



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

8.1.6

MARCH 10, 2025

EFFECTIVE DATE

(03-10-2025)

PURPOSE

- (1) This transmits revised IRM 8.1.6, Appeals Function, Disclosure, Security and Outside Contacts.

MATERIAL CHANGES

- (1) Updated organization email address from Wage and Investment (W&I) to Taxpayer Services (TS) in IRM 8.6.4.1, *Over-the-Phone Interpreters (OPI)*.
- (2) Updated organization references from Case and Operations Support to Operations Support throughout this IRM.
- (3) Made editorial updates (including grammar, spelling, citations, and links) throughout this IRM.

EFFECT ON OTHER DOCUMENTS

This IRM supersedes IRM 8.1.6 dated February 1, 2024.

AUDIENCE

IRS Independent Office of Appeals

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8.1.6

Disclosure, Security and Outside Contacts

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8.1.6.1
(03-10-2025)
Program Scope and Objectives

- (1) Purpose: This IRM provides information for IRS Independent Office of Appeals (Appeals) employees on practice before Appeals, disclosure, third-party contacts, and multilingual services.
- (2) Audience: Appeals employees.
- (3) Policy Owner: Policy, Planning, Quality and Analysis (PPQA) is under the Director of Operations Support (OS).
- (4) Program Owner: Appeals Policy is the program office responsible for providing technical and procedural guidance to the Appeals organization and is under the Director of Policy, Planning, Quality and Analysis.
- (5) Contact Information: Appeals employees should follow established procedures on *How to Contact an Analyst*. Other employees should contact the Product Content Owner shown on the Product Catalog Information page for this IRM.

8.1.6.1.1
(02-01-2024)
Background

- (1) All IRS employees, including Appeals employees, who have access to federal tax information (FTI) are responsible to protect it from unauthorized access, use, or disclosure. This IRM section provides an overview of when a disclosure is authorized.
- (2) As stated in IRC 7803(e)(3), the Appeals mission is to resolve federal tax controversies without litigation on a basis that is fair and impartial to both the Government and the taxpayer, promotes a consistent application and interpretation of, and voluntary compliance with, the federal tax laws, and enhances public confidence in the integrity and efficiency of the IRS. Appeals accomplishes its mission by considering protested and Tax Court cases and negotiating settlements in a manner which ensures Appeals employees act in accord with the Taxpayer Bill of Rights (TBOR) in every interaction with taxpayers. The TBOR lists rights that already existed 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*.

8.1.6.1.2
(02-01-2024)
Authority

- (1) The primary law governing the authority for disclosure of federal tax information is IRC 6103. This section establishes the confidentiality of returns and return information and prohibits any disclosure not authorized by the IRC.

8.1.6.1.3
(02-01-2024)
Responsibilities

- (1) The Policy analyst shown on the Product Catalog page as the originator is the assigned author of this IRM.

8.1.6.1.4
(02-01-2024)
Program Reports

- (1) PPQA provides trends and data analyses and detailed summary reports for Appeals.

8.1.6.1.5
(02-01-2024)
Terms and Acronyms

- (1) See IRM Exhibit 8.1.1-1, *Common Terms Used in Appeals*, for common terms and definitions used in IRM Part 8. Terms listed in the exhibit are not included in the table.
- (2) The table lists commonly used acronyms and their definitions:

Acronyms	Definitions
CAF	Centralized Authorization File
FTI	Federal Tax Information
LITC	Low Income Taxpayer Clinic
OPI	Over-the-Phone Interpreters
STCP	Student Tax Clinic Program

8.1.6.1.6
(02-01-2024)
Related Resources

- (1) Sources of guidance can be found in:
 - a. IRC 6103, Confidentiality and Disclosure of Returns and Return Information
 - b. 26 CFR 601 Subpart E Sections 601.501 through 601.509, *Conference and Practice Requirements*
 - c. Rev. Proc. 68-29, 1968-2 C.B., 913, *Witnesses at Conferences*
 - d. IRM 11.3, *Disclosure of Official Information*
 - e. IRM 11.3.2, *Disclosure to Persons with a Material Interest*
 - f. IRM 11.3.3, *Disclosure to Designees and Practitioners*
 - g. IRM 11.3.3.4, *Distinction Between Disclosure to Designees and the Conference and Practice Requirements*
 - h. IRM 21.3.7, *Taxpayer Contacts, Processing Third-Party Authorizations onto the Centralized Authorization File (CAF)*
 - i. IRM 25.2.2.1.2(4), *Authority*
 - j. *Treasury Department Circular No. 230, (Circular 230) Regulations Governing Practice before the Internal Revenue Service*, (31 CFR Subtitle A, Part 10)
 - k. Publication 216, *Conference and Practice Requirements*
 - l. Publication 947, *Practice Before the IRS and Power of Attorney*

8.1.6.2
(02-01-2024)
Practice Before Appeals

- (1) Appeals Technical Employees (ATEs) will verify the conference and practice requirements are met before disclosing confidential taxpayer information or allowing practice before Appeals. See IRM 8.1.6.1.6, *Related Resources*, for references of disclosure rules and conference/practice requirements.

