



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

25.13.1

JANUARY 29, 2025

EFFECTIVE DATE

(01-29-2025)

PURPOSE

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

MATERIAL CHANGES

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

IRM Subsection	Description
IRM Section Title	Updated to "Taxpayer Correspondence Services" due to recent Office of Taxpayer Correspondence" reorganization renaming.
25.13.1.1.2, Authority	Removed Restructuring and Reform Act and RRA98; Reworded RRA 98, Section 3705, reference. IPU 24U0040.
25.13.1.1.3 (5), Roles and Responsibilities	Revised role of CAM due to reorganization.
25.13.1.1.4, Program Management and Review	Removed reference to Annual Correspondence Review from bullet list, as it is the same as the Yearly Start Up Review. IPU 24U0040
25.13.1.1.5(2), Terms and Acronyms	Added multiple definitions to acronym table. IPU 24U0040
25.13.1.1.6, Related Resources	Added reference to IRM 1.22.3.2.1, Types of IRS Addresses. IPU 24U0040
25.13.1.2.1, Correspondence Requirements	<ol style="list-style-type: none">Added rows to table explaining new PGLD requirement for including TINs before submitting a TCS Request for Services and executive approval requirement before inclusion of non-mandatory inserts. IPU 24U0040; PGLD-10-1123-0006Added information about Secure Destruction program.Added information about address verification requirement for accounts with undeliverable mail (UD) indicators. WI-25-0523-0001

IRM Subsection	Description
25.13.1.2.2, IRS Employee Contact Requirements on Correspondence	Added new subsection to clarify definition between manually generated and non-manually generated correspondence, based on feedback from TIGTA Audit #IE-22-012. IPU 24U0040
25.13.1.3, TCS Services	Revised explanation for Erroneous Taxpayer Correspondence, per feedback from PGLD.
25.13.1.3.1(2), Request for Services Process	<ol style="list-style-type: none"> 1. Revised timeframe for data gathering call. Added row to table to refer users to the Desk Reference Guide (DRG).IPU 24U0040 2. Added language to clarify Fast Track Process.
25.13.1.3.1(3), Request for Service Process	Added references to TCS/TAS MOU and associated Exhibits. IPU 24U0040
Editorial changes throughout	Changed all references from OTC (Office of Taxpayer Correspondence) to TCS (Taxpayer Correspondence Services), W&I (Wage & Investment) to TS (Taxpayer Services) and updated the titles of the different TCS teams.

EFFECT ON OTHER DOCUMENTS

This supersedes IRM 25.13.1 dated June 14, 2023. This IRM incorporates Interim Guidance numbers: 24U0040, PGLD-10-1123-0006, and WI-25-0523-0001.

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.

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 Taxpayer Services Division

25.13.1

Taxpayer Correspondence Services

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25.13.1.1
(01-29-2025)
Program Scope and Objectives

- (1) **Scope:** Taxpayer Correspondence Services (TCS) manages the design, development, planning, and delivery of all taxpayer correspondence issued by the IRS, Enterprise-wide.
- (2) **Purpose:** TCS 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:** .Director, Distribution, Media and Publications (M&P), Customer Assistance, Relationships and Education (CARE), Taxpayer Services (TS)
- (5) **Program Owner:** Taxpayer Correspondence Services is the enterprise gatekeeper with responsibilities for correspondence standards, procedures, and policies.
- (6) **Primary Stakeholder:** All business units.
- (7) **Program Goals:** To ensure all correspondence issued by the Service is simpler, easier to read, non-burdensome to taxpayers, and aligns with the IRS's mission of providing taxpayers top quality service to meet their tax obligations.

25.13.1.1.1
(01-29-2025)
Background

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

25.13.1.1.2
(01-29-2025)
Authority

- (1) *Plain Writing Act of 2010* - The law requires federal agencies use clear government communication the public can understand and use.
- (2) *RRA 98 Section 3705* - Requires that certain information, including contact telephone numbers, be included in IRS correspondence.

25.13.1.1.3
(01-29-2025)
Roles and Responsibilities

- (1) The Director, Distribution, approves and authorizes the policy in this IRM.
- (2) The Chief, Taxpayer Correspondence Services (TCS), oversees the execution of the policy in this IRM and the daily work of the TCS employees executing the tasks described in this IRM.
- (3) TCS employees perform all the tasks described in this IRM.
- (4) The following table outlines the roles and responsibilities of the business units within the Distribution branch:

Section	Roles
Customer Accounts Management (CAM)	<ol style="list-style-type: none"> 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: <ul style="list-style-type: none"> • Serves as point of intake for correspondence services. For more information, see IRM 25.13.1.3.1 (2) • Coordinates activities across TCS 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 facilitates decisions on future actions. • Works to improve and revise existing notices and letters and develop new correspondence in collaboration with business owners. • Develops or revises correspondence products using the IRS Style Guide, Behavioral Insights (BI) Guide, executive orders, and other legislation. • Coordinates implementation of product content changes, including digital communication on IRS.gov. • Conducts, reviews and implements quality and consistent products.

