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Department of the Treasury
Internal Revenue Service

11.5.2

DECEMBER 2, 2022

EFFECTIVE DATE

(12-02-2022)

PURPOSE

- (1) This transmits revised IRM 11.5.2, *Legislative Affairs, Congressional Affairs Program*.

MATERIAL CHANGES

- (1) Added IRM 11.5.2.1.4 (3) - Continuity of Service during unforeseen absence of DL.
- (2) Revised IRM 11.5.2.2.5 (6)(b)(1) - Timeframe for a response to congressional correspondence to reach ESCO for review changed from within 15 days of receipt and control into E-Trak to within 20 business days of receipt and control into E-Trak.
- (3) Revised IRM 11.5.2.2.5 (6)(b)(2) - Deadline for review of the response to congressional correspondence changed from within 15 days of receipt and control into E-Trak to within 20 business days of receipt and control into E-Trak.
- (4) Revised IRM 11.5.2.2.5 (6)(b)(3) - Deadline for response to congressional correspondence to be sent to congressional office changes from within 20 days of assignment to within 20 business days of assignment.
- (5) Revised IRM 11.5.2.4.5 (3) - Congressional inquiries on tax-exempt organizations concerning high-risk situations.

EFFECT ON OTHER DOCUMENTS

This supersedes IRM 11.5.2 dated November 1, 2019.

AUDIENCE

District Liaisons

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11.5.2

Congressional Affairs Program

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11.5.2.1
(10-18-2018)
Program Scope and Objectives

- (1) **Purpose:** This chapter provides guidelines for the conduct of the Congressional Affairs Program (CAP). The program promotes maximum voluntary compliance with federal tax laws in support of the IRS mission by building relationships with and providing information and assistance to members of Congress and their staffs.
- (2) **Audience:** This IRM chapter will be used by District Liaisons (DLs). The DLs are Legislative Affairs' field representatives, who work primarily with local congressional staff.
- (3) **Policy Owner:** National Director for Legislative Affairs.
- (4) **Program Owner:** District Congressional Liaison Branch.
- (5) **Primary Stakeholders:** Legislative Affairs Division, Taxpayer Advocate Service (TAS), and Congress.
- (6) **Program Goals:** The CAP supports the mission of the Communications and Liaison (C&L) business unit, and the Office of Legislative Affairs, as described in *IRM 1.1.11*, by managing relationships with all local congressional offices, addressing their inquiries, delivering clear and consistent corporate messages, and organizing regular outreach. The objective of the CAP is to help the IRS maintain positive relationships with congressional delegations. This entails:
 - a. Establishing relationships with congressional offices at the local level, and
 - b. Providing a primary point of local contact between the IRS and local congressional offices.

11.5.2.1.1
(12-02-2022)
Background

- (1) The CAP is an official IRS program, approved by the Executive Committee on December 1, 1988, and first implemented in early 1989. Prior to 2001, District and Service Center executives managed local congressional relationships. Between 2001 and 2016, Legislative Affairs (LA) relied on Governmental Liaisons within other functional units to implement CAP in conjunction with the TAS, and with oversight from LA.
- (2) Currently, LA manages the CAP directly with its own staff of DLs, in coordination with the TAS.

11.5.2.1.2
(12-02-2022)
Program Management and Review

- (1) Implementation of the CAP in the field relies on a coordinated effort between LA and the TAS. The IRS business units support CAP by providing program information and technical expertise.
- (2) **Legislative Affairs**
 - a. The National Director for Legislative Affairs is the principal advisor to the Chief, Communications and Liaison, the Commissioner, the Deputy Commissioners, and the top executives of the IRS on all legislative and congressional matters related to tax administration.
 - b. For the CAP, LA provides:
 - Coordination, oversight, and guidance.
 - Support with research on tax, policy, legislative and budgetary issues.
 - c. The District Congressional Liaison Branch (DCLB) is responsible for program coordination with other LA branches, TAS, and daily DL activities. The DCLB provides analysis and reporting on issues that arise from interactions with congressional staff.

- (3) **District Liaisons:** The DLs are located throughout the country and serve as the LA field presence. They are the primary relationship managers for congressional offices. DLs manage contacts with congressional staff primarily on non-account-related issues. DLs work closely with other C&L functions to ensure messages to congressional offices are clear, consistent, and timely. They also coordinate with Local Taxpayer Advocates (LTAs) to ensure congressional inquiries are responded to in an efficient and timely fashion.
- (4) **Taxpayer Advocate Service:** The Taxpayer Advocate Service (TAS) is an independent organization within the Internal Revenue Service (IRS), led by the National Taxpayer Advocate. Its job is to protect taxpayers' rights by striving to ensure that every taxpayer is treated fairly and knows and understands their rights under the Taxpayer Bill of Rights (TBOR). TAS offers free help to taxpayers, including when taxpayers face financial difficulties due to an IRS problem, when they are unable to resolve tax problems they haven't been able to resolve on their own, or when they need assistance to address an IRS system, process, or procedure that is not functioning as it should. TAS has at least one taxpayer advocate office located in every state, the District of Columbia, and Puerto Rico.
- (5) **Legal and Policy Considerations:** Congress, the Office of Management and Budget (OMB), the Treasury Department, and the IRS have all placed restrictions on various aspects of the substance, extent, and the manner of IRS communications with Congress. DLs must be mindful of these restrictions during their interactions with Members of Congress and their staffs. Questions about specific situations should be referred in writing to the Chief, District Congressional Liaison Branch.
 - a. Congress has prohibited any lobbying by the executive branch of government using appropriated funds. Lobbying has been defined as trying in any way to influence a Member of Congress to vote a certain way on a certain bill. The Comptroller General of the Government Accountability Office (GAO) has ruled that this also applies to grassroots efforts by agencies to have other groups lobby Congress. (*18 U.S.C. § 1913*)
 - b. OMB rules require that all official agency comments on pending legislation be cleared through them. DLs cannot provide legislative proposals or comments on pending legislation to a member of Congress or congressional staff without first clearing it with the Director, Legislative Affairs. (*OMB Circular A-19 and Treasury Directive 28-02*)
 - c. Any discussions concerning the IRS budget must be handled very carefully. While DLs are generally allowed to discuss the use of existing resources locally, it is best to avoid discussions of the overall IRS budget and its policy/program implications. (*OMB Circular A-11*)
 - d. Comments on legislation may only be made with the approval of the Commissioner or designee, and must be limited to the administrative aspects of the legislation. For example, a DL, with prior approval, could discuss how a proposed bill might affect taxpayers and/or the IRS administratively. (IRS Policy Statement 11-87 (formerly P-1-24), *IRM 1.2.1.11.2.*)
 - e. Legislative reports, records, and studies made by the IRS are, in most cases, pre-decisional documents, which may be protected from Freedom of Information Act (FOIA) requests. Such documents may not be disclosed to the public unless the disclosure is made by, or authorized by, the Office of the Treasury Secretary or the IRS Commissioner. (IRS Policy Statement 11-88 (formerly P-1-25), *IRM 1.2.1.11.3*)