8.1.6.2.1
(10-23-2007)
Disclosure of Information - Department of Justice

- (1) Tax returns and related data are open to inspection by a United States Attorney or an attorney of the Department of Justice only if they file a proper written application. See IRM 11.3.28, *Disclosure of Official Information, Disclosure to Federal Agencies for Administration of Non-Tax Criminal Laws*. This procedure also applies to other Justice Department employees such as Federal Bureau of Investigation agents. An application is unnecessary in a tax case that has been referred to the Department of Justice for prosecution, suit or defense. An application signed by the Chief of the Organized Crime and Racketeering Section does not meet the requirements.

8.1.6.2.2

(02-01-2024)

**Disclosure of
Information of a
Confidential Nature**

- (1) Generally, confidential taxpayer information can only be disclosed upon a taxpayer's written authorization. Frequently encountered exceptions include:
- a. Representatives without a power of attorney or tax information authorization at a conference with the taxpayer; see IRM 11.3.3.3.2, *Requirements for Oral Authorization*;
 - b. Estates, trusts, and receiverships may be represented by their trustees, receiver, guardians, executors, or regular full-time employees; see IRM 11.3.2, *Disclosure to Persons with a Material Interest*;
- Note:** For disabled individuals, minors, and their durable power of attorneys, see IRM 11.3.3.4, *Distinction Between Disclosure to Designees and the Conference and Practice Requirements*.
- c. Committees of Congress, Treasury personnel outside the Service, other Federal agencies and States; see IRM 11.3.4.3, *Disclosure to Committees of Congress*, IRM 11.3.22, *Disclosure to Certain Federal Officers and Employees for Tax Administration Purposes under IRC 6103(h)*, and IRM 11.3.32, *Disclosure to States for Tax Administration Purposes*;
 - d. Witnesses at Conferences. See Rev. Proc. 68-29, 1968-2 C.B. 913;
 - e. Counsel of Record before the United States Tax Court; see IRM 11.3.2.5, *Other Disclosure Authorities*;
 - f. Individuals who are not practitioners as described; see IRM 11.3.2.4.1, *Individuals*;
 - g. Certain limited collection information regarding one spouse pertaining to deficiencies on a jointly filed return; see IRM 11.3.2.4.1.1, *Disclosure of Collection Activities with Respect to Joint Returns*;
 - h. A responsible person may obtain certain limited information about other persons assessed the trust fund recovery penalty (TFRP) for the same underlying tax; see IRM 11.3.2.4.14, *Trust Fund Recovery Penalties*; and
 - i. When a whistleblower enters into an agreement pursuant to 26 CFR Section 301.6103(n)-2.

8.1.6.2.2.1

(05-05-2016)

**Disclosure of
Information - Informants**

- (1) The identity of informants or the existence of an informant in a case shall not be disclosed to a taxpayer or representative.
- (2) If you are asked by a taxpayer or representative about the existence of an informant in a case, you are to respond that you can neither confirm nor deny the existence of an informant in any case.
- (3) Before disclosing any information, either orally or in writing (for example, an Appeals Case Memorandum) that reveals the existence of an informant in a case, contact the Appeals Director, PPQA.

8.1.6.2.2.2

(09-25-2013)

**Authorizations to
Disclose Information of
a Confidential Nature -
Forms 2848 and 8821**

- (1) Form 2848, *Power of Attorney and Declaration of Representative*, or Form 8821, *Tax Information Authorization*, or other documents meeting the requirements of IRC 6103(c) may authorize a third party to receive or inspect confidential taxpayer information.

8.1.6.2.3
(10-23-2007)

