MANUAL TRANSMITTAL

25.13.2

Department of the Treasury
Internal Revenue Service

MARCH 26, 2021

EFFECTIVE DATE

(03-26-2021)

PURPOSE

(1) This transmits new IRM 25.13.2, Taxpayer Correspondence, TE/GE Taxpayer Correspondence Procedures.

MATERIAL CHANGES

(1) Incorporated interim guidance memo TE/GE-25-0819-0007, Interim Guidance on TE/GE Taxpayer Correspondence Procedures.

(2) Restated background, purpose and responsibilities from IRM 25.13.1, Taxpayer Correspondence Procedures.

(3) Incorporated responsibilities from IRM 1.1.23.3.2.2, Communications and Liaison.

EFFECT ON OTHER DOCUMENTS

This IRM incorporates and supersedes interim guidance memo TE/GE-25-0819-0007, Interim Guidance on TE/GE Taxpayer Correspondence Procedures.

AUDIENCE

Tax Exempt and Government Entities

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25.13.2
TE/GE Taxpayer Correspondence Procedures

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25.13.2.1
(03-26-2021)
Program Scope and Objectives

(1) All TE/GE employees must follow these procedures when developing or revising any TE/GE taxpayer correspondence that is intended for 10 or more recipients during the lifetime of the correspondence.

(2) **Purpose**: This TE/GE Taxpayer Correspondence Procedures manual section provides procedures for employees developing, revising and approving TE/GE taxpayer correspondence intended for 10 or more recipients (over the lifetime of the correspondence) to maintain uniform IRS correspondence standards and timely delivery.

Note: Letters for fewer than 10 recipients (over the lifetime of the letter) doesn't need Office of Taxpayer Correspondence (OTC)/Media & Publications Publishing (M&P) approval. TE/GE Communications & Liaison (TE/GE C&L) is available to review these letters, if requested.

(3) **Audience**: Tax Exempt and Government Entities employees who communicate directly with taxpayers.

(4) **Policy Owner**: Commissioner, Tax Exempt and Government Entities.

(5) **Program Owner**: Director, Communications and Liaison, Tax Exempt and Government Entities.

(6) **Primary Stakeholders**:

- Chief Counsel
- Office of Taxpayer Correspondence
- Media and Publications Publishing
- Taxpayer Advocate Service
- TE/GE Division Counsel

(7) **Program Goals**: TE/GE C&L coordinates correspondence approvals from OTC, ensuring that taxpayer correspondence includes plain language concepts before OTC submission. OTC then uses its staff of writers and OTC's Chief Counsel Liaison to ensure that letters and notices are complete, accurate and legally sufficient.

25.13.2.1.1
(03-26-2021)
Background

(1) The IRS established OTC to ensure that taxpayer correspondence meets established standards and contains an IRS-wide look.

(2) TE/GE C&L serves as the liaison between the TE/GE functional divisions, OTC and M&P.

25.13.2.1.2
(03-26-2021)
Authority

(1) *Taxpayer Bill of Rights* - Taxpayers have the right to know what they need to do to comply with the tax laws. They are entitled to clear explanations of the laws and IRS procedures in all tax forms, instructions, publications, notices, and correspondence. They have the right to be informed of IRS decisions about their tax accounts and to receive clear explanations of the outcomes.

(2) Plain Writing Act of 2010 - The law requires federal agencies to use clear government communication the public can understand and use.

25.13.2.1.3
(03-26-2021)
Responsibilities

(1) OTC's responsibilities are described in IRM25.13.1.

(2) TE/GE C&L oversees TE/GE's interactions with OTC and M&P for all requests to revise or create IRS taxpayer correspondence.

25.13.2.1.4
(03-26-2021)
Terms/Definitions/ Acronyms

(1) The table below is a list of acronyms and their definitions used throughout this IRM.