- f. When authorized by the Office of the Secretary or the Commissioner, the IRS can furnish technical and drafting assistance with tax legislation to congressional committees, their staffs, the legislative counsels in the House and Senate, and other government agencies. In certain circumstances, and when authorized by the Commissioner, the IRS can furnish assistance on proposed legislation affecting the IRS or tax administration to individual members of Congress and individuals outside the Treasury Department. (IRS Policy Statement 11-89 (formerly P-1-26), *IRM 1.2.1.11.4*)
- g. Employees may not use government time, money, or property to influence members of Congress to favor or oppose legislation. (*IRS Ethics Handbook, IRS Document 12011*)

11.5.2.1.3
(12-02-2022)
**Roles and
Responsibilities**

- (1) The CAP is administered jointly by the LA Division and the TAS.
- (2) **Legislative Affairs** -- The role of the Legislative Affairs Division is to:
 - a. Establish the strategies and direction of the CAP:
 - Ensure DL activities are aligned with Agency priorities and strategies.
 - Identify high priority messages and share with DLs.
 - Establish a working group that includes TAS and DLs to address cross-functional aspects of the CAP.
 - Coordinate actions and resources to maximize efficiency and reduce redundancy.
 - b. Share corporate messages with DLs:
 - Meet regularly with business unit (BU) contacts to identify key corporate messages and ensure consistency of messages.
 - Provide timely and updated outreach materials.
 - Communicate updates on congressional hearings, legislative issues or other information valuable to DLs.
 - c. Identify issues and trends by providing alerts and updates, talking points, and guidance.
 - d. Provide support to DLs:
 - Supply relevant information on issues/hot topics that will assist the DLs in their interactions with congressional staff.
 - Maintain the LA intranet and SharePoint sites as reliable resources for guidance and outreach materials.
 - Issue a periodic newsletter for DLs to distribute to congressional offices.
 - Provide updates on legislative and other activity on Capitol Hill.
 - e. Identify and coordinate resources to support the CAP.
 - f. Assist in ongoing training and education for DLs.
 - g. Coordinate meetings, training and other conferences.
- (3) **District Congressional Liaison Branch Chief** -- The role of the DCLB Chief is to:
 - a. Provide leadership, direction and coordination for area CAP activity by:

- Ensuring all correspondence is handled in a timely and professional manner.
 - Ensuring DLs are maintaining appropriate level of visitations and routine communication with congressional offices.
 - Sharing information on trends and issues identified by DLs.
 - Identifying effective strategies developed by DLs and sharing them for replication.
 - Assisting the DLs in resolving sensitive/high profile issues related to congressional visits, correspondence, and contacts.
- b. Monitor and correct workload balances by:
- Ensuring DLs are correctly using the CAP Contacts Database.
 - Balancing assignments and providing additional resources/support to DLs as necessary to deliver CAP objectives.
- c. Ensure that significant CAP events, sensitive issues, etc. have been discussed with the appropriate executive.
- (4) **District Liaisons:** DLs represent the agency and maintain ongoing relationships with all local congressional offices. DLs and LTAs should work closely on congressional correspondence, issues, visits, and liaison meetings, as they are co-coordinators in the CAP.
- a. In their role as the primary point of contact on corporate messages between the IRS and congressional staff, the DLs should:
- Contact each local congressional office monthly, at a minimum.
 - Learn and respect the preferences of local congressional staff, as they relate to delivery vehicle, volume, and subjects of communications.
 - Ensure that critical, time-sensitive information is shared with congressional offices in a timely manner.
- b. DLs establish and manage relationships between the IRS and Congress by:
- Proactively developing and enhancing relationships with local congressional staff and members of Congress.
 - Educating themselves about their members of Congress. Websites, newsletters, and other resources are useful for developing a file containing information relevant to each of their members. Examples of such items include committee assignments, congressional demographics, and major IRS issues or legislation of interest to Members.
 - Visiting local congressional offices.
 - Coordinating the IRS response to congressional requests for assistance (i.e., disaster outreach, town hall meetings, etc.) using the appropriate BU resources.
- c. DLs coordinate all BUs with local congressional offices by:
- Marketing themselves as a single point of contact for non-account-related issues.
 - Coordinating with the BUs to communicate and market their initiatives and key messages.
 - Sharing items of interest with appropriate local BU management.