**Representatives
Qualified to Practice
Before Appeals**

- (1) Qualifications to Practice Before the Internal Revenue Service are defined in *Circular 230, Regulations Governing Practice before the Internal Revenue Service*, and 26 CFR 601 Subpart E Sections 601.501 through 601.509, *Conference and Practice Requirements*.
- (2) Sections 10.7(c) and (d) of Circular 230 permit certain defined individuals to practice without enrollment in certain situations.
- (3) Section 10.7(d) of Circular 230 permits the Commissioner, or his delegate, to authorize individuals otherwise ineligible to practice to represent another person in a particular matter.
 - a. Students and law graduates working in a Low Income Taxpayer Clinic (LITC) or Student Tax Clinic Program (STCP) under the direct supervision of an individual authorized to practice before the IRS may represent taxpayers under a special appearance authorization issued by the Director, LITC Program Office. See IRM 1.2.2.15.18, *Delegation Order 25-18 (Rev. 5), Authority to Authorize Students and Law Graduates at Low Income Taxpayer Clinics (LITCs) and Student Tax Clinic Programs (STCPs) to Practice before the Internal Revenue Service (IRS)*. The instructions to Form 2848, *Power of Attorney and Declaration of Representative*, require that such students and law graduates attach a copy of the special appearance authorization letter. Students and law graduates who have been authorized to practice may, subject to any limitations set forth in the letter from the Director of the LITC Program Office, represent taxpayers before any IRS office and are eligible to perform any and all acts listed on a properly executed Form 2848.

8.1.6.2.3.1
(10-23-2007)

**Prohibitions of Federal
and State Officials or
Employees in
Representing Taxpayers
Before the Service**

- (1) If a Federal or State official or employee appears to be representing a taxpayer under circumstances indicating a possible violation of the Circular 230 provisions, Service employees should advise such individual concerning the existence and content of Circular 230. See sections 10.3(h) and (i) of *Circular 230*.

8.1.6.2.3.2
(03-10-2025)

**Attorneys, Certified
Public Accountants,
Enrollees, Limited
Practice, and Special
Appearance
Authorizations**

- (1) Taxpayers have the right to retain an authorized representative of their choice to represent them in their dealings with the IRS. Taxpayers have the right to seek assistance from a Low Income Taxpayer Clinic if they cannot afford representation, as described in Publication 1, *Your Rights as a Taxpayer*.
- (2) Practice before the IRS includes all matters connected with a presentation to the IRS relating to a client's rights, privileges, or liabilities under laws or regulations administered by the IRS. Such presentations include preparing and filing necessary documents, corresponding and communicating with the IRS, and representing a client at conferences, hearings, and meetings. An individual who practices is a representative. In order for the IRS to recognize an individual as a representative, they must present evidence of representational authority.
- (3) The following publications and forms are useful sources of information concerning practice before the IRS and powers of attorney.
 - a. *Circular 230, Regulations Governing Practice before the Internal Revenue Service*. Circular 230 is a pamphlet publication of 31 CFR Part 10.

- b. Publication 216, *Conference and Practice Requirements*. This publication sets out the rules applicable to recognition as a representative, including the requirements for power of attorney. Publication 216 is a pamphlet publication of 26 CFR Subpart E sections 601.501 through 601.509.
- c. Rev. Proc. 2014-42 (for tax returns/claims for refund prepared and signed (or prepared if there is no signature space on the form) after December 31, 2015) and Rev. Proc. 81-11 (for tax returns/claims for refund prepared and signed on or before December 31, 2015), explains the limited practice rules applicable to tax return preparers who are not attorneys, certified public accountants, or enrolled agents.
- d. Rev. Proc. 68-29 explains the function of witnesses.
- e. Form 2848, *Power of Attorney and Declaration of Representative*. The separately published Form 2848 instructions provide useful information concerning the validity of Form 2848.
- f. Form 8821, *Tax Information Authorization*.
- g. Form 56, *Notice Concerning Fiduciary Relationship*.
- h. Delegation Order 25-18 (Rev. 5).

- (4) In the event an authorized representative is not evident from the case file, the ATE should make an effort to identify the authorized representative either by contacting the taxpayer, researching IDRS for a Centralized Authorization File (CAF) number via command code CFINK, or by any other means deemed appropriate. Special care should be taken to ensure that the rules of disclosure, as discussed in IRM 11.3, *Disclosure of Official Information*, are not violated when identifying an authorized representative.

8.1.6.2.3.3
(06-27-2012)
**Powers, Authorizations,
Declarations - Form
2848**

- (1) While other statements can be used, Form 2848, *Power of Attorney and Declaration of Representative*, is convenient.
- a. The form has declarations as to current qualifications.
 - b. The form authorizes disclosures of information of a confidential nature.
 - c. The form provides optional authorizations to perform various other acts for the taxpayer.

8.1.6.2.4
(01-02-2015)
**Disposition of Powers of
Attorney and Tax
Information
Authorization**

- (1) When you receive a new Form 8821 or Form 2848 during the consideration of a case by Appeals, you should make a copy and forward it directly to the appropriate campus function for processing.
- Note:** Refer to Form 2848 and Form 8821 to determine where to file the forms, and the attached instructions on each form for what specific information is needed. Each campus will process the forms for inclusion in their power of attorney files. For more information, see IRM 21.3.7.1.6, *Audience-Processing Sites (CAF Function)*.