Section	Roles
Correspondence Production Services (CPS) and Notice Delivery System (NDS)	<ol style="list-style-type: none"> 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.
National Distribution Center (NDC)	<ol style="list-style-type: none"> 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, IRS 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).
Requirements & Technology (R&T)	<ol style="list-style-type: none"> 1. R&T works to improve and revise existing notices and letters and develop new correspondence in collaboration with business owners. 2. R&T: <ul style="list-style-type: none"> • 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 & Initiatives (DM&I)	<ol style="list-style-type: none"> 1. DM&I supports Customer Assistance, Relationships, and Education (CARE), Media & Publications (M&P), and Distribution with data tracking and provide services and products to our customers. 2. DM&I: <ul style="list-style-type: none"> • Collects, analyzes and reports performance management data. • Develops, manages and maintains TCS's Correspondence Management Inventory System (CMIS) and Servicewide Notice Information Program (SNIP). • Surveys customers of TCS processes to identify TCS performance and reports findings to management. • Owns, manages and maintains the TCS Share-Point site.

25.13.1.1.4
(01-29-2025)

Program Management and Review

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

- Notice Start-Up Review
- Agile Reviews

25.13.1.1.5
(01-29-2025)

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.

Term	Definition
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.
Requests 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
BOD	Business Operating Division
CAM	Customer Accounts Management
CARE	Customer Assistance, Relationships and Education
CLC	Correspondence Leadership Council
CMIS	Correspondence Management Information System
CP	Computer Paragraph
CPS	Correspondence Production Services
CSS	TCS Customer Satisfaction Survey
CRX	Correspondex
DGC	Data Gathering Call

Acronym	Definition
DN&L	Digitalization Notices and Letters
DM&I	Data Metrics & Initiatives
DRG	Desk Reference Guide
FTI	Federal Tax Information
ETC	Erroneous Taxpayer Correspondence
IDRS	Integrated Data Retrieval System
IAT	Integrated Automation Technologies
IRC	Internal Revenue Code
IT	Information Technology
LB&I	Large Business and International
LPTS	Linguistic Policy, Tools, and Services
M&P	Media & Publications
MOU	Memorandum of Understanding
MSP	Most Serious Problem
NDC	National Distribution Center
NDS	Notice Delivery System
OLS	Online Services
OMB	Office of Management and Budget
PGLD	Privacy, Governmental Liaison and Disclosure
PII	Personally Identifiable Information
PRP	Program Requirements Package
PSR	Publishing Services Request
QR	Quick Response
RGS	Report Generation Software
RRA98	Restructuring and Reform Act of 1998
RS	Requirement Specialist
R&T	Requirements & Technology
SB/SE	Small Business/Self-Employed
SD	Secure Destruction

Acronym	Definition
SERP	Servicewide Electronic Research Program
SLA	Service Level Agreement
SME	Subject Matter Expert
SNIP	Servicewide Notice Information Program
SSN	Social Security Number
TAC	Taxpayer Assistance Center
TAP	Taxpayer Advocacy Panel
TAS	Taxpayer Advocate Services
TBOR	Taxpayer Bill of Rights
TCS	Taxpayer Correspondence Services
TIGTA/GAO	Treasury Inspector General for Tax Administration/Government Accountability Office
TIN	Taxpayer Identification Number
TPNC	Taxpayer Notice Code
TPR/TPB	Taxpayer Rights/Taxpayer Burden
TS	Taxpayer Services
UD	Undeliverable
URL	Uniform Resource Locators
USPS	United States Postal Service
UWR	Unified Work Request

25.13.1.1.6
(01-29-2025)

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*
- *TCS 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
- IRM 1.22.3.2.1, Types of IRS Addresses
- *IRS Style Guide*

25.13.1.2
(01-29-2025)

**Taxpayer
Correspondence**

- (1) The following table provides a list of the three main 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 are 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
(01-29-2025)

**Correspondence
Requirements**

- (1) Correspondence requirements must 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) TCS is the centralized point of contact for creation, development, revisions, and projects around Correspondence.
- (3) TCS provides support for all operations in the IRS who generate taxpayer correspondence, as outlined in *RRR 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	<ol style="list-style-type: none"> 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. 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	<ol style="list-style-type: none"> 1. When citing law, Counsel must prepare a plain language summary of the law. 2. The summary must 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.
Return Addresses	<ol style="list-style-type: none"> 1. Correspondence that uses a general IRS campus, Submission Processing Center, or Accounts Management address as a return address is required to use either the standard IRS unique zip code address or street address for that campus. 2. IRM 1.22.3.2.1, Types of IRS Addresses, provides a list of general IRS unique zip code and street addresses for each campus.

