidation. (These cases will be worked/handled by management within the employee's function.)

13.1.15.4  
(12-26-2023)

**Employee  
Responsibilities -  
Section 1203**

- (1) Employees should have a basic understanding of the conduct provisions of section 1203 as outlined in Document 11043, RRA98 Section 1203 All Employee Guide. Employees are also responsible for reporting allegations involving potential section 1203 violations to their manager for forwarding to the appropriate officials. Depending on the nature of the allegations, these officials may be management or TIGTA.
- (2) If you wish to report a section 1203 violation, you may do so by telephoning TIGTA. The toll-free telephone number is 1-800-366-4484. The TIGTA toll-free TTY number for the hearing impaired is 1-800-877-8339. See *Section 1203 and Non- 1203 Misconduct* at <https://irs.gov.sharepoint.com/sites/iManage/SitePages/Section%201203%20and%20Non-%201203%20Misconduct.aspx>.
- (3) The following types of employee misconduct cases require referral to the manager for section 1203 consideration:
  - False statements under oath;
  - Falsification of documents;
  - Assault or battery;
  - Misuse of IRC 6103 (Disclosure);
  - Threat of audit;
  - Seizure violations;
  - Infringement of taxpayer's constitutional rights;
  - Harassment/Retaliation;
  - Discrimination;
  - Failure to file; or

- Understatement of liability.

13.1.15.5  
(12-26-2023)  
**Customer Complaints  
(Non-Section 1203  
Allegations)**

- (1) Information regarding inappropriate behavior may be brought to a TAS employee's attention through internal sources, taxpayers, or third parties. All cases alleging inappropriate conduct or handling by an IRS employee must be referred to the employee's manager. However, allegations relating to the manager should be referred to that manager's immediate manager. IRS employees should obtain the taxpayer's name, address, telephone number, and specifics of the alleged inappropriate behavior and complaint. Also obtain the name, badge identification number, function, and location of the IRS employee. Submit the information, as indicated above, to the manager for appropriate action.

**Note:** If the taxpayer cannot provide all the information but does provide the employee's name, use Outlook or *Discovery Directory* to research the name and secure the remaining information. If the taxpayer cannot provide the employee's name but provides the employee's 10-digit Smart ID badge number, use *Discovery Directory* and enter the 10-digit Smart ID badge number in the SEID section and secure the name and contact information (see *Personal Identification (PID) Number* for more information).

- (2) Issues or concerns involving IRS policy, procedure, or practice may be referred to the Human Capital Office, Employee Claims and Compliance (EC&C) Office. EC&C ensures employee and taxpayer concerns about IRS employee conduct are addressed in a fair, objective and timely manner. For additional information see Document 11325, Don't Let it Happen to You, Section 1203 Tax Compliance Violations Brochure.

