EFFECTIVE DATE

(06-14-2023)

PURPOSE

(1)   This transmits revised IRM 25.13.1, Office of Taxpayer Correspondence Services.

MATERIAL CHANGES

(1)   The following table is a list of changes made throughout this IRM.

IRM Subsection	Description
25.13.1.1, Program Scope and Objectives	Revised the scope, purpose, and program's goals for clarity and to align with OTC's objectives.
25.13.1.1.1, Background	Revised for clarity and to align with OTC's objectives.
25.13.1.1.2, Authority	Added Restructuring and Reform Act and RRA98 to Authority.
25.13.1.1.3, Roles and Responsibilities	Clarified roles and responsibilities in an easy-to-follow format.
25.13.1.1.5, Terms and Acronyms	Removed original subsection and merged previous information to IRM 25.13.1.1.3. Subsection revised to provide Acronyms and Terms used throughout the IRM.
25.13.1.1.6, Related Resources	Added related resources to reduce repetitive resources throughout the IRM.
25.13.1.2, Taxpayer Correspondence	Revised from Request for New and Revised Products - Request Services Process to Taxpayer Correspondence - Request for Services Process. This section discusses what Correspondence is from OTC objectives. Requests for services content has been moved to IRM 25.13.1.3.1.
25.13.1.2.1, Correspondence Requirements	Added subsection to describe correspondence requirements.
25.13.1.3, OTC Services	Revised from Erroneous Correspondence Procedures - Report Erroneous Correspondence Process to OTC Services to streamline process and create tables to address all aspects of service requests or processes that OTC provides as well as how to request those services.

25.13.1.3(1), OTC Services	Revised to clarify reporting requirements for erroneous correspondence and differentiate between what erroneous correspondence is reported to OTC and what is reported to PGLD.
25.13.1.3.1, Request for Services Process	New section added to provide priority of requested received by OTC and the step-by-step process to expect from OTC after your request has been submitted and key stake-holders that are included in the process.
25.13.1.3.2, OTC Applications	New section added to provide the applications OTC uses as part of the development or moni-toring processes.
25.13.1-1, Exhibit	Deleted

EFFECT ON OTHER DOCUMENTS

IRM 25.13.1 dated October 06, 2022, is superseded.

AUDIENCE

The policies, procedures and instructions outlined in this IRM apply to all divisions, functional units, employees and contractors within the IRS who are responsible for creating or revising taxpayer correspondence products, letters, or notices.

Dana Hartington
Director, Distribution
Wage and Investment Division

25.13.1
Office of Taxpayer Correspondence Services

Table of Contents

25.13.1.1
(06-14-2023)
Program Scope and Objectives

(1) **Scope:** The Office of Taxpayer Correspondence (OTC) manages the design, development, planning, and delivery of all taxpayer correspondence issued by the IRS.

(2) **Purpose:** OTC implements consistency, quality, plain language standards, procedures, website (Web) design and business policies for all correspondence, both electronic and paper, with the goal of helping taxpayers take the appropriate action to resolve their tax issues.

(3) **Audience:** Business units generating taxpayer correspondence Servicewide.

(4) **Policy Owner:** Office of Taxpayer Correspondence.

(5) **Program Owner:** Director, Distribution.

(6) **Primary Stakeholder:** All business units.

(7) **Program Goals:** To ensure all correspondence issued by the Service follows consistent standards and guidelines to support the IRS's mission to improve the taxpayer's experience.

25.13.1.1.1
(06-14-2023)
Background

(1) The Office of Taxpayer Correspondence was established in 2010 to create a cohesive work process to oversee and assist in correspondence development and unified standards Servicewide.

25.13.1.1.2
(06-14-2023)
Authority

(1) *Plain Writing Act of 2010* - The law requires federal agencies use clear government communication the public can understand and use.

(2) *Restructuring and Reform Act of 1998 (RRA 98)* - RRA 98 governance requirements were implemented in accordance with the legislation.