Terms	Requirements
Taxpayer identification number elimination or reduction	<ol style="list-style-type: none"> 1. Requesters of new or revised correspondence containing Social Security numbers (SSNs) or taxpayer identification numbers (TINs) must complete and submit Form 14132, Social Security Number Retention Justification for Forms, Letters, Notices, and Systems, to Privacy, Governmental Liaison and Disclosure (PGLD) at pgld.ssn.reduction@irs.gov before submitting an TCS Request for Services and/or Publishing Services Request (PSR). 2. PGLD will review and sign completed Forms 14132 within 5 business days of receipt. PGLD will also upload, store and maintain signed forms onto the e-Track system and run periodic reports to track mitigation 3. The requester must include a copy of the signed Form 14132 with their Request for Services. 4. TCS will not process Request for Services for new or revised correspondence containing SSNs or TINs until provided a signed Form 14132. 5. For more information, see IRM 10.5.1.7.18.2, SSN Necessary-Use Criteria.
Insert/stuffer elimination or reduction	<ol style="list-style-type: none"> 1. Business Operating Division (BOD) correspondence product owners must secure approval from their executive to continue providing non-mandatory inserts or stuffers in correspondence. 2. TCS requires business justification with executive approval for inserts or stuffers not meeting the following criteria: <ul style="list-style-type: none"> • Internal Revenue Code (IRC) requirement • Business unit policy • Internal forms used to secure or provide tax return or account data with personally identifiable information (PII)

Terms	Requirements
Secure Destruction (SD)	<ol style="list-style-type: none"> 1. The United States Postal Service's (USPS's) Secure Destruction (SD) program is the process by which, instead of sending the physical, undelivered mail pieces back to the IRS, USPS will send a daily digital file containing mail piece information and the reasons for not being able to deliver the correspondence. USPS will then shred the physical mail piece for the IRS. 2. BOD correspondence product owners are strongly encouraged to utilize the SD program for all new or revised non-statutory correspondence. 3. The SD program will not include notices that the IRS is statutorily required to keep, such as certified mail. USPS will continue to physically return these mail pieces to the IRS.
Verification of address for taxpayer accounts with an undeliverable (UD) mail indicator	<ol style="list-style-type: none"> 1. When issuing a Correspondex (CRX) letter using the Integrated Automation Technologies (IAT) Letter Tool, the letter initiator must ensure they are issuing the letter to the taxpayer's most current address. 2. If a CRX letter is being sent to a taxpayer with a UD indicator on their account, the initiator will receive an IAT alert instructing them to do the following before issuing the letter: <ul style="list-style-type: none"> • Perform entity verification • Update the taxpayer's address • Remove the UD indicator from the account 3. The intent of this IAT alert is to make the letter initiator aware of the UD indicator on the account and have the initiator research and update the account, as necessary.

25.13.1.2.2
(01-29-2025)
**IRS Employee Contact
Requirements on
Correspondence**

- (1) The Restructuring and Reform Act of 1998 (RRA 98), Section 2705(a) requires the following IRS employee contact information to be shown prominently on **manually generated correspondence**:

- Name
- Telephone number
- Unique identifying number

The term **manually generated correspondence** is defined as any correspondence issued that is non-systemically generated and must contain certain elements listed in (1) above. The IRS employee issuing the correspondence is:

- Exercising judgment in resolving the issue.
- Requesting the taxpayer provide other case-related information to resolve the issue and the corresponding employee is in the best position to respond to all issues raised in the taxpayer's correspondence.

For more information, see IRM 21.3.3.4.16.1, Preparing Outgoing Manually Generated Correspondence.

- (2) RRA 98, Section 2705(a) requires the following IRS employee contact information to be shown prominently on **non-manually generated correspondence**:

- Telephone number

The term **non-manually generated correspondence** is correspondence that is essentially identical regardless of who prepares it (for example, if the situation allows for only one response), or if the question could be resolved by any IRS employee. For more information, see IRM 21.3.3.4.16.2, Preparing Outgoing Non-Manually Generated Correspondence.

