

IRM PROCEDURAL UPDATE

DATE: 02/06/2025

NUMBER: ts-21-0225-0179

SUBJECT: DEI - EO: Removing Equity, Diversity, and Inclusion Statement and Guidance

AFFECTED IRM(s)/SUBSECTION(s): 21.1.3.1.7

CHANGE(s):

IRM 21.1.3.1.7(6) Removed reference to Equity, Diversity and Inclusion, Civil Rights Division, per Executive Order.

(1) This subsection provides operational guidelines to ensure quality service when assisting taxpayers, representatives, and other third parties. You must become familiar with these guidelines to ensure that taxpayer rights are upheld, disclosure safeguards and privacy rights are maintained, and safety and security issues are addressed in the proper manner.

Note: Ensure taxpayer information and "Official Use Only" (OUO) information displayed on terminals is safeguarded when needed. Terminal screens must be concealed (covered, powered off, etc.), to ensure taxpayer and OUO information is safeguarded. See IRM 21.2.1.3.1, IDRS Security, for additional information.

(2) Oral Disclosure Consent and Oral Statement Authority guidelines are included to assist you in closing account inquiries on-line, (i.e., Initial Contact Resolution) without additional research, documentation, or referral.

(3) The Taxpayer Bill of Rights (TBOR) lists rights that already exist in the tax code, putting them in simple language and grouping them into 10 fundamental rights. Employees are responsible for being familiar with and acting in accord with taxpayer rights. See IRC 7803(a)(3), Execution of Duties in Accord with Taxpayer Rights. For additional information about the TBOR, see Taxpayer Bill of Rights.

(4) IRS employees may refer taxpayers to Low Income Taxpayer Clinics (LITCs) that resolve tax problems with the IRS, such as audits, appeals, and tax collection disputes and provide information about taxpayer rights and responsibilities in different languages for individuals who speak English as a second language. Referrals to LITCs may include finding the location(s) of the nearest LTC(s) and providing the eligibility requirements, locations, and contact information found on Pub 4134, Low Income Taxpayer Clinic List. A locator for LTC sites can be found at Low Income Taxpayer Clinics. IRS employees can locate LTC sites via SERP who/where under Low Income Taxpayer Clinics.

(5) The IRS mission is to provide America's taxpayers top quality service by helping them understand and meet their tax responsibilities and by applying the tax law with integrity and fairness to all. The IRS will not tolerate discriminatory treatment of taxpayers by its employees in any programs or activities supported by the IRS. No taxpayer should be subject to discrimination in educational programs or activities based on sex, race, color, national origin, disability, reprisal, religion, or age.