- Assisting the BUs in addressing systemic issues/concerns, identifying areas where sensitivity exists, and facilitating enhanced working relationships between the BUs and DLs.
- d. DLs are responsible for educating local congressional offices on key corporate messages and programs. This can be done by planning and hosting periodic congressional staff liaison meetings which will also provide a coordinated forum for the BUs to interact with the local congressional staff.
- e. DLs ensure consistency of IRS messages to local congressional offices. Helpful tools include publications, the IRS website and IRS news releases.
- f. DLs generate understanding and support for IRS programs by communicating issues of interest to local congressional offices. When appropriate, key messages should be localized.
- g. A critical DL responsibility is to respond to congressional inquiries (non-tax account related). This is accomplished by:
 - Timely managing correspondence inventory.
 - Coordinating congressional inquiries with the LTA.
 - Utilizing standard IRS correspondence available via irs.gov, Servicewide Electronic Research Program (SERP), forms, publications, media releases, and other CAP resources.
 - Using the CAP Contacts Database to report inquiries.
 - Establishing key points of contact in the BUs for technical assistance.
- h. DLs use enterprise risk management principles to identify any issues that may have nationwide significance and immediately report them to the Branch Chief.

(5) **Local Taxpayer Advocates:** The LTAs and the DLs are responsible for the CAP in the field. Each brings specific skills and resources to the program. Both work together to assist congressional offices and their constituents, and to further the interests of the IRS. The LTA:

- a. Has primary responsibility for all tax account related issues.
- b. Develops advocacy issues and represents taxpayers.
- c. Coordinates with DLs on congressional contacts and visits (see *IRM 13.1.8, Taxpayer Advocate Case Procedures, Congressional Affairs Program*).
- d. Conveys the messages contained in the NTA's Annual Report to Congress. *IRC section 7803(c)(2)(B)(ii)* requires the Office of the Taxpayer Advocate to make legislative recommendations to resolve problems encountered by taxpayers. This obligation is unique to TAS and does not violate rules generally prohibiting such activities by IRS employees.

11.5.2.1.4
(12-02-2022)
Program Controls

(1) **CAP Contacts Database:** This database is used by DLs to record inquiries from congressional offices. DLs are required to record all significant inquiries. For purposes of this paragraph, significant inquiries are those that require more than 5 minutes to resolve. However, DLs are encouraged to record all inquiries. The data collected by this database is used by the Chief, DCL Branch to provide leadership with monthly trend analyses and quarterly business performance results (BPR). Instructions for DLs and other database users are available on the Branch SharePoint site.

- (2) **Outlook Tasks:** An Outlook Task will be created for each congressional inquiry that cannot be immediately resolved.
- a. Tasks will include:
- Member Name / District – Subject Matter (in the “Subject” field)
 - The current follow-up or due date
 - Copy of the privacy release (if applicable)
 - Contact information for the congressional staff member that’s working the inquiry
 - Chronological history of actions taken by the DL
 - Sufficient information and attachments so that other DLs could work the case if necessary
 - Copy of the response issued by the DL that resolves the inquiry. Interim responses do not need to be included.
 - Any additional information the DL believes might be helpful
- b. Access rights for the Outlook Task folder that contains congressional inquiries will be given to all staff in the DCL Branch to ensure continuity of service.
- (3) **Continuity of Service:** To ensure coverage in the case of an unforeseen absence, DLs will set sharing of permissions within Outlook to allow other team members access to their Inbox. DLs will also maintain a list of current contacts for all assigned congressional offices. That list will be posted to the DCL Branch SharePoint site, in the Shared Documents folder.

11.5.2.1.5
(12-02-2022)
Acronyms

- (1) Acronyms used frequently in this IRM:

BU	Business Unit
CAP	Congressional Affairs Program
DCL	District Congressional Liaison
DL	District Liaison
LA	Legislative Affairs
LTA	Local Taxpayer Advocate
TAS	Taxpayer Advocate Service

11.5.2.2
(10-18-2018)
Interaction with Local Congressional Offices

- (1) DLs interact with congressional staff frequently, utilizing a wide variety of communications channels and content. The following paragraphs describe the most common vehicles for interaction, but others that evolve with changes in technology or taste should not be overlooked.

11.5.2.2.1
(12-02-2022)
Agency Messages

- (1) The IRS frequently issues statements, news releases and other information which may be important to share with congressional staff. DLs will review agency messages to identify those that are significant to the CAP effort. In addition, C&L leadership will identify some messages as significant.

- (2) DLs will deliver significant IRS messages to congressional staff. Messages should be formatted to facilitate the needs of the intended audience. Typically, this means e-mail that presents basic information in an easy-to-digest format, with links and attachments for additional details.
- (3) Formatted e-mail messages may include:
 - Topic title
 - Who it affects
 - Key points, typically presented as short bullets
 - Additional resources, typically presented as links or a list of attachments
 - Social media resources, such as suggested tweets and graphics
- (4) A DCL Branch employee will be designated to load significant agency messages sent by the branch onto the branch SharePoint site, under Corporate Messages. This log of messages provides a convenient reference tool for topics that resurface regularly.