Note: Correspondence (CRX) letters are non-manually generated correspondence. As such, no specific employee name, direct phone number or signature is required under RRA 98. CRX letters are issued with an employee identification number and a generic IRS toll-free line and taxpayer responses are worked nationwide and not necessarily received by the issuing employee. When issuing CRX letters, the issuing employee must use the applicable signature code for their Business Unit, which would only contain the titles of the Business Unit Operating Divisions.

25.13.1.3
(01-29-2025)
TCS Services

- (1) The following table gives an overview of the services TCS provides:

Service	Function
Request for Services	<ol style="list-style-type: none"> 1. TCS works with product owners to create and revise taxpayer correspondence through the <i>Request for Services</i> at http://publish.no.irs.gov/distrib/otc.html#tab=tab1. 2. Product owner or customer will: <ol style="list-style-type: none"> a. Submit a request following instructions and completing required fields. b. Attach supporting documentation. <p>Note: Not including key supporting documentation can cause delays in processing the request.</p> c. Receive confirmation their request was received.

Service	Function
Erroneous Taxpayer Correspondence (ETC)	<ol style="list-style-type: none"> 1. Taxpayer correspondence containing only the following must be reported to TCS for resolution using the <i>Request for Services</i> button: <ul style="list-style-type: none"> • 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, must be reported directly to PGLD using the <i>PII Breach Reporting Form</i>. See IRM 10.5.4.3.3, Inadvertent Unauthorized Disclosures and Losses of Thefts of IT Assets, BYOD Assets and Hardcopy Records/Documents, for additional information.
Optical Character Recognition-Quick Response (QR) Code	<ol style="list-style-type: none"> 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 1.17.7.4.8, Quick Response (QR) Codes. 2. When a Business Unit requests a QR code be incorporated into a product, TCS will facilitate the process during the Request for Services submission, 3. TCS can add QR codes to correspondence products during development or revision process. Exception: CRX letters cannot have QR codes due to programming limitations.

Service	Function
CAM Analysts	<ol style="list-style-type: none">1. CAM Analysts craft correspondence and other written communication. They incorporate plain language, so the IRS's message is clearly relayed to taxpayers.2. A senior CAM Analyst monitors and assigns work in the inventory system, reviews drafts and supports with research assistance.3. CAM Analysts will:<ul style="list-style-type: none">• Edit assigned products.• Write or revise a product and make changes based on the <i>Federal Plain Language Guidelines</i>, <i>IRS Style Guide</i>, standard language consistency, and Gregg Reference Manual.• Review and provide feedback to internal customers through the TCS 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)	<ol style="list-style-type: none">1. Requirements Specialists review prototypes to ensure content and format are in line with Application Development (AD) design specifications.2. Requirement Specialists will:<ul style="list-style-type: none">• 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.<p>Note: Notice Owners are responsible for UWRs to trigger new notices, request additional or revised data fields.</p><ul style="list-style-type: none">• 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	<ol style="list-style-type: none"> 1. CRX Coordinators update the Correspondex system and landing pages. 2. CRX Coordinators will: <ul style="list-style-type: none"> • 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. <p>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 TCS has the capability.</p>

Service	Function
Landing Page	<ol style="list-style-type: none"> 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. TCS performs routine maintenance for notice and letter landing pages on IRS.gov, including the home page. 4. The Landing Page Analysts in TCS serve as mediators between TCS 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 <i>Request for Services</i> submission
Suppress or Stop Correspondence	<ol style="list-style-type: none"> 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 <i>Request for Services</i> and requires Business Unit Executive approval. <p>Note: Business units must exercise caution when submitting these types of requests.</p> <ol style="list-style-type: none"> 4. Suppressions impacting IRS print sites will require approval from the Distribution Director prior to the regeneration of correspondence. 5. TCS will coordinate the request with all impacted stakeholders,

25.13.1.3.1
(01-29-2025)
**Request for Services
Process**

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

Priority 1	Priority 2	Priority 3
<ul style="list-style-type: none"> • Legislative Commissioner Mandate • New Taxpayer Notice Codes (TPNC) • Broke-Fix • Most Serious Problem (MSP) • TIGTA/GAO 	<ul style="list-style-type: none"> • Make Obsolete • Taxpayer Advocacy Panel (TAP) • Online Web Resources 	<p>Enhancement requests are generally made to improve correspondence products to update language, design or format.</p> <p>Note: They are non-urgent requests for correspondence updates or creation and are worked on a first-in, first-out basis.</p>

