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From:

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Cc:

Subject: RE: Court Testimony

I don't think there is any special language; they just tell the court that the employee is using a pseudonym. But you might point out this language in the sample declaration in IRM Exhibit 25.5.10-3:

If the IRS employee is using a pseudonym, the following statement must be inserted at the end of paragraph a):

(_____) is not my real name. I use a pseudonym in my official capacity as an employee of the IRS.

This pseudonym, used for privacy and safety reasons, has been registered with the IRS, in accordance with

IRS procedures (Internal Revenue Manual 10.5.7, *Use of Pseudonyms by IRS Employees*), and all IRS procedures governing the use of pseudonyms.