



Tax Reduction Letter

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Internal Revenue Manual Section 13.1.8

Congressional Affairs Program

Purpose

(1) This transmits revised IRM 13.1.8, Taxpayer Advocate Case Procedures, Congressional Affairs Program.

Material Changes

(1) Editorial Update - SERP IPU 11U1743 issued to remove reference to IRM 13.1.8.11.(4) in section 13.1.8.8

Effect on Other Documents

SERP IPU 11U1743.

Audience

Taxpayer Advocate Service employees

Effective Date

(02-27-2012)

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13.1.8.1 (04-26-2011)

Introduction to Congressional Affairs Program

1. The Taxpayer Advocate Service (TAS) plays a key role in the Congressional Affairs Program (CAP). The Local Taxpayer Advocate (LTA) will coordinate the CAP along with the Governmental Liaison (GL) in each state.
2. The LTA will have responsibility for all tax account related issues, primarily constituent casework and advocacy.
3. The GL will have responsibility for any non-tax account related inquiries and for communicating IRS policy and procedures. The GL will deliver IRS messages through outreach or liaison efforts.
4. The LTA and GL will coordinate congressional visits, outreach activities, and hosting congressional staff liaison meetings. Congressional visits may be separate, depending on the nature of the visit, but must be coordinated.

13.1.8.2 (04-26-2011)

Control Principles

1. All congressional inquiries received by TAS will be controlled on the Taxpayer Advocate Management Information System (TAMIS). This includes both tax account and non-tax account related inquiries.

Exception:

- General telephone (or e-mail) inquiries from a congressional office that can be answered while on the line need not be controlled.
2. Forward all uncontrolled congressional inquiries received in the operating divisions/functional units (ODs/FUs) for assignment to the geographic LTA in the member of Congress' state. All congressional inquiries received in a campus should be transferred to the LTA of the member's state, unless there are special circumstances where the LTAs agree it is best to work the case in the campus.
3. Cases requiring normal campus assistance should be worked through the Operations Assistance Request (OAR) process. FUs should work all controls assigned to them by LA on i-trak (the web-based servicewide document tracking application that replaced the Executive Control Management System (ECMS)).
4. Taxpayer correspondence that is noted as having a courtesy copy (cc) sent to a congressional office will not be treated as a congressional inquiry. *IRM 13.1.8.10*, Disclosure Issues.
5. When responding to congressional offices in writing, do not delegate signature authority below the LTA on TAS cases. The Area GL and LA will determine signature authority on non-criteria cases. See *IRM 13.1.8.4*, Case Processing.

- All congressional inquiries received by ODs/FUs in National Office are forwarded to Legislative Affairs for review and control on i-trak.

Exception:

The National Taxpayer Advocate (NTA) will control and assign inquiries addressed to that office.

13.1.8.3 (04-26-2011)

Assignment and Routing

- Tax account related inquiries will be assigned to TAS. These cases may require assistance and cooperation from the ODs/FUs on complex issues, and will be worked via the OAR process. The GL or LA will work non-tax related inquiries, depending on the issue involved.
- Establish only one control on TAMIS if a congressional inquiry addresses a tax account issue as well as a non-tax account issue. TAS will attempt to resolve the taxpayer account and coordinate resolution on the non-tax account issue.
- The following tables provide directions for assigning congressional inquiries, and consider the impact of §1203 of the IRS Restructuring and Reform Act of 1998 (RRA 98).