(3) *RRA 98 Section 3705* - provides listing of local IRS telephone numbers and addresses.

25.13.1.1.3
(06-14-2023)
Roles and Responsibilities

(1) The Director, Distribution, approves and authorizes the policy in this IRM.

(2) The Chief, Distribution Branch, oversees the execution of the policy in this IRM.

(3) The Chief, Office of Taxpayer Correspondence (OTC), oversees the daily work of the OTC employees executing the tasks described in this IRM.

(4) OTC employees perform all the tasks described in this IRM.

(5) The following table outlines the roles and responsibilities of the business units within the Distribution branch:

Section	Roles
Customer Accounts Management (CAM)	1. CAM partners with the business units to plan and coordinate requests for correspondence services. This ensures delivery of high-quality products and services. 2. CAM: • Serves as point of intake for correspondence services. For more information, see IRM 25.13.1.3.1 (2) • Coordinates activities across OTC teams to ensure delivery of quality products and services meeting business needs. • Meets periodically with stakeholders to review the quality and effectiveness of each correspondence product in their inventory and facilitate decisions on future actions.
Correspondence Production Services (CPS) and Notice Delivery System (NDS)	1. CPS receives files from the NDS, which is a server-based system to process taxpayer notice files. *Note:* Records on taxpayer notice files are appended with an index key on the Inner Active Programming (IAP) mainframe and then downloaded to the NDS servers.

Section	Roles
National Distribution Center (NDC)	1. NDC provides order fulfillment services and distribution of products to IRS internal and external customers. 2. NDC receives data files and correspondence files to create personalized letters for taxpayers and IRS employees. 3. Their main role is to provide printed products requested from taxpayers, Taxpayer Assistance Center (TAC) Offices, and CPS. 4. All requests for NDC printing services require an approval from the Distribution Director. For more information, see IRM 25.13.1.3.1 (2).
Design and Development (D&D)	1. D&D works to improve and revise existing notices and letters and develop new correspondence in collaboration with business owners. 2. D&D: • Develops or revises correspondence products using the IRS Style Guide, executive orders, and other legislation. • Coordinates implementation of product content changes in products, including digital communication on IRS.gov. • Conducts, reviews and implements quality and consistent products.

Section	Roles
Data Metrics and Error Resolution (DMER)	1. To support Customer Assistance, Relationships, and Education (CARE), Media & Publications (M&P), and Distribution with data tracking and provide services and products to our customers. 2. DMER: • Collects, analyzes and reports performance management data. • Develops, manages and maintains OTC's Correspondence Management Inventory System (CMIS) and Servicewide Notice Information Program (SNIP). • Surveys customers of OTC processes to identify OTC performance and reports findings to management. • Owns, manages and maintains the OTC SharePoint site.

25.13.1.1.4
(10-06-2022)
Program Management and Review

(1) OTC manages outgoing correspondence through the following reviews and reports:

- Erroneous Taxpayer Correspondence Report
- Annual Correspondence Review
- Yearly Start Up Review
- Agile Review

25.13.1.1.5
(06-14-2023)
Terms and Acronyms

(1) The following table is a list of terms used throughout this IRM:

Term	Definition
Correspondence Leadership Council (CLC)	Approve enterprise and cross-functional correspondence process.
Correspondence Management Information System (CMIS)	The data repository where performance & utilization data is collected, analyzed and stored.
Correspondence Production Services (CPS)	Used for printing, inserting, sorting and mailing IRS correspondence.

National Distribution Center (NDC)	Order fulfillment services and distribution of products to IRS internal and external customers.
Integrated Automation Technologies (IAT)Tool	Used to simplify taxpayer account processing by assisting the user with IDRS research and input.
Publishing Services	Electronic and printed products and services that enable taxpayers to understand and meet their tax responsibilities and IRS employees to administer the tax laws effectively and fairly.
Request for Services	Online process for all request to revise or create IRS taxpayer correspondence.
Report Erroneous Correspondence	Online process to report errors in correspondence, or correspondence generated in error, or sent to the wrong party.
Notice Start-Up	A review of newly created or revised Computer Paragraph (CP) notices to identify errors prior to mailing.