11.5.2.2.2
(10-18-2018)
**Congressional Update
Newsletter**

- (1) The IRS *Congressional Update Newsletter* (IRS Publication 5084, Catalog Number 62903M) is produced monthly by the District Congressional Liaison Branch.
- (2) A team comprised of DLs and a TAS designee meets via conference calls throughout the year to discuss articles and deadlines for each edition.
- (3) Each team member is responsible for soliciting articles from a BU(s) at the national level. The BU contacts are responsible for providing articles in final, approved format for publication.
- (4) Additional content is identified by the DL team
- (5) Content should generally come from existing material posted on IRS.gov. A few key lines are presented in the *Congressional Update*, along with a hyperlink to bring interested readers to the full article on IRS.gov. This reduces time spent writing and editing. It also keeps the *Congressional Update* short, so readers can easily find the items they are interested in.
- (6) After formatting and team review, the *Congressional Update* is sent to the Director, Communications and Liaison for final approval. A concurrent review by a style editor from the Office of Communications is recommended.
- (7) The approved *Congressional Update* is formatted as an e-mail and delivered to all DLs and the TAS for circulation to congressional staff.
- (8) A Publishing Services Request (PSR) is required to “Revise an Existing Product” with each monthly issue. This should be a “no cost update to an electronic template”. The PSR should be electronically submitted through <http://publish.no.irs.gov/ephome.html>.
- (9) Generally, DLs will distribute the newsletter to all congressional offices for their assigned states, including the Washington, D.C. congressional offices. If individual congressional offices have requested a different distribution, their instructions should be followed.

11.5.2.2.3
(12-02-2022)

**Congressional Office
Visits**

- (1) It is important that the DL and LTA coordinate regular local congressional visits. The purposes of these visits are to:
 - a. Develop and maintain relationships and reinforce communications channels.
 - b. Discuss corporate messages and topics of mutual interest.
- (2) **Planning the Visits**
 - a. The DL and LTA should identify trends and subjects for discussion. Review recent congressional correspondence from Members to identify issues so the DL and LTA can be prepared for possible discussion.
 - b. Check with the BUs to identify current national and local issues or items of interest. Working with Stakeholder Relationship Management Local Councils is one way to identify BU issues (i.e., small business workshops, changes in procedures, Taxpayer Assistance Center hours and services, VITA, etc.).
 - c. Develop a specific agenda and/or outline, tailored to individual offices or Members, if necessary.
 - d. Prepare handouts and/or information packets (i.e., press releases, VITA site listings, contact numbers for constituents, announcements of special IRS events, etc.).
- (3) **Scheduling Visits**
 - a. Make contact with congressional staff to schedule the visits at least one month in advance
 - b. Suggest a date and time for the visit and ask for an appointment. Typically, 30-60 minutes should be sufficient. Also discuss a tentative agenda and ask if there are any concerns that they would like addressed. Be flexible with scheduling visits because the chosen dates and times may not work for the congressional staff.
 - c. To confirm the appointment, send each staff member an e-mail or letter with date, time and topics.
- (4) **Reporting Scheduled Visits**
 - a. The DL will report to the DCL Branch Chief at least weekly on all newly scheduled visits. The report will specify: date of the visit, names and functions of all IRS participants, the congressional office, location (city, state), and topics that will be covered.
 - b. The Branch Chief will compile and submit this information for inclusion in the LA Daily Activity Report and any other appropriate reports.
- (5) **Conducting Visits**
 - a. The DL and LTA should conduct joint visits to provide a comprehensive view of the CAP. If not visiting jointly with the LTA, the DL should provide updated TAS contact information.
 - b. Provide information and handouts and solicit feedback on IRS service and messages.
- (6) **Evaluating the Visits** Take appropriate and immediate action on any congressional suggestions, requests or comments, and follow-up with the congressional office as necessary. This may require a discussion with the BUs and/or LA.

(7) The following table summarizes the action items necessary for DLs to conduct congressional office visits.

ACTION	RESULT
Meet with LTA.	Identifies preliminary agenda items and date for visit.
Contact the congressional staff member.	Collaborates on date and time of visit and solicit agenda items.
Check with BUs.	Identifies current issues or items of interest.
Develop outline of what you want to accomplish.	Focuses on key messages.
Prepare handouts and/or information packet.	Gives staff valuable information and allows DL to focus messages.
Review recent inquiries from the Member’s office received by the DL as well as E-Trak.	Identifies trends & subjects to discuss.
Identify key IRS Committee Members.	Identifies Members who have interests related to IRS issues and helps to further develop strategic relationships.
Visit local offices with LTA, if possible. If not, discuss pending visits with LTA before scheduled dates.	Provides congressional staff with a full view of CAP. If not visiting with LTA, be sure to provide updated TAS contact information.
Provide congressional staff with current products such as fact sheets, news releases, office hours, local VITA sites, etc..	Adds value to your visit by providing important local information.

11.5.2.2.4
(12-02-2022)
Congressional Liaison Meetings

(1) The DL and LTA should arrange agency meetings with the local congressional staff. In contrast to congressional visits, liaison meetings generally take place in an IRS office and include all local congressional offices. If logistics make in-person liaison meetings impractical, virtual liaison meetings should be considered. Liaison meetings are more formal interactions and an excellent opportunity for the IRS to present its strategic objectives and goals. Include BUs, Counsel, Appeals and other internal/external stakeholders. The LTA may also invite representatives from the Taxpayer Advocacy Panel (TAP) or Low Income Taxpayer Clinics (LITCs) to provide a coordinated forum for interaction with congressional staff. The LTA will provide critical information based on case analysis on the different types of issues from congressional inquiries. If the analysis identifies any trends, the LTA should consider providing topical information on those trends.