TAX ACCOUNT RELATED	NON-TAX ACCOUNT RELATED	NATIONAL OFFICE NON-TAX ACCOUNT RELATED
Assign to Taxpayer Advocate (Controlled as Criteria Code 1-9)	Assign to Governmental Liaison (Control as Criteria Code 0)	Fax to Legislative Affairs
1. All tax account related congressional inquiries.	1. IRS employee complaints about routine personnel actions that have not yet gone through the system, or local issues that fall under local union agreement or MOU.	1. Personnel actions that have gone through the system but are still unresolved (Control as Criteria Code 0).
2. An inquiry from a taxpayer that contains both a tax account and a non-tax account issue will stay with TAS.	2. Complaint about an unidentified IRS employee that is not an RRA 98 §1203 violation. If employee is identified or if the complaint is an RRA 98 §1203 violation, fax to Legislative Affairs.	2. All IRS hardship transfer requests.
3. Tax law / Technical specific to an account issue or request for opinion or ruling.	3. Tax law / Technical questions and issues that do not involve a taxpayer's account.	3. IRS employee reporting or alleging impropriety, RRA 98 §1203 violation, ethical issues.
TAS EXAMPLES	GL EXAMPLES	LA EXAMPLES
IRS denied EITC	Who can claim EITC?	EITC is welfare
IRS employee has hardship and needs refund	IRS employee wants a parking space near office	IRS employee misuse of government time
Trouble understanding notice received	IRS employees are rude and misinformed	Employee who can be identified gave taxpayer's return information to neighbor
IRS levied prematurely	Where is my closest Collection office?	Constitutionality issues
Why was frivolous filer penalty assessed?	Frivolous filer penalty is unconstitutional	Frivolous filer penalty and constitutionality have previously been explained and taxpayer is not satisfied
Where is my refund?	How long does it take to receive an e-filed refund?	IRS should provide e-file to everyone
IRS employee didn't receive refund	Employee concerned POD closing due to reorganization	Employee concerned about reorganization issues previously negotiated in local offices
Offset based on bad data, need help getting it back	What are the rules for injured spouse?	Offset law unfair

13.1.8.4 (04-26-2011)

Case Processing

1. Process cases under general guidelines in IRM 13.1.18, Processing TAS Cases. However, see IRM 13.1.17.4 (4), Exceptions to Transfers, for information about transferring congressional cases.

13.1.8.4.1 (04-26-2011)

Congressional Office Inquiries Received By TAS

1. Upon receipt of an inquiry from a congressional office:
 1. Date stamp the request if written or faxed.
 2. Research i-trak, TAMIS, or IDRS to identify the issues involved and the appropriate office to which to assign the inquiry.
 3. Control the inquiry on TAMIS (see below for unique input items).
 4. Work tax-related inquiries in the local TAS office in the member's home state. The intent is for case-related congressional inquiries to be controlled and worked by the local TAS offices. Cases requiring assistance from a campus should be coordinated via an OAR. If, under unusual circumstances, a transfer is necessary, the documents should be faxed to the assigned office or express mailed if they require the taxpayer's original signature(s).
 5. Forward non-tax-related inquiries to the GL, who will decide whether to work the case or forward it to LA for assignment if it is national in scope. LA assigns these inquiries in i-trak to the appropriate FU to prepare a response. The FU works all cases assigned by LA. **Do not forward these cases back to TAS.**
 6. Attempt to reach the congressional staff by telephone to acknowledge receipt of the inquiry. See IRM 13.1.18.3, Initial Contact. **Contact the congressional office for permission to respond to the taxpayer directly.**
 7. Each congressional inquiry and subsequent inquiries will be controlled on TAMIS. Refer to IRM 13.4.5.2.2.2, Congressional Screen.
 8. Timely resolution and the best interest of the taxpayer should always be the deciding factors when determining the office responsible for any needed actions. Consistent information and correspondence must be given to the congressional office and the taxpayer. Refer to *IRM 13.1.8.9*, Congressional Letter Writing, for procedures for responding to congressional inquiries.

13.1.8.4.2 (04-26-2011)

Congressional Inquiries Received By Legislative Affairs and Routed to Local TAS Office

1. Upon receipt of a congressional inquiry on i-trak from Legislative Affairs:
 1. Control the case on TAMIS (if not already controlled on TAMIS).
 2. Annotate the TAMIS case file number in the "Other ID NO:" section of the i-trak ticket. If a prior TAMIS/i-trak case exists, annotate this information in the HISTORY/COMMENTS section of the i-trak control ticket. Include the TAMIS case file number, name and telephone number of the case advocate assigned to the case.
 3. The receiving office should immediately contact the congressional office to advise the staff of the assignment of the inquiry to the TAS office. Follow timeframes established in IRM 13.1.18.3, Initial Contact. Normally, a congressional office represents the taxpayer; therefore, TAS needs to use the standard congressional letter template when responding to congressional offices.