(2)   The following table contains acronyms used throughout this IRM:

Acronym	Definition
AD	Application Developers
APGolf	Appeals Generator of Letters and Forms
CAM	Customer Accounts Relationship and Education
CARE	Customer Assistance, Relationships and Education
CMIS	Correspondence Management Information System
CP	Computer Paragraph
CPS	Correspondence Production Services
CSS	OTC Customer Satisfaction Survey
CRX	Correspondex
D&D	Design & Development
DGC	Data Gathering Call

Acronym	Definition
DN&L	Digitalization Notices and Letters
DMER	Data Metrics and Error Resolution
FTI	Federal Tax Information
ETC	Erroneous Taxpayer Correspondence
IDRS	Integrated Data Retrieval System
IAT	Integrated Automation Technologies
LPTS	Linguistic Policy, Tools and Services
M&P	Media & Publications
NDS	Notice Delivery System
OLS	Online Services
OMB	Office of Management and Budget
OTC	Office of Taxpayer Correspondence
PII	Personally Identifiable Information
PRP	Program Requirements Package
QR	Quick Response
RGS	Report Generation Software
RS	Requirement Specialist
SME	Subject Matter Expert
SNIP	Servicewide Notice Information Program
TAS	Taxpayer Advocate Services
TPNC	Taxpayer Notice Codes
URL	Uniform Resource Locators
UWR	Unified Work Request

25.13.1.1.6
(06-14-2023)
Related Resources

(1) In addition to IRM 25.13.1, the following resources will provide additional guidance:

- *Taxpayer Bill of Rights (TBOR)*
- *Federal Plain Language Guidelines*
- *TAS Standard Language for Correspondence*
- *OTC Share Point site*

- IRM 1.17.7 Use of the Official IRS Seal, IRS Logo, Program Logos and Internal Log
- IRM 1.18.5 National Distribution Center
- *IRS Style Guide*

25.13.1.2
(06-14-2023)
Taxpayer
Correspondence

(1) The following table provides a list of the three types of correspondence:

Type of Correspondence	Description
Computer Paragraph (CP) Notices	Tax account related systemically generated correspondence, created as a result of an account-related activity or condition, and sent directly to taxpayers.
Correspondex letters (CRX)	Letters generated through the Integrated Data Retrieval System (IDRS). Variable data and content is selected by the originator.
Repository letters	Tax account correspondence sent directly to taxpayers. Content is selected by the originator. Often used as part of a PDF-fillable design and input.

25.13.1.2.1
(06-14-2023)
Correspondence
Requirements

(1) Correspondence requirements should be fluid, informed by data collection and revised as requirements, amendments and the environment around the IRS grows to ensure flexibility in design layout while still maintaining the mandatory branding of IRS logos, color, font and icons.

(2) OTC is the centralized point of contact for creation, development, revisions, and projects around Correspondence.

(3) OTC provides support for all operations in the IRS who generate taxpayer correspondence, as outlined in *RRA 98*. This includes CP notices, CRX letters, Repository letters, surveys, text messages and emails generating to taxpayers digitally or by mail.

(4) The following table provides a list of requirements for taxpayer correspondence:

Terms	Requirements
Design and Branding	1. IRS design standards have been created to present and maintain a consistent appearance in all our communication products. 2. These standards were created to help meet the goals of the IRS by unifying the different visual communications produced, based on considerable research, analysis, and examination. 3. These standards allow a visual consistency to present the IRS as a single organization. They are meant to support the values and mission of the IRS. ***Reminder:*** OneIRS gives clear and consistent communications and tax-related products to improve taxpayer experience 4. The IRS logo is **required** on all correspondence products. 5. For more information, see IRM 1.17.7, Publishing - Use of the Official IRS Seal, IRS Logo, Program Logos and Internal Logos.
Legal Statutory and Regulatory Provisions	1. When citing law, Counsel should prepare a plain language summary of the law. 2. The summary should explain the issue in a manner easily understood by taxpayers with little or no knowledge of the tax laws. 3. Legal or statutory language notifies taxpayers (particularly individuals and small businesses) of any current or new laws and how to get more information. It also helps taxpayers determine any possible effects and if they need to consult a tax advisor.