(2) **Planning the Meeting**

- a. The DL and LTA should conduct liaison meetings for their delegation at regular intervals (recommended at least once every two years).
- b. Tailor the meetings to meet the needs of the delegation. For example: if there is high congressional staff turnover, a basic overview of the DL/ LTA’s responsibilities, disclosure rules, constituent inquiries likely to be

received, and an overview of IRS organization and programs may be appropriate. Other meetings may focus on selected topics of local operation.

- c. Survey the local congressional delegation(s) and staffs on issues/programs they would like to have discussed.
 - d. Working with your local Stakeholder Relationship Management Local Council is one way to identify and include specific BU issues (i.e., IRS procedures, key messages, national initiatives, etc.).
 - e. Inform and/or invite the local Field Media Relations Specialist, Stakeholder Liaison and Disclosure Manager, as appropriate.
 - f. Develop an agenda based on national and local issues, and congressional feedback.
1. Keep the agenda varied in terms of the topics covered (i.e., general procedures v. technical issues, enforcement v. service), the length of individual sessions, techniques used, and the style of presenters.
 2. Include time for a question-and-answer session after each presentation or at the end of the meeting.
 3. If there are employees in the local office(s) who deal with the congressional staff frequently, include them in the meeting. For example, include time for LTA caseworkers to meet the congressional staffers face-to-face.
- g. Assemble appropriate handouts for participants.

(3) Scheduling the Meeting

- a. Try to schedule the meeting with the local staffs when their Members are not in their congressional district. At the same time, consider seasonal considerations such as summer vacations, winter weather, etc.
- b. Although a full day may be the best (i.e., 9:00 to 3:00), the length of the meeting depends on the topics covered and the preferences of the congressional participants.
- c. Ensure that necessary audio-visual equipment, name tags, pens, paper, etc. are available.
- d. Hold the meeting in space that is convenient and appropriate. Since many local congressional offices have limited travel funds, select a location that is close and convenient for them.
- e. Disclosure and privacy considerations make tours of IRS offices difficult. For additional information, see the February 2014 memo from the National Director of LA, https://organization.ds.irsnet.gov/sites/cl/la/coca/Congressional_Affairs_Program/CAP_Reference_Materials/MemoVisitationToIRSfacilitiesByMembersOfCongress.pdf.
- f. Consider how to best address refreshments and lunch arrangements, as appropriate.
- g. Invite each congressional office in writing. Follow-up as necessary to get a meeting confirmation and acceptance (RSVP). Include the agenda, directions/map and parking information with the letter. Make sure to advise the attendees what ID is needed and what the sign-in/escort policy is.

(4) Reporting Scheduled Liaison Meetings

- a. The DL will report to the DCL Branch Chief at least weekly on all newly scheduled liaison meetings. The report will specify: date of the meeting,

names and functions of all IRS participants, the congressional offices attending, the location (city, state), and topics that will be covered.

- b. The Branch Chief will compile and submit this information for inclusion in the LA Daily Activity Report and any other appropriate reports.

(5) **Conducting the Meeting**

- a. On the day of the meeting, provide signs/directions in the building to help congressional staff get to the right location.
- b. Distribute the agenda and keep the meeting on schedule. Introduce speakers for each presentation.
- c. Provide the pre-assembled handouts to the congressional staff.
- d. Allow time for congressional staff to ask questions or raise issues. Ensure that a private area is available for staffers who have case-related issues or questions they wish to discuss with the LTA.

(6) **Evaluating the Meeting**

- a. Survey the participants (informally or formally) for their views and suggestions for future meetings.
- b. Take appropriate and immediate action on any congressional suggestions, requests, or comments and follow-up with the congressional office, as necessary. This may require discussion with BUs and/or LA.

11.5.2.2.5
(12-02-2022)

Congressional Inquiries

- (1) Congressional inquiries, whether by letter, fax, e-mail or telephone call, will be assigned and worked depending on the following criteria:
 - a. Tax account related congressional inquiries will be assigned to the LTA Office (for example, an inquiry from a constituent where the IRS denied an Earned Income Tax Credit (EITC) claim).
 - b. Non-tax account related congressional inquiries will be assigned to the Local DL (for example, an inquiry from a constituent wanting to know how to claim the EITC).
 - c. DLs will forward the following non-account related congressional inquiries to the Executive Secretariat Correspondence Office (ESCO), unless other instructions are received from the Director, LA. ESCO cases are controlled through E-Trak, a service-wide internal documents tracking system.
 1. Congressional correspondence addressed to the Commissioner or the National Director of Legislative Affairs.
 2. Inquiries concerning specific IRS employees or from IRS employees. These issues will be assigned by ESCO to the Employee Issues Branch, Program Execution Office of HCO. However, see IRM 11.5.2.2.5(1)d for conduct issues.
 3. Technical or sensitive issues that would benefit from a formal, written response. Inquiries can be forwarded to ESCO via encrypted e-mail to *congressional.correspondence@irs.gov*.
 - d. Congressional inquiries that raise potential employee conduct issues will be forwarded directly to the Treasury Inspector General for Tax Administration (TIGTA). For faster service, congressional staff should be encouraged to send conduct complaints directly to TIGTA, rather than going through the DL.