Note:

When discussing cases with congressional staffers, case advocates are not required to give the independence statement if there is an established relationship between the advocate and staffer. The case advocate should notate the independence statement on the TAMIS history. This does not eliminate the requirement that the statement be included in all written congressional correspondence.

4. If an i-trak congressional assignment from National Office is sent to your office in error, immediately (within one workday) transfer the case to the correct office with a detailed explanation of why the case should be transferred. Before transferring, be sure the timeframe for congressional acknowledgment has not passed. If the timeframe has passed or is about to pass, acknowledge the case and then transfer it to the correct office.

5. Take appropriate actions and document i-trak and TAMIS. Extension requests must be input to i-trak and TAMIS with a detailed explanation of the reasons for an extension. *National Office approval is not required unless specifically requested by the controlling office.*
6. **Legislative Affairs must review the written response to an i-trak controlled congressional case before it is issued.** Fax the incoming letter and the draft response letter to Legislative Affairs at 202-927-9613 for review. Include the i-trak control number on the fax cover sheet.
7. Make appropriate corrections to letter once it is returned by LA.
8. Secure the appropriate signature and send the closing letter.
9. Scan the final closing letter signed by the LTA into i-trak. Close the i-trak control and close the case on TAMIS. Update histories on both i-trak and TAMIS.
10. Enter the date of the closing contact, either by correspondence or telephone, on the congressional screen of TAMIS. Refer to IRM 13.4.5.2.2.2, Congressional Screen.
11. Written responses are not mandatory unless requested by the congressional office. Telephone closures are acceptable. Document on TAMIS and i-trak the details of the phone call that closed the case. Include the date of the call and the name of the person you spoke to in the congressional office.
12. These cases are subject to the TAS quality review guidelines (*e.g.*, acknowledgment, timeliness of actions, extension of estimated completion dates, etc).
13. In the closing paragraph, the NTA/ATA/LTA must include his/her contact telephone number.

Example:

A suggested closing paragraph is "I hope this information is helpful. If you have any questions please contact me at (XXX) XXX-XXXX."

14. If the letter is to a taxpayer, RRA 98 requires you to include your identification number(s) or badge number in the letter. The case advocate employee number should be included if the case advocate is referenced as a contact person in the letter.
15. Do **NOT** include hours of availability or operation in congressional responses. Do **NOT** use pattern letters. On all congressional correspondence, use the approved method for incorporating your local address within the letter. See *Exhibit 13.1.8-2*, Sample Congressional Letter, for an acceptable letter template.

Note:

If a congressional case (not on i-trak) already exists and you receive a non-congressional i-trak case from the same taxpayer, the i-trak case must remain open until the issue is resolved. If the cases are assigned to two different offices, the two case advocates must coordinate efforts.

13.1.8.5 (04-26-2011)

TAMIS

1. All congressional inquiries controlled on TAMIS will be processed within one workday of receipt, except for:
 1. Inquiries (other than written) that can be answered immediately during the call.
 2. Courtesy copies (copies of letters addressed to someone other than the member of Congress with cc: member's name) of written responses to congressional offices. These will not be treated as congressional inquiries unless actually referred by a congressional office.
 3. Non-case-related inquiries that will be worked by the GL or sent to LA for control and assignment on i-trak. The LA cases should not be controlled on TAMIS by the receiving office but instead faxed to the GL. If LA assigns the case to TAS as the FU, then follow procedures in *IRM 13.1.8.4.2*, Congressional Inquiries Received by Legislative Affairs and Routed to Local TAS Office.
2. When an inquiry is received from a congressional office, the Congressional Screen on TAMIS must be input as well as the Taxpayer Screen. Refer to IRM 13.4.5.2.2, Congressional Screen, for TAMIS input requirements.
3. Use the Taxpayer Screen to record the taxpayer data.
4. If the case is controlled on i-trak, input the i-trak control number in the i-trak Control # field (Taxpayer Screen 5) of TAMIS.