25.13.1.3
(06-14-2023)
OTC Services

(1)   The following tables provides an overview of the services OTC provides:

Service	Function
Request for Services	1. OTC works with product owners to create and revise taxpayer correspondence through the *Request for Services* at http://publish.no.irs.gov/distrib/otc.html#tab=tab1. 2. Product owner or customer will: a. Submit a request following instructions and completing required fields. b. Attach supporting documentation. ***Note:*** Not including key supporting documentation can cause delays in processing the request. c. Receive confirmation that their request was received.
Erroneous Taxpayer Correspondence (ETC)	1. Taxpayer correspondence containing **only** the following should be reported to OTC for resolution using the *Request for Services* button: • Misspellings or bad grammar • Incorrect IRS phone numbers • Incorrect QR codes or URL Links • Incorrect, missing, or unreadable text 2. Taxpayer correspondence that results in the unauthorized disclosure of sensitive but unclassified data, including personally identifiable information (PII) and tax information, should be reported directly to Privacy, Governmental Liaison and Disclosure (PGLD) using the *PII Breach Reporting Form*.
Optical Character Recognition-Quick Response (QR) Code	1. QR codes appear on a variety of published products to allow the user to easily access Web content (i.e., Web page; YouTube video, etc.), For more information about QR codes, see IRM 1.17.7.4.6, Quick Response (QR) Codes . 2. When a Business Unit requests a QR code be incorporated into a product, OTC will facilitate the process during the Request for Services submission, 3. OTC can add QR codes to correspondence products during development or revision process. ***Exception:*** CRX letters can't have QR codes due to programming limitations.

Service	Function
D&D Writers	1. D&D writers craft correspondence and other written communication. They incorporate plain language, so the IRS's message is clearly relayed to taxpayers. 2. A senior writer monitors and assigns work in the inventory system, reviews drafts and supports writers by assisting with research. 3. D&D writers will: • Edit assigned products. • Write or revise a product and make changes based on the *Federal Plain Language Guidelines*, *IRS Style Guide*, standard language consistency, and Gregg Reference Manual. • Review and provide feedback to internal customers through the OTC Request for Services (e.g. SLA, MOU, Director's request, other business products, language pages, or emails from online services.)

Service	Function
Requirement Specialists (RS)	1. Requirements Specialists review prototypes to ensure content and format are in line with Application Development (AD) design specifications. 2. Requirement Specialists will: • Create and revise Program Requirement Packages (PRP) for submission to Information Technology (IT), based on final prototypes. • Send PRP and notice translations to Linguistic Policy, Tools and Services (LPTS) using Form 14078 , Request for Translation and/or Quality Review of Non-Vital Documents, when additional languages are requested. • Hold a pre-coordination meeting with IT and Notice owners. • Conduct internal reviews and develop, revise and gather any supporting materials for the UWR. • Submit the UWR for notice content to IT for programming. *Note:* Notice Owners are responsible for UWRs to trigger new notices, request additional or revised data fields. • Coordinate with CPS to obtain samples for all new and revised Notices for review when implemented. • Update SNIP with updated notice images. • Update SERP alerts when new notices are created.