- (2) For all correspondence that will be worked locally by the DL, an acknowledgment should be sent to the congressional office within two business days of receipt. Timing of a final response may depend on support from other IRS components. When a final response is delayed, interim responses should be sent every two weeks, unless the congressional office agrees that less frequent updates are appropriate. All congressional inquiries should be resolved within 20 days of receipt, unless support from another IRS component prevents it.
- (3) *IRM 1.10.1, IRS Correspondence Manual* provides a general guide for formatting written correspondence. See also *IRM 11.3.4, Disclosure of Official Information - Congressional Inquiries*.
- (4) Any congressional correspondence received that could have nationwide implications should be brought to the attention of the DCL Branch Chief.
- (5) DLs should document all written responses to congressional inquiries per instruction in *IRM 11.5.2.1.4, Program Controls*.
- (6) Executive Secretariat Communication and Correspondence
 - a. E-Trak is used by the Executive Secretariat Correspondence Office (ESCO) to control incoming correspondence, including inquiries addressed from members of Congress.
 - b. Timeframes for congressional correspondence assigned by ESCO are as follows:
 1. A response to congressional correspondence must reach ESCO for review within 20 business days of receipt and control into E-Trak.
 2. The response should be reviewed within 20 business days, or an interim contact must be made with the congressional office by telephone or letter.
 3. The response is due to the congressional office within 20 business days of the assignment.
 - c. DLs should document all responses to E-Trak inquiries per instruction in *IRM 11.5.2.1.4, Program Controls*.

11.5.2.2.6
(10-18-2018)
E-Mail

- (1) Many congressional offices prefer to receive information via e-mail or by fax. Examples of items that could be sent in this manner include hyperlinks to IRS.gov, publications, the *Congressional Update Newsletter*, and responses to technical inquiries.
- (2) Personally Identifiable Information (PII), tax information protected under *IRC section 6103* and employee information protected by employee privacy laws, cannot be sent to congressional offices by e-mail. Correspondence containing these types of information must be sent in a letter or by fax.
- (3) DLs should document all e-mail and fax communications per instruction in *IRM 11.5.2.1.4, Program Controls*.

11.5.2.2.7
(12-07-2018)
Frivolous Filers

- (1) Congressional offices may forward constituent correspondence that contains frivolous statements or statements that challenge the constitutionality of the income tax. These types of correspondence do require a response from the IRS. After reading the correspondence to ensure it does not contain a Freedom of Information Act request, it is not an account inquiry, or it is not related to an open case in a local office, the DL should prepare a reply to the congressional office.
- (2) The response should be written to the congressional office, not the taxpayer. The response should address questions asked or issues raised by the congressional office, which may differ from the questions/issues the taxpayer submitted to the congressional office.
- (3) To assist the DL in responding to these types of correspondence, issue letters can be found on the CAP website at <https://irsource.web.irs.gov/CL/sitepages/LA-CongressionalAffairsProgram.aspx>.
- (4) If the issue letters do not fully address the frivolous or constitutional tax arguments, the congressional correspondence can be forwarded to ESCO.

11.5.2.2.8
(10-18-2018)
Conference Calls

- (1) Conference calls may be a useful and efficient method of communicating IRS messages to congressional offices.
- (2) They can be used in lieu of face-to-face meetings as a money-saving measure for both the IRS and the congressional offices.
- (3) They are also useful for answering questions from congressional offices regarding general IRS programs, conveying filing season messages, etc.
- (4) All participants should be informed that no specific taxpayer, account or case can be discussed on a conference call. If a congressional representative or staff member wants to discuss a specific situation, the DL will arrange this at another time with that congressional office.

11.5.2.2.9
(10-18-2018)
Guide for Congressional Offices

- (1) IRS Publication 4323, *An Overview of the Internal Revenue Service for Congressional Staff*. This publication is a tool that can be used by DLs and LTAs to acquaint congressional staff with the IRS and the various resources available to constituents and congressional offices.

11.5.2.2.10
(12-02-2022)
Dos and Don'ts in Dealing with Congress

- (1) The following table provides guidance for interactions with Members of Congress and their staff.

Do...	Don't...
Have a positive attitude.	Be shy or apologetic.
Plan to explain and defend (if needed) your office's programs, products, and services, as well as any national concerns.	Think it is someone else's job.
Remember that you are providing quality customer service to an important external stakeholder.	Be afraid to tell them what your office appropriately can do for them and their constituents.

Do...	Don't...
Remember that LA is a legitimate function of all federal agencies. The IRS Office of LA has already provided Members of Congress and their staffs with considerable information and material on the IRS and tax administration issues.	<p>Feel that speaking with, writing to, or visiting Members and/or staffs is somehow inappropriate.</p> <p>Be surprised if the Member/staff are familiar with certain IRS items; use that to lead into your message about your office.</p>
Call on your colleagues in all parts of LA for general or specific advice on all matters relating to Congress (schedules, reference books, bill status, committee memberships, current events, etc.)	Hesitate to check (it could save some embarrassment).
Concentrate on providing education and information. Avoid lobbying or the appearance of lobbying (trying to influence the Member on a specific issue or bill).	Tell the Member or the staff your opinion on an issue or bill (you could be quoted).
Stick to educating Members and staff on your office's organization, programs, operations, products and services, and national programs of interest.	Talk about other agencies or issues.
<p>If asked about specific tax or other legislation:</p> <ul style="list-style-type: none"> • Advise that IRS, Treasury and OMB require prior clearance on any comments, which will be limited to administrative concerns in any event. • Suggest that the Member write directly to the Assistant Secretary on Tax Policy or to the Commissioner. 	<p>Saying that a bill is good or bad, or that you favor or don't favor it.</p> <p>Feel bad about referring such questions where they belong.</p>
<p>Avoid discussion of IRS budget/appropriations whenever possible.</p> <ul style="list-style-type: none"> • Stick to whatever resources you have in your office and how you are using them. • Suggest that any questions on overall IRS programs or budget be sent to the Commissioner. 	<p>Say that you need more resources (everyone has that problem -- even Members of Congress).</p> <p>Feel bad about referring such questions where they belong.</p>
Remember that anything discussed by the IRS in prepared testimony has been cleared by Treasury and OMB and can be discussed with Members and staff.	Go beyond what is in the testimony.
Follow-up to ensure that you have addressed all their concerns.	Forget.
Keep LA advised of any significant items or developments you learn about.	Keep it to yourself.