5. If the congressional inquiry was addressed to the FU and the FU referred the case, input "0" in the first Outreach field, and "00" in the second Outreach field to indicate the request did not come directly from the taxpayer. Input "20" in the second Outreach Field on Taxpayer Screen 1 to indicate the taxpayer's inquiry was received in TAS from a congressional office. If a congressional inquiry was addressed to TAS or there was a request for TAS assistance, input "1" or "2" in the first Outreach field and "20" in the second Outreach field.
6. Use the appropriate criteria code when inputting the congressional inquiry on TAMIS. All TAS congressional inquiries should be coded 1 – 8, or if the NTA has identified the issue as a compelling public policy issue, as code 9.

Note:

Use Criteria Code "0" for all non-tax account related cases assigned to the GL or received from LA via i-trak. Remember that criteria code 0 is strictly for non-tax account related congressional cases. Non-congressional account-related cases received from GLs should be assigned the appropriate code 1-8 and the appropriate how received code "R" or "S."

7. Use Taxpayer Screen 5 on TAMIS in the "How Received" field to indicate how the congressional inquiry was received into TAS.
 1. Use an "X" to identify a congressional inquiry addressed or sent to operations/functions/units other than TAS.
 2. Use a "Y" to identify a congressional inquiry addressed or sent directly to the NTA, Area Director, or LTA.
8. Use the congressional screen of TAMIS to input the congressional office contact information.
9. Check the "Disclosure Release Received" box on the congressional screen if the congressional office has appropriate disclosure authorization.
10. When a congressional inquiry is received and an open TAS case on TAMIS involves the same taxpayer issue (an open non-congressional case), the congressional inquiry will be loaded on TAMIS as a new case. Code the congressional inquiry with the appropriate criteria code (1 – 9). On the congressional TAMIS case, input "DUPTA" in the "N.O. Use" field on the TAMIS Taxpayer Screen 5. The congressional case will be worked in the LTA office of the member of Congress' home state. If the cases are assigned in two different offices, the two case advocates must coordinate efforts.

Caution:

Do not create more than one congressional screen per case on TAMIS.

11. If there are two or more congressional cases on the same taxpayer issue, each subsequent case will be loaded and worked in the local office of the member of Congress' home state. Use the appropriate criteria code (1 – 9) and input "DUPTA" in the "N.O. Use" field on the Taxpayer Screen 5 of TAMIS. Again, the assigned offices must coordinate but each office will be responsible for responding to its local congressional office staff.

Note:

TAMIS allows duplication of history to other cases. Refer to IRM 13.4, TAS TAMIS Guide, for information on how to automatically duplicate the TAMIS history from one case to another. Initial and closing actions, including follow-up dates and next contact dates, should be entered on each case.

Caution:

Do not create more than one Congressional Screen per case on TAMIS.

13.1.8.6 (04-26-2011)

Congressional Letter Writing

1. IRM 11.5.3, Guide to Congressional Correspondence, provides instructions for preparing responses to congressional inquiries and should be used to supplement regular instructions for TAS case processing. Refer to *Exhibit 13.1.8-1*, Sample Congressional Letter, for an example of writing style, format, headers, and salutation to follow in written correspondence to congressional offices.
2. The LTA will review and sign **all** written correspondence, including interim correspondence, to congressional offices, and ensure adherence to quality standards on tax account related congressional inquiries.

Note:

If requested information is not received from the taxpayer or congressional office, do not send a second request pattern letter (1671 Letter). Contact the congressional office again, re-request the information, and discuss as necessary to work and resolve the issue.

3. Signature authority cannot be delegated below the NTA/Area Director/LTA or the responsible official, unless the individual has been officially designated to act on their behalf. For example, when an LTA delegates a group manager to act as the LTA, that manager may sign the written response as the acting LTA.

4. Do **NOT** include hours of availability or operation in congressional responses. Do **NOT** use pattern letters. On all congressional correspondence, use the approved method for incorporating your local address within the letter.