8.1.6.3
(02-01-2024)
**Prohibition of Third
Party Contacts by
Appeals**

- (1) Per IRC 7602(c), *Notice of Contact of Third Parties*, third-party contacts by IRS personnel in connection with determining and collecting tax from taxpayers are governed by disclosure regulations as well as by certain notice and reporting requirements.
- (2) Because Appeals employees are required to take a quasi-judicial approach in the way they handle cases, they are prohibited from performing investigative actions.

- (3) Investigative action means actions required for fact finding, to make inquiries with someone other than the taxpayer or to verify the authenticity of an item. Examples of restricted investigative actions are making third-party contacts, conducting Accurant research, or obtaining a credit report to locate assets or verify financial information.

Note: Art Appraisal Services (AAS) appraisers may require consultation with a third party expert. See IRM 8.18.1.14, *Disclosure of Valuation Requests and Third Party Contact*.

8.1.6.4
(05-05-2016)
Multilingual Services

- (1) Executive Order 13166, *Improving Access to Services for Persons with Limited English Proficiency*, requires all federal agencies to:
- a. Examine the services they provide,
 - b. Identify needs for services to those with limited English proficiency (LEP), and
 - c. Develop and implement a system that ensures meaningful access to necessary services for LEP persons
- (2) Guidelines and procedures for implementing the requirements of Executive Order 13166 are in IRM 22.31.1, *IRS Language Services*.
- (3) Other useful information is available on the *Appeals Multi-Language Strategy* web page.

8.1.6.4.1
(03-10-2025)
Over-the-Phone Interpreters (OPI)

- (1) Effective August 1, 2015, the IRS transitioned to Lionbridge, to provide over-the-phone interpreter (OPI) service. The Lionbridge OPI service provides interpretation assistance that helps employees talk with taxpayers who have limited proficiency with the English language and offers a quick, easy and efficient way to communicate with taxpayers through translators who speak any of more than 200 different languages. The Lionbridge OPI service is free to taxpayers and available 24 hours a day to all Appeals employees who have contact with taxpayers.
- (2) Federal Acquisition Regulation (FAR) 52.224-2, *Privacy Act*, requires the OPI vendor/contractor to comply with the Privacy Act of 1974 (the Act) and the agency rules and regulations issued under the Act. All employees of the OPI vendor/contractor are bound under the performance of the contract with IRS to comply with and assume responsibilities under the Disclosure of Information safeguards.
- (3) A *Lionbridge Pocket Guide* is available to assist you with using the Lionbridge (OPI) service.
- (4) You will need the following pieces of information to access the OPI service:
- Toll-free phone number 888-563-1155 (or toll-free back up phone number 888-563-3922)
 - Your nine-digit pin # which is comprised of the 4 digit telephonic ID for your site followed by your unique 5 digit user pin
- (5) If you have misplaced your Lionbridge pin or need to request a new Lionbridge pin, visit the *Appeals Multi-Language Strategy* web page for the point of contact information.

(6) The list below provides tips for using OPI services:

- Speak in “first person” (as though you’re talking directly to the taxpayer)
- Use short sentences
- Ask only one question at a time
- “Word for word” interpretation is often limited
- Avoid using acronyms

(7) The following table contains the steps for using the OPI service:

Step	Action
1	Dial 1-888-563-1155 (888-563-3922 is the back up phone number)
2	At the prompt, enter your unique nine-digit OPI PIN: Example: 5150-22178
3	At the prompt, enter the designated language code digit: <ul style="list-style-type: none">• 1 for Spanish• 2 for Creole• 3 for Mandarin• 4 for Korean• 5 for Vietnamese• 6 for Somali• 7 for Russian• 8 for French• 9 for Arabic• 0 for any other language needs or concerns (see Note below) Note: If you don’t know the name of the language, stay on the line and an OPI representative will help you.
4	An OPI services representative will come on the line and ask for your Standard Employer Identifier (SEID) (remember to speak your SEID slowly and clearly)

Step	Action
5	<p>a. Brief the interpreter on the general purpose of the call. Example: "This will be my first discussion with the taxpayer, so I want to make sure they understand the Appeals process and the general elements of innocent spouse relief."</p> <p>b. Summarize what you wish to accomplish. Example: "I want to make sure I understand the taxpayer's concerns and I will also explain the verification items I need from them."</p> <p>c. Give the interpreter any special instructions. Example: "I am going to be talking about payment options and specifically a Direct Debit Installment Agreement, through which the taxpayer's monthly payments are drawn directly from their bank account."</p>

- (8) Use Form 14162, OPI Service Feedback, to provide feedback or report any problems encountered while using the OPI service. The form has a self-emailing feature that submits it directly to **TS M&P OPI*. Please cc the *Appeals OPI analyst*.