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	<ol style="list-style-type: none"> 1. Review submission and contact requestor when tracked drafts are not 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: <ol style="list-style-type: none"> a. Fast Track Process: <ul style="list-style-type: none"> • Intended to decrease processing time on requests that have minor changes that do not affect or change technical language (e.g., those directly related to tax law or IRS regulations). • Eligible fast track changes: (e.g., one-to-three-word changes, transposed numbers, misspelled words, incorrect words, grammar or punctuation). • TCS will filter incoming requests applicable to bypass TAS and Counsel approvals. • TCS will complete a thorough evaluation of all potential fast track cases, ensuring the appropriate action is taken. b. Resource impact requiring additional analysis: <ul style="list-style-type: none"> • 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) <p>Note: If approved by Distribution leadership, the TCS analyst will proceed with the correspondence development.</p>

Steps	Activities
2	<ol style="list-style-type: none"> 1. A Data Gathering Call (DGC) will be scheduled within 5 business days after the CAM Analyst provides the initial draft of the product (which could be up to 14 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: <ul style="list-style-type: none"> • Discuss the new or revised correspondence product. • Gain all relevant stakeholders' approvals. Note: Stakeholders may include (but are not limited to) TCS, Information Technology, the requesting BOD, Counsel, and TAS. <ul style="list-style-type: none"> • Obtain additional information needed to process the request. Example: landing pages, Multilingual, etc. <ul style="list-style-type: none"> • 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 TCS management for resolution. Correspondence Leadership Council (CLC) support may be required. 3. TCS will include Chief Counsel when the following criteria is met: <ul style="list-style-type: none"> • Change in law • Implementation of new or amended regulations • New revenue procedures or other published guidance • New SB/SE or LB&I compliance processes • Notice redesign 4. The DGC invitation will include an agenda within the message to help facilitate the discussion.
3	<ol style="list-style-type: none"> 1. Complete all required documents: <ul style="list-style-type: none"> • PRPs • UWRs • Production reviews • Live release
4	Refer to the <i>Desk Reference Guide (DRG)</i> on the TCS SharePoint for guidance and requirements on the main steps necessary to resolve Requests for Services.

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

Stakeholder	TCS 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. TCS 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.

Stakeholder	TCS will...	Stakeholder will...
Taxpayer Advocate Services (TAS)	<ul style="list-style-type: none"> Share an advance draft of new and revised correspondence products with TAS. TCS will invite TAS to initial DGC, as well as send TAS all subsequent correspondence product revisions. Follow the <i>OTC/TAS Memorandum of Understanding (MOU)</i> when including TAS language in correspondence products. This guidance also includes <i>Exhibit A: TAS Mission Statement and Standard Language</i> and <i>Exhibit B: TAS, LITC, TBOR Chart for Correspondence Products</i>. 	<p>TAS will have 10 business days to provide feedback related to taxpayer rights and taxpayer burden issues (TPR/TPB).</p> <p>Exception: For expedited correspondence, TCS may request an accelerated review.</p>
Chief Counsel	Send a draft of new and revised correspondence products to Counsel.	<p>Counsel will determine if legally sufficient language is incorporated in the correspondence. Estimated feedback timeframe:</p> <ul style="list-style-type: none"> Priority 1 - 5 business days Priority 2 - 10 business days Priority 3 - 20 business days.

Stakeholder	TCS will...	Stakeholder will...
Other Stakeholders	Coordinate services, as applicable.	NA

25.13.1.3.2
(01-29-2025)

TCS Applications

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

Application	Description
<i>Correspondence Management Information System (CMIS)</i>	<ol style="list-style-type: none"> CMIS is the data repository where performance & utilization data is collected, analyzed and stored. CMIS allows TCS to: <ol style="list-style-type: none"> Track new and revised correspondence products. Track products' revision history. Track updates due to legislation and Commissioner mandates.
<i>Servicewide Notice Information Program (SNIP)</i>	<ol style="list-style-type: none"> SNIP provide a one-step source of detailed information about taxpayer correspondence products. 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.
<i>TCS SharePoint Site</i>	<ol style="list-style-type: none"> The <i>TCS SharePoint</i> site houses training material, administrative documents and other key information vital to TCS operations. The SharePoint Site Owner will: <ol style="list-style-type: none"> Organize site content. Manage site permissions. Develop and maintain SharePoint site automation and customer applications. Provide technical support and ticket management for the site.
Digitalization Notices and Letters (DN&L)	<ol style="list-style-type: none"> DN&L is a web-based application allowing individual taxpayers access to specific CP Notices. Taxpayers can view and download a 508-compliant PDF version of select CP notices through their Online Account.

Application	Description
TCS Customer Satisfaction Survey (CSS)	<ol style="list-style-type: none">1. The TCS 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. TCS 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 TCS management monthly.