Service	Function
Correspondex (CRX) Coordinator	1. CRX Coordinators update the Correspondex system and landing pages. 2. CRX Coordinators will: • Process final letter drafts for IDRS programming. • Review and prepare IDRS letters for terminal input for end-users. • Provide the Service Center Analyst with Master file letters copies, OMB files and SERP letters. • Provide updates per yearly schedules for the IDRS Correspondex master letter tape, according to IRM 3.30.123-6, IDRS Correspondex Master Letter Tape Monthly Updates. • Update the notice and letter landing pages on IRS.gov and assist with friendly URL (FURL) generation. • Serve as an Integrated Automation Technology (IAT) Letter Analyst to create, revise and maintain specific CRX letter files for the IAT Letter Tool. • The IAT CRX Analyst works closely with the IAT program analysts to ensure tools are correct and functional for all users. *Note:* Analyst sends files to IAT Staff during the monthly CRX transmittal and to resolve issues with IAT letter files as needed. IAT staff do not update the letter files. Only the IAT CRX Analyst in OTC has the capability.

Service	Function
Landing Page	1. Landing pages are web pages that appear when a person clicks on a search engine, URL link or advertisement, or types a destination or keyword in a browser from a pamphlet, letter, etc. 2. The IRS notice and letter landing pages on IRS.gov provide taxpayers and tax professionals with the purpose of the notice or letter, vital information, and how to respond to the IRS regarding tax matters. 3. OTC performs routine maintenance for notice and letter landing pages on IRS.gov, including the home page. 4. The Landing Page Analysts in OTC D&D serve as medians between OTC and IRS Online Services (OLS) to publish new landing pages, update or remove existing pages, conduct recertification of existing pages, and create friendly URLs. 5. Revising or creating a landing page requires a *Request for Services* submission
Suppress or Stop Correspondence	1. **Suppression** requests are when the file has not been printed yet. 2. **Stop** requests are when the correspondence has already been printed and it needs to be stopped before mailing. 3. To suppress or stop correspondence, a request must be made using *Request for Services* and **requires** Business Unit Executive approval. *Note:* Business units must exercise caution when submitting these types of requests. 4. Suppressions impacting IRS print sites will **require** approval from the Distribution Director prior to the regeneration of correspondence. 5. OTC will coordinate the request with all impacted stakeholders,

(1) Based on the submitter's type of request, the case is prioritized on the following:

Priority 1	Priority 2	Priority 3
• Legislative • Commissioner Mandate • New Taxpayer Notice Codes (TPNC) • Broke-Fix • Most Serious Problem (MSP) • TIGTA/GAO	• Make Obsolete • Taxpayer Advocacy Panel (TAP) • Online Web Resources	**Enhancement** requests are generally made to improve correspondence products to update language, design or format. *Note:* They are non-urgent requests for correspondence updates or creation and are worked on a first-in, first-out basis.

Note: All other requests will be worked in the order received.

(2) The following table provides the activities that will be taken when a Request for Services is received:

Steps	Activities
1	1. Review submission and contact requestor when tracked drafts aren't included with the request.
	2. Research to determine if there is like correspondence that can be used and make recommendations to the requestor.
	3. Discuss appropriate timeframes for the entire product development phase with the customer such as:
	a. **Fast Track Process:**
	• Eligible fast track changes: (e.g., one-to-three-word changes, transposed numbers, misspelled words, incorrect words, grammar or punctuation).
	• OTC will filter incoming requests applicable to bypass TAS and Counsel approvals.
	• OTC will complete a thorough evaluation of all potential fast track cases, ensuring the appropriate action is taken.
	b. **Resource impact requiring additional analysis:**
	• Request for new correspondence
	• Change in the volume of correspondence printed by CPS
	• Request for CPS to hold/purge correspondence
	• Request for National Distribution (NDC)
	Note: If approved by Distribution leadership, the OTC analyst will proceed with the correspondence development.