13.1.8.7 (04-26-2011)

Disclosure Issues

1. IRC § 6103(c) permits disclosure of a taxpayer's return or return information to a third party designee. A taxpayer's letter to a member of Congress will authorize disclosure to the extent it is signed, dated, and indicates the following:
 1. Taxpayer's identity: name, address, and Social Security number/employer identification number, or any combination thereof, which enables the IRS to clearly identify the taxpayer.
 2. The identity of the person to whom disclosure is to be made. A letter addressed to "Dear Sir" that does not specifically refer to the member of Congress is not sufficient. However, the taxpayer's letter, forwarded with the envelope showing it was addressed to the member of Congress, is sufficient.
 3. The letter must contain sufficient facts to enable the IRS to determine the nature and extent of the assistance requested and the returns or return information to be disclosed. See IRM 11.3.4.2.1, Responses to Congressional Inquiries.
 4. The congressional office may substantiate valid authorization by submitting Form 8821 (or a satisfactory facsimile) with all required information included and the taxpayer's signature and date.
2. An authorization to a member of Congress will be construed to include a member of his/her staff designated in the specific inquiry, identified in a general designation from the member of Congress, or known to be the staff person who deals with constituents' tax inquiries.
3. **Copies of letters addressed to someone other than the member of Congress ("cc" letters) do not authorize the IRS to disclose returns or return information to a member of Congress or his/her staff.** An exception to this rule will be made when the taxpayer includes a signed addendum requesting the assistance of the member who forwarded the correspondence to the IRS, and the letter otherwise meets the above requirements for valid disclosure authorization. Also, as in *IRM 13.1.8.10 (1)(b)* above, a signed, dated "cc" letter, not a photocopied signature, forwarded with the envelope showing it was addressed to the member of Congress, is sufficient.
4. Absent written authorization from the taxpayer, the member of Congress or his/her staff person may be provided general information and advised when IRS considers the matter resolved. However, no disclosures of the constituent's returns or tax account information may be made. In that case, resolve the problem by communicating directly with the taxpayer and advise the congressional office that this was done.
5. When responding directly to the taxpayer at the request of a congressional office, check command code "CFINK" on IDRS for power of attorney or written authorization information. Ensure that any valid power of attorney or written authorization on file is honored, by sending correspondence or copies of correspondence to the representative as authorized.
6. If the congressional office has appropriate disclosure authorization, check the "Disclosure Release Received" box on the congressional TAMIS screen.

13.1.8.8 (02-27-2012)

Closing Actions

1. Follow the guidelines in IRM 13.1.18, Processing TAS Cases, to determine when to close the case. TAS will communicate with the congressional office throughout the process unless the office requests that TAS work with the taxpayer directly, or determines it no longer wishes to stay involved. The office staff will also determine if telephonic closure is acceptable.

Note:

Even though the congressional office is no longer involved in the case, the TAMIS coding should still reflect "Congressional" for tracking purposes.

2. All tax account related congressional inquiries that meet TAS criteria are subject to the same standards as any other TAS criteria case and will be part of the Quality Review samples.
3. An apology must be given on TAS criteria cases, including congressional inquiries that meet the criteria. The following IRM sections address apologies:
 1. IRM 13.1.6.5, Apology - Just saying TAS is sorry for any inconvenience it has caused is not a sincere apology. State **why** we are apologizing.

2. IRM 13.1.18.3, Initial Contact - Advise the taxpayer of your name, job title, address, telephone number, office hours, and employee identification number. Apologize, if appropriate.
4. If an apology is clearly not appropriate, address the reasons in the TAMIS history.
5. Close the case on TAMIS by completing all case screens, including the closing action screen and the Congressional Screen.

Reminder:

Complete the Closed Date field on the Congressional Screen on TAMIS.

13.1.8.9 (04-26-2011)

Congressional Inquiries on Frivolous Filers

1. If you receive a congressional frivolous filer inquiry that has no tax account related issue, send the inquiry to the GL. For general information on responding to congressional inquiries, see IRM 11.5.3, Legislative Affairs Guide To Congressional Correspondence.

Exhibit 13.1.8-1

Sample Congressional Letter

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