Acronym/Abbreviation	**Definition**
BMF	Business Master File
BSP	Business Systems Planning
C&L	Communications and Liaison
CAM	OTC Customer Account Manager
CP	Computer Paragraph
CRX	Correspondence Letter System
DFAM	*Designated Functional Approving Manager*
EDS	Employee Plans & Exempt Organizations Determination System
EP/EO	Employee Plans/Exempt Organizations
EPMF	Employee Plans Master File
ERS	Error Resolution System
FCL	*Designated Functional Correspondence Lead*
IDRS	Integrated Data Retrieval System
LINUS	Letter Information Network User-fee System
MAPICS	Master and Prototype Inventory Control System
MEDS	Modified EO-EP Determination System
M&P	Media & Publications Publishing
OTC	Office of Taxpayer Correspondence
PSR	Publishing Services Request
RCCMS	Reporting Compliance Case Management System
SERP	Servicewide Electronic Research Portal
SME	Subject Matter Expert

Acronym/Abbreviation	Definition
TAS	Taxpayer Advocate Service
TE/GE	Tax Exempt and Government Entities
TRAC	TEGE Rulings and Agreements Control System
Tracker	TE/GE Correspondence Clarity Tracker
W&I	Wage and Investment

25.13.2.1.5
(03-26-2021)
Related Resources

(1) Visit the following for more information:

- Letter Program IRM 1.17.2.3.6
- Letters IRM 1.17.8.5.2
- *Form Letter Program*
- *M&P Letter Listing*

25.13.2.2
(03-26-2021)
Submission Process for Taxpayer Correspondence

(1) OTC processes and approves new and revised taxpayer correspondence intended for 10 or more recipients over the lifetime of the correspondence. This process must occur before the correspondence is distributed.

(2) Employees should:

a. Avoid sending correspondence that hasn't been approved through the TE/GE Taxpayer Correspondence process.
b. Ensure that they are sending the current version of the correspondence.

To avoid unintentional use of outdated correspondence, link to the catalog page describing the correspondence, not directly to the correspondence.

(3) Employees are strongly discouraged from storing correspondenceon their computer hard drives.

(4) Any correspondence that an employee creates or any OTC-approved correspondence that an employee alters is considered "nonstandard." All nonstandard correspondence must be approved by the employee's manager before sending the correspondence to the taxpayer. C&L is available to review any draft nonstandard correspondence.

25.13.2.3
(03-26-2021)
Starting the Process - TE/GE Functional Divisions Identify a Need

(1) When an employee (the requestor) identifies a need for new or revised correspondence, they email (and copy their manager) a draft of the correspondence to the designated Functional Correspondence Lead (FCL).

Note: FCLs are listed as the Content Point of Contact in the product catalog. If the FCL changes, the TE/GE functional division will send the new FCL's contact information to TE/GE C&L. TE/GE C&L will notify Publishing, who updates the catalog.

(2) Within 15 days of the request, the FCL:

Step	Action
1)	Reviews the *Product Catalog Information* and uses the View by Product Title Search to determine if correspondence exists that, with minor revisions, will adequately address the information to be conveyed to the taxpayer.
2)	If there is current correspondence, reviews or prepares a draft of the revisions to the current correspondence using the Standardization Guidelines in Exhibit 25.13.2-1.
3)	If we don't have this correspondence, reviews or prepares a draft of the new correspondence using the Standardization Guidelines in Exhibit 25.13.2-1. • New – an issue that can't be addressed by an existing letter or notice. • Revised – existing correspondence that needs technical clarity or adjustments for organizational requirements. This includes existing letter or notice corrections. ***Note:*** The FCL may work with the requestor or a functional SME to develop or revise correspondence, as needed.

