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**From:** Campbell Carol A  
**Sent:** Monday, June 11, 2007 11:40 AM  
**To:** Looney Jane E  
**Cc:** Grimes Jim M  
**Subject:** Outgoing Correspondence and Section 3705

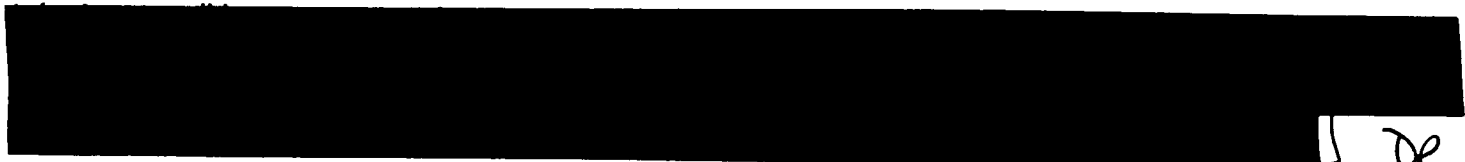
Jane,

With regard to your question as to whether the proposed universal call routing system for W&I Exam runs afoul of the requirements of section 3705 of the IRS Restructuring and Reform Act of 1998, we do not believe that it does. The intent of Congress in enacting section 3705 was to improve taxpayer service by requiring the Service to provide taxpayers with information that would enable taxpayers to easily contact an IRS employee who would be able to assist the taxpayer. The expectation was that the required information would enable the taxpayer to contact an IRS employee who is familiar with the correspondence or notice in question and presumably would be able to answer the taxpayer's questions concerning the document. Congress generally believed that it would be beneficial if taxpayers were able to get back in touch with the IRS employee with whom they previously communicated in case the taxpayer had any follow up questions and tried to encourage continuity by generally requiring a single contact to handle the taxpayer's matter until it was resolved.

The ICM proposal clearly satisfies the requirement in section 3705 of RRA 98 to provide a telephone number that the taxpayer may contact. Instead of a site-specific toll-free telephone number that is provided to taxpayers under current practice however, under W&I's proposal, a single, universal toll-free telephone number will be provided. As this is designed to increase the likelihood that taxpayers will be able to discuss their cases with a live examiner, we believe this to be consistent with Congressional intent.

Similarly, although W&I Exam will not be providing taxpayers with a single contact to handle a taxpayer's issues until resolution, as described in section 3705 of RRA 98, any concern about lack of continuity or familiarity with the taxpayer's case is mitigated by the fact that any examiner who receives the taxpayer's telephone call will be able to access the taxpayer's information through CEAS. Thus, W&I should still be able to provide the taxpayer with an acceptable level of customer service under ICM. Section 3705 does not require the Service to provide a single contact in all cases, it is only required "to the extent practicable and if advantageous to the taxpayer". Since ICM is expected to improve customer service and customer satisfaction by increasing the percentage of taxpayer telephone calls being handled by a live examiner and resulting in a reduction of cycle time in case resolution, overall ICM should be more beneficial to taxpayers than a single contact. Additionally, given the low percentage of telephone calls in which taxpayers are successful in reaching the assigned examiner under the current site-specific toll-free telephone number system, it appears to be impracticable and unadvantageous to taxpayers to provide a single contact with respect to W&I correspondence examinations. Consequently, the Service is not required by section 3705 of RRA 98 to provide a single contact in this context. Therefore, W&I's proposed implementation and expansion of ICM in conjunction with CEAS will not violate section 3705.

However, in light of Congress' intent to afford taxpayers information that would enable taxpayers to contact an IRS employee with whom the taxpayer previously communicated concerning a particular matter, and Congress' desire to encourage the Service to provide a single contact to handle a matter until it is resolved, *it is recommended* [REDACTED]



JD

If you have any questions, please let me know.

Carol