11.5.2.3
(12-02-2022)
**Coordination with
Taxpayer Advocate
Service**

- (1) The LTA and the DL are co-coordinators of local CAP efforts. The LTA is responsible for all tax account related issues, primarily constituent casework and advocacy. The DL has responsibility for communicating IRS policy and procedures. The DL also responds to any non-tax account related inquiries.
- (2) Both the DL and the LTA will coordinate congressional visits and outreach activities, and will host congressional staff liaison meetings. Congressional visits may be made separately depending on schedules and the nature of the visit, but should be jointly coordinated.
- (3) TAS procedures relating to the CAP are documented in *IRM 13.1.8*.
- (4) The LTA may refer congressional staff to the Systemic Advocacy Management System (SAMS) for issues that affect multiple taxpayers. Information about SAMS is available on IRS.gov.

11.5.2.4
(12-02-2022)
**Coordination with Other
Business Units**

- (1) Some BUs provide a designated staff member to be the preferred point of contact for questions and issues coming from LA. DLs can check with the DCL Branch Chief to identify the current point of contact for any BU.
- (2) For BUs that do not provide a preferred point of contact, and for certain specific issues, the DLs should establish local contacts with the BUs. Often, local experts can provide insight the DL needs for timely and accurate responses to congressional inquiries. It may be useful to provide Publication 4323 to local BUs contacts as a way to introduce the local DL and provide a description of DL roles and responsibilities. See IRM 11.5.2.1.3(4).
- (3) DLs will coordinate with BUs to communicate and market their local initiatives with local congressional offices (i.e., Tax Tour, VITA, etc.). Coordination is enhanced through timely and continuous contact with BU representatives.
- (4) DLs should share any items of interest with local BUs. Doing so will assist BUs in identifying and addressing sensitive issues and concerns, and will also enhance working relationships between BUs and DLs.
- (5) DLs should implement the following actions relating to the BUs:

Action	Result
Market the CAP to BUs with emphasis on single point of contact with congressional offices.	Establishes expertise and knowledge of DL within BUs.
Identify local subject matter experts from within the BUs.	Establishes assistance in issue development and congressional correspondence responses.
Provide feedback on regular basis to BUs on congressional visits or contacts.	Enhances relationships with BUs by providing timely information on issues related to their functions. Adds value to BUs and promotes the single point of contact by sharing information

11.5.2.4.1
(12-02-2022)
**Stakeholder
Relationship
Management Local
Council (SRMLC)**

- (1) The SRMLC focuses on operational issues and ensures that key IRS messages, quality products and events are shared with cross-functional/multi-state external stakeholder audiences, including the congressional delegation, as appropriate.
- (2) The SRLMC was established to create a forum for local representatives from designated BUs, the TAS, Counsel, Appeals, and the DL to discuss current goals and objectives.
- (3) The SRMLC can also be used to respond to issues that require a multi-functional approach. Examples are: disaster assistance, compliance initiatives, EITC outreach, and filing season readiness.
- (4) Whenever practical, DLs should attend SRMLC meetings for their assigned states.

11.5.2.4.2
(12-02-2022)
**Business Unit Local
Expertise**

- (1) (1) Frequently, congressional issues can be resolved with nominal assistance from local BU staff. DLs are encouraged to rely on their local BU contacts in cases where:
 - Local expertise may result in a faster resolution.
 - A formal, written reply, signed by an executive, is neither expected nor warranted.
 - Information necessary for the resolution is publicly available; the DL just needs help finding it.
- (2) The DL will be responsible for conveying any response derived from local BU staff. Local BU staff should not be asked to respond directly to a congressional office.
- (3) When relying on local BU staff, the DL should ask to be consulted if the BU staff believes a referral to NHQ or E-Trak is necessary. This will give the DL the opportunity to explore other, less time consuming and labor-intensive resources, before involving NHQ or E-Trak.

11.5.2.4.3
(12-02-2022)
**IRS Crisis and Disaster
Response**

- (1) Certain situations require DLs to inform local congressional offices of an IRS response to a crisis or disaster. DLs must work closely with BUs to convey important messages through the Crisis Communication Plan and the Disaster Assistance and Relief Program.
 - a. Crisis Communication Plan
 1. The Crisis Communication Plan is administered by C&L. Its purpose is to establish a coordinated process for communicating IRS efforts to address a specific crisis.
 2. The plan requires the DL to communicate the IRS message to the local congressional delegation through prepared communications from C&L Field Media Relations Specialists.
 3. Because timing is critical, information will generally be distributed to appropriate congressional offices via phone, fax, or e-mail.
 4. DLs should become familiar with the Crisis Communication Plan to understand their role in achieving Service objectives. Contact the designated Field Media Relations Specialist for additional advice and assistance.