(3) The FCL develops new or revised correspondence using the following general guidelines:

Step	Action
1)	State the purpose of the correspondence. Include a contact point: a phone number, originator name, IRS ID number, symbols, stop number and address.
2)	Use short sentences and simple words.
3)	Explain or simplify technical language. Don't quote the Internal Revenue Code or other legal terms.
4)	If the recipient is to take action: • State what the recipient must do. List or bullet-point the actions the recipient must take. • Include a response deadline and the action the IRS will take if a timely response isn't received. • Ask for the recipient's phone number and the best time to call.
5)	The FCL may send the draft to TEGE Division Counsel for legal review before sending it to the OTC.
6)	Review all correspondence at least every three years to ensure that it's still correct and meets its original purpose.

(4) The FCL completes Form14768, Request for New or Revised Correspondence, and emails it with a draft Word document of the correspondence to the Designated Functional Approving Manager (DFAM) for approval.

(5) The DFAM:

- Approves and returns the signed Form 14768 for any revised correspondence to the FCL within 10 calendar days of receipt.
- Submits the draft Word document and Form 14768 for any new correspondence to the functional Director, who approves and returns the signed Form 14768 to the DFAM, who returns it to the FCL within 10 calendar days of receipt.

(6) The FCL emails the approved Form 14768 and draft Word file of the correspondence to TE/GE C&L at **TE/GE Letters & Notices* with "Correspondence Request" in the subject line.

(7) If the request is for expedited treatment, the request must include a valid business reason (for example, a law change) for the expedited treatment.

25.13.2.4
(03-26-2021)
TE/GE C&L Correspondence Process

(1) Within 10 calendar days of receiving the Form 14768 and draft correspondence, TE/GE C&L will assign the request to a team member, who inputs the request into the *TE/GE Correspondence Clarity Tracker* (Tracker) to document every letter or notice requested, emails sent and received, and steps taken during the process. This includes TE/GE C&L's actions, FCL's inquiries, interactions with the OTC and M&P, and TE/GE C&L project manager's actions. Document these steps when they occur to avoid delaying the approval process.

(2) The C&L team member:

Step	Action
1)	Reviews the *Product Catalog Information* to verify the need for correspondence revision/creation.
2)	Ensures that correspondence is drafted for cross-functional use, if applicable.
3)	Creates a new item on the Tracker.
4)	Submits a *Publishing Services Request* (PSR) for Repository and Correspondex letters (For CP Notices, skip to step 6; a PSR is not used; OTC will process): • Request a new letter and catalog number (for new letters) • Include an official title of the letter and a descriptive paragraph about the letter's use (found on Form 14768). • Attach a sample of the document (M&P will post the final version received from OTC, not the initial version included with the PSR).
5)	Enters the PSR number and any new letter and catalog numbers on the Tracker and Form 14768.
6)	Edits the correspondence for plain language (see Form 14481, Plain Language Checklist and Review Sheet) and for other editorial changes (for example, format, punctuation and other minor changes) in accordance with the *IRS Style Guide*. The TE/GE C&L team members may send the correspondence to the TE/GE C&L project manager for review.

Step	Action
7)	Sends the FCL a copy for review.
8)	Submits the correspondence to TAS for review. TAS normally requires 10 calendar days to review correspondence.
9)	Sends the FCL a copy for review if TAS changes are substantive.
10)	Submits an OTC *Request for Services* (formerly Green Button Request) that includes: • The PSR number, and the letter or notice and catalog numbers. • If the FCL noted that TEGE Division Counsel was involved, include the TEGE Division Counsel team member's name in the request notes (so OTC's Chief Counsel Liaison can confer with TEGE Division Counsel, if needed). • The TAS response in the request for services submission (so OTC knows who to send the correspondence back to during the final approval stage). • A Word file of the latest version of the letter or notice. • A copy of the completed Form 14768. • Notification if the letter or notice includes a customer accounts service call back number.
11)	Enters the OTC Request for Services case number in the Tracker.
12)	Reviews OTC's comments when the OTC Customer Account Manager (CAM) responds: • If **wording was changed**, sends the letter or notice to the FCL for approval. (FCL approval is generally needed only if the changes are other than format.) If the request is for expedited treatment, the FCL must return any comments or approval within two business days, or the letter or notice will be removed from the expedited treatment stream. • If **no wording was changed** or after the FCL returns the letter or notice, sends the letter or notice back to the CAM. ***Note:*** If OTC contacts the FCL directly, the FCL must include the C&L team member in any reply.
13)	Reviews OTC's Chief Counsel Liaison's comments (OTC's Chief Counsel Liaison will consult with TEGE Division Counsel and other Counsel offices on TE/GE correspondence, as needed) the CAM sent. • If Counsel's changes are only formatting, sends back to CAM as approved (if acceptable). • If Counsel's changes affect wording, sends to FCL for approval before sending back to CAM.