Steps	Activities
2	1. A Data Gathering Call (DGC) will be scheduled within 5 business days of receiving the Request for Service. *Note:* Time frames are subject to change depending on the case priority. 2. The goal of the meeting is to: • Discuss the new or revised correspondence product. • Gain all relevant stakeholders' approvals. *Note:* Stakeholders may include (but are not limited to) OTC, Information Technology, the requesting BOD, Counsel, and TAS. • Obtain additional information needed to process the request. *Example:* landing pages, Multilingual, etc. • Determine implementation timeframes based on level of effort, time of year request is submitted or availability of resources. • Develop a final draft for Chief Counsel to review. • Solicit stakeholders' feedback. *Note:* Disagreements among stakeholders will be elevated to OTC management for resolution. Correspondence Leadership Council (CLC) support may be required. 3. OTC will include Chief Counsel when the following criteria is met: • Change in law • Implementation of new or amended regulations • New revenue procedures or other published guidance • New SBSE or LB&I compliance processes • Notice redesign 4. The DGC invitation will include an agenda within the message to help facilitate the discussion.
3	1. Complete all required documents: • PRPs • UWRs • Production reviews • Live release

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(3)   The table below describes how OTC coordinates and monitors the feedback with stakeholders:

Stakeholder	OTC will...	Stakeholder will...
Correspondence Production Services (CPS)	Coordinate the production of new products with Correspondence Production Services (CPS).	NA
Information Technology (IT)	Prepare programming requirements and submit Unified Work Requests (UWR) for correspondence products. OTC will coordinate product review for Notice Start-Up.	If the correspondence products require use in a proprietary program (i.e., Report Generation Software (RGS), Appeals Generator of Letters (APGolf), etc.) the Subject Matter Expert (SME) must work with their respective programmers to ensure that new and revised correspondence products are compatible and load properly into their respective programs.
Taxpayer Advocate Services (TAS)	Share an advance draft of new and revised correspondence products with TAS. OTC will invite TAS to initial DGC, as well as send TAS all subsequent correspondence product revisions.	TAS will have 10 business days to provide feedback related to taxpayer rights and taxpayer burden issues (TPR/TPB). *Exception:* For expedited correspondence, OTC may request an accelerated review.
Chief Counsel	Send a draft of new and revised correspondence products to Counsel.	Counsel will determine if legally sufficient language is incorporated in the correspondence. Estimated feedback timeframe: • Priority 1 - 5 business days • Priority 2 - 10 business days • Priority 3 - 20 business days.
Other Stakeholders	Coordinate services, as applicable.	NA

(1)   The following table provides a list of applications provided through OTC:

Application	Description

Correspondence Management Information System (CMIS)	1. CMIS is the data repository where performance & utilization data is collected, analyzed and stored.
	2. CMIS allows OTC to:
	   a. Track new and revised correspondence products.
	   b. Track products' revision history.
	   c. Track updates due to legislation and Commissioner mandates.

Service-wide Notice Information Program (SNIP)	1. SNIP provide a one-step source of detailed information about taxpayer correspondence products. 2. Each product's SNIP detail page provides links to SERP Alerts, IRM references, stuffers and other relevant information that could be helpful when assisting taxpayers.

OTC SharePoint Site	1. The OTC SharePoint site houses training material, administrative documents and other key information vital to OTC operations.
	2. The SharePoint Site Owner will:
	   a. Organize site content.
	   b. Manage site permissions.
	   c. Develop and maintain SharePoint site automation and customer applications.
	   d. Provide technical support and ticket management for the site.

Digitalization Notices and Letters (DN&L)	1. DN&L is a web-based application allowing individual taxpayers access to specific CP Notices. 2. Taxpayers can view and download a 508-compliant PDF version of select CP notices through their Online Account.

Application	**Description**
OTC Customer Satisfaction Survey (CSS)	1. The OTC customer satisfaction survey is voluntary and is offered to all customers at the time their Request for Services submission is closed. It provides customers an opportunity to share feedback on their experience. OTC uses the data to improve the products and services offered. 2. Internal IRS customers are invited to complete a brief survey regarding their experience related to their Request for Services. 3. Participants are selected via an automated process and received an invitation via e-mail at the time their request is closed. 4. Results are shared with OTC management monthly.