- b. Disaster Assistance and Relief Program
1. This strategic plan for responding to local or regional disasters is administered by SBSE. . There are a wide range of relief options for use in responding to disasters and terrorist or military attacks. The severity of the disaster and proximity of tax deadlines are the primary factors in determining the level of relief that will be provided.
 2. When disasters occur, it is essential for the IRS to provide timely, accurate information to Congress on the steps being taken to assist victims with their tax affairs.
 3. Contacts with congressional offices on Capitol Hill will typically be handled by National Headquarters Legislative Affairs, while contacts with local congressional offices will typically be handled by DLs.
 4. Specific steps to be taken by DLs to carry out their responsibilities under the plan are as follows:
 - The DL works closely with the Regional Disaster Assistance Coordinator (RDAC) in gathering and sharing information so that all appropriate congressional offices are informed.
 - The DL should be in communication with the RDAC. The DL is responsible for providing the RDAC their contact information, including off-duty contact information.
 - The DL is responsible for providing the location of the DRCs and other IRS disaster information to affected congressional delegations.
 - The SDAC determines which DRCs the IRS will staff as well as the on-duty hours. The DL should only provide information on the IRS-staffed DRCs and the hours the IRS staff will be present at the DRC. IRS staff hours may differ from the FEMA operational hours.
 - Additional information can be found in *IRM 25.16.1, Disaster Assistance and Emergency Relief*.

11.5.2.4.4
(10-18-2018)
Office Closures

- (1) The DL may hear about an office closure or relocation from an BU, local contacts, affected employees or national office. Once details have been confirmed, the DL should ensure Field Media and Stakeholder Liaison are aware. Because these changes may attract congressional attention, the DL must inform the DCL Branch Chief as well.
- (2) The strategic decision by the IRS to close, or relocate a local IRS office must be shared as soon as possible with the appropriate congressional delegations. The purpose of this action is to fully inform the delegation of the decision as well as to advise them of where and how citizens of the impacted community can find assistance. This often is a very sensitive issue and will likely result in congressional interest.
- (3) DLs must be alert to changes that affect Taxpayer Assistance Centers or raise NTEU issues (for example, parking or long commutes).

11.5.2.4.5
(12-02-2022)
TEGE - Exempt Organizations

- (1) EO has created the following process to support DL work on congressional inquiries relating to applications for exempt status.
 - a. Pre-screen EO inquiries.

1. Make sure requests for expedited processing meet the publicly available criteria. The criteria is available on IRS.gov under FAQs About Applying for Tax Exemption or the Form 1023 Instructions.
 2. For questions about exempt status, research the Tax-Exempt Organization Search (TEOS) tool on IRS.gov.
 3. If a standard response is already available, there is no need to forward the inquiry to TEGE.
- b. If still necessary, forward EO related congressional inquiries to *TE/GE-EO-Congressionals. Use the EO mailbox for inquiries related to the status of an EO application (including properly completed expedite requests) or an organization's current tax-exempt status. The mailbox is best suited for straight forward inquiries that can be answered with one or two lines. Inquiries that turn out to be more complicated might be returned with instructions to log them onto E-Trak. Issues that are complex, involve back-and-forth with the taxpayer, or where the taxpayer is arguing for a technical position are not handled through the mailbox.

1. In the subject line, include either "Status Request", "Expedite", or "Other EO Request".
2. The body of the e-mail needs to include:
 - Organization name
 - EIN
 - Brief description of what is being requested
 - Member of Congress who made the request
3. Generally, there is no need to include attachments.

- (2) All other congressional inquiries should be sent to Executive Secretariat Correspondence Office (ESCO) to be logged in to E-Trak.
- (3) If an inquiry relates to a high-risk situation, copy EO leadership on the message to ESCO. Be sure to include a valid disclosure authorization. Once the inquiry has been forwarded to ESCO, no further DL actions are required. E-Trak will assign a standard 20 business days for a response. DLs can send ESCO an e-mail asking that e-Trak be annotated to reflect any follow up contacts from the congressional staff.

11.5.2.5
(10-18-2018)

**Coordination with Other
External Stakeholders**

- (1) When necessary, DLs may coordinate with other federal, state and local agencies, or external stakeholders, to the extent allowed by disclosure laws.

11.5.2.5.1
(10-18-2018)

State Legislative Bodies

- (1) Interactions with state officials on issues involving technical or legislative assistance should be limited. DLs should do no more than facilitate contact with the appropriate IRS office to comment on the proposed legislation.
- (2) Involvement should be limited to legislation that affects the IRS or federal tax administration.
- (3) Requests for assistance should be cleared through:
 - a. Legislative Affairs – Branch Chiefs for DCL and Legislation & Reports
 - b. Appropriate BU,

- (4) Employees appearing on behalf of the IRS before a state legislative body must obtain authorization from the Director, Legislative Affairs. For more information on testimony authorization, refer to *IRM 11.3.35, Requests and Demands or Testimony and Production of Documents*.

11.5.2.5.2
(10-18-2018)
**State and Federal
Agencies**

- (1) DLs may encounter situations where coordination with state and other federal agencies can enhance their interactions with congressional offices. For instance, when planning liaison meetings with the local congressional staff, consideration should be given to inviting state tax officials and other federal agencies such as the Social Security Administration, the Small Business Administration, or any other federal agency of interest to the congressional office.
- (2) Congressional offices may contact DLs regarding constituent inquiries that involve other federal, state, or local agencies. DLs are encouraged to provide linkages to better assist the congressional offices. For example, a staff member may contact a DL on an issue that is subsequently determined to be better resolved by the state tax authority. The DL could use their state contacts to provide assistance. The DL may need to consult with the DL for the state.

11.5.2.5.3
(10-18-2018)
**Federal Executive
Boards/Associations**

- (1) Other DL contacts are useful in providing assistance to congressional offices. For example: coordinating a congressional expo sponsored by the Federal Executive Boards (FEB) on emergency preparedness.