Step	Action
14)	When everyone agrees on a final version, CAM sends the TE/GE C&L team member a PDF final draft, who submits it to the FCL and asks them to have the appropriate DFAM digitally sign the PDF letter or notice and return it to the TE/GE C&L team member, who returns it to CAM.
15)	CAM forwards new or revised PDFs (not CP notices) to M&P for publishing and to the TE/GE C&L team member. M&P creates a formatted PDF version of the correspondence and sends it to the TE/GE C&L team member, who will forward it to the FCL. If no formatting corrections are needed, the FCL digitally signs the PDF and returns it to the TE/GE C&L team member, who then returns it to M&P. If M&P contacts the FCL directly, the FCL must include the C&L team member in any reply.
16)	TE/GE C&L sends the new or revised notice or letter to the FCL, who sends it to BSP or other programmer to input into the system for general use. The FCL notifies TE/GE C&L when the correspondence is ready for production and gives them a copy of the pre-production draft. TE/GE C&L reviews the pre-production draft for accuracy and notifies BSP or the other programmer if the correspondence is approved for production. Taxpayer Correspondence systems include: • IDRS – CRX letters generate from the Entity, Accounts Management, Unpostables and ERS/Rejects Functions (Programs) • BMF – CP notices generate from Master File programming • EPMF – CP notices generate for programming • LINUS – Acknowledgement notices • MEDS – Acknowledgement notices • EDS – EP/EO determination letters • TRAC – MAPICS determination letters and acknowledgment letters • RCCMS – Various letters ***Note:*** Only repository letters are shown in the Product Catalog Information. Find CRX letters in *SERP*. Find CP notices in the Servicewide Notice Information Program (*SNIP*); they are not shown in the Product Catalog Information.

25.13.2.5
(03-26-2021)
Correspondence Used by TE/GE but Owned by Other IRS Business Operating Divisions

(1) The FCL will sign up for an email notification of new revisions for correspondence owned by another business division or TE/GE function that their functional area uses in the BSP systems. When a new revision is available, the FCL will provide a copy of the revised file to BSP so the new revision can be uploaded to the system.

25.13.2.6
(03-26-2021)
Steps for Obsoleting Correspondence

(1) The TE/GE functional division identifies correspondence that needs to be obsoleted. The FCL submits an email with a copy of the correspondence, the reason it should be removed and a contact person (if other than the FCL) to TE/GE C&L at **TE/GE Letters & Notices* with "Obsolete Correspondence" in the subject line. The FCL searches irs.gov to determine whether it mentions the correspondence to be obsoleted and includes a snapshot of the search with the request to obsolete.

(2) TE/GE C&L enters the correspondence into the Tracker.

(3) TE/GE C&L notifies the FCLs and the TE/GE functional division's Examination, Determination, Compliance Unit and BSP functions of the request to obsolete correspondence and gives them two weeks to dispute the correspondence being obsoleted.

(4) If no one objects during the two-week time frame, TE/GE C&L submits a Request for Services to OTC and a PSR to M&P to have the correspondence obsoleted in the product catalog. A Request for Services for a CRX letter remains open until the correspondence is flagged obsolete in SNIP. The image stays in SNIP for historical reasons. TE/GE C&L notifies the FCL that the correspondence has been obsoleted. The FCL emails BSP and asks them to remove the letter from the systems.

Exhibit 25.13.2-1 (03-26-2021)
Standardization Guidelines for TE/GE Letters

Use the following formatting standards when creating new or modifying existing forms/letters.

#	Standard	Requirement
1.	**Rights Enabled**	The document will have document rights enabled.
2	**Formatting**	All TE/GE documents will be saved as Adobe dynamic XML form (.pdf).
3	**Instruction Pages**	When instruction pages are present the following buttons will be included. 1. Hide Selectable Paragraph Pages 2. Show Selectable Paragraph Pages 3. Clear All Fields 4. Print Form The default state when the document is opened is to have the pages with selectable paragraphs hidden. The Print Form button will be programmed to print the letter only and not the selectable paragraph pages.
4	**Selective Paragraphs**	When selective paragraphs are present each paragraph will have a checkbox. When checked, the text of the paragraph will be inserted/unhidden into the main body of the letter. Selective Paragraphs page will include: Letter #### Do Not Mail This Page Selectable Paragraphs
5	**Caption/label formatting**	All caption/label fields in the Contact Information area will end with a colon.
6	**Order/ formatting**	Right side header order for TE/GE letters: **Date:** **Taxpayer ID number: or (Social Security Number (SSN) (Last 4 digits): / Employer ID number:)** **Form:** **Plan name/number:** (include only if needed) **Year ended/Issue date:** (drop down, leave enough space for at least three years) **Person to contact:** **Manager's contact information:** (include only in initial contact letters) **Response due date:** (include only if needed) **Appointment date and time:** (include only if needed) **Appointment location:** (include only if needed) The captions are Arial point 8 bold, the user-entered text under the captions are Arial 10 point regular. Each item must be a separate field for RCCMS data import purposes.

Exhibit 25.13.2-1 (Cont. 1) (03-26-2021)
Standardization Guidelines for TE/GE Letters

#	Standard	Requirement
7	**IRS Return Address**	Two fillable text fields The 1st text field: • Default Text (Arial 12pt Bold): **Tax Exempt and Government Entities** (do not include function or office)-.2 height and Center. The following text fields: • Will be 3 fillable separate rows for RCCMS data import purposes – center, limit each line to visible. • Default Text (Times New Roman 12pt). • For RCCMS purposes, the third row must be set up with a fillable field for the city, a comma field, a fillable field limited to two characters for the state and a fillable field for the ZIP Code.
8	**Taxpayer Address**	FIVE fillable text fields: • Will contain 5 fillable separate rows for data import purposes. – center, limit each line to visible area. • For data import purposes, the fifth row must be set up with a fillable field for the city, a comma field, a fillable field limited to two characters for the state and a fillable field for the ZIP Code. • X = 1.125 Y = 2.1.
9	**Date:**	The letter date field should be formatted as date field with a drop down calendar. The date format will be MM/DD/YYYY. Do not include the auto default to today's date script. Field will allow for user override. ***The Letter Owner may request Publishing to set the Date default blank**. ***Note:*** Forms/Letters that use data captures, will request static date field. (RCCMS) Date field will default to one line.
10	**Refer reply to:**	Do not include Refer reply to on any TE/GE letters.
11	**Taxpayer ID number:**	Do not restrict formatting of text input.
12	**Years ended/ issue date:**	The header/label will be a drop down for either **Years ended:** or **Issue date:** Field will be fixed size to the right margin. Field will be set to expand/collapse up/down. Field will default to one line but will allow for up to three lines.

Exhibit 25.13.2-1 (Cont. 2) (03-26-2021)
Standardization Guidelines for TE/GE Letters

#	Standard	Requirement
13	**Person to contact:**	The Person to contact field will consist of multiple fields with the following default text: **Name:** **ID number:** **Telephone:** **Fax:** (include only if needed) **Hours:** (include only if needed) **Toll-free:** (only if needed) For RCCMS purposes, set each line with a caption and a value field. The caption will be hard coded, the second will be fillable for RCCMS data mapping. Field will be fixed size to the right margin. Field will be set to expand/collapse up/down. ***Note:*** This will always be the 2nd contact information field, following Date. **All contact information fields, even those not referenced here, will expand/ collapse up/down.**
14	**Manager's contact information:**	The Manager's contact field will only be included on appointment letters and EO 30-day letters and will consist of multiple fields with the following default text: **Name:** **ID number:** **Telephone:** For RCCMS purposes, set each line with a caption and value field. The caption will be hard coded, the second will be fillable for RCCMS data mapping. Field will be fixed size to the right margin. Field will be set to expand/collapse up/down.
15	**Response due date:**	The header/label will be **Response due date:** Field will be fixed size to the right margin. Field will be set to expand/collapse up/down . Field will default to one line.
16	**Appointment date and time:**	Field will be fixed size to the right margin. Field will be set to expand/collapse up/down. The caption/label will be **Appointment date and time:** The following editable text will be contained in the expand/collapse up/down field: Date: [Month Day, Year]. Time: [Time a.m./p.m., time zone].

Exhibit 25.13.2-1 (Cont. 3) (03-26-2021)
Standardization Guidelines for TE/GE Letters

#	Standard	Requirement
17	**Appointment location:**	Field will be fixed size to the right margin. Field will be set to expand/collapse up/down. The caption/label will be **Appointment location:** The following editable text will be contained in the expand/collapse up/down field: **Provide a separate fillable text field for the Address lines and one for the City, State, ZIP.** [Address] [City], [State] [ZIP] For RCCMS purposes, the third row must be set up with a fillable field for the city, a comma field, a fillable field limited to two characters for the state and a fillable field for the ZIP Code.
18	**Body of the letter**	Body text of letter will be Times New Roman 12 point regular.
19	**Re:**	Field will be set to expand/collapse up/down. Field will default to one line but will allow for up to eight lines. Field will not include a hard coded caption/label outside of the field . Field will include a hard coded caption/label outside of the field. For RCCMS purposes, set each line with a caption and value field. The caption will be hard coded, the second will be fillable for RCCMS data mapping. Default text in field will be '**Re:**'. Field width will be from left to right margin.
20	**Salutation**	Field will not include a caption/label outside of the fillable field . Default text in field will be '**Dear [Name]:**'.
21	**Embedded inline text fields**	All embedded text fields (for example, date, dollar amount) within a paragraph in the main body of a letter will be set to expand/collapse left/right. Inline **date fields** must expand to fit longest month day year spelled out. (September 30, 2014).
22	**Signature fields**	Field will consist of hard coded text field for **Sincerely,** TWO fillable text fields: (4 ¼" from left edge of paper to right margin) –.2 height, align top. [Name] field will be limit to visible area and [Title] field will allow multiple lines and expand in height. Will contain two text boxes: • Line 1 default Text: **[Name]**. • Line 2 default Text: **[Title]** . • Field width allowed will be to right margin . • No Page Breaks within content. • For RCCMS, use typeset signature. For MEDS, leave blank space for stamp signature.
23	**Enclosures:**	Field will have Enclosures: text in its own fillable field – align top and expand in height, multiple lines. All other listed enclosures will be placed in their own fillable field – Height.2, centered, limit to visible area. Default text in field will be '**Enclosures:**' Field width will be from left to right margin ****Letter owner may require Default text to be included in field.** This field will be included on all letters. No Page Breaks within content.

Exhibit 25.13.2-1 (Cont. 4) (03-26-2021)
Standardization Guidelines for TE/GE Letters

#	Standard	Requirement
24	**cc:**	Field will be set to expand/collapse up/down. Field will default to one line. Field will not include a hard coded caption/label outside of the cc field. Default text in field will be '**cc:**'. Field width will be from left to right margin. No Page Breaks within content.
25	**Hide blank fields**	Field will be selected to run script to hide any blank fields.