



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

11.53.5

JANUARY 14, 2015

EFFECTIVE DATE

(01-14-2015)

PURPOSE

- (1) This transmits a complete revision to IRM 11.53.5, *Stakeholder Liaison (SL) Activities*.

MATERIAL CHANGES

- (1) Editorial changes made throughout to improve the grammar, clarity and flow of the various instructions. Redundancies have been reduced or eliminated, except where needed for emphasis.
- (2) Organization and employee titles updated throughout the IRM.
- (3) Web sites and links updated throughout.
- (4) CSO Program Letter web site link updated in IRM Section 11.53.5.1(6)
- (5) CSO Calendar of Events information updated in IRM Section 11.53.5.2.6
- (6) SB/SE Speaker Requests language updated in IRM Section 11.53.2.7.
- (7) SRM - Roles and Responsibilities for Stakeholder Relationship language & IRM reference updated in IRM Section 11.53.2.8 (1)(2) & (3)
- (8) Model for Practitioners language updated in IRM Section 11.53.3(2)
- (9) Practitioner Directories language updated in IRM Section 11.53.3.1(1)
- (10) National and Local Webinars language updated in IRM Section 11.53.5.3.2(1).
- (11) The IRS Nationwide Tax Forums information updated in IRM Section 11.53.5.3.3(1)
- (12) Payroll and Practitioner Liaison removed from IRM Section 11.53.5.3.4 Stakeholder Liaison Headquarters title
- (13) IRM Section 11.53.5.3.4 Tax Practitioner Education Program Overview acronyms, mission and other information updated.
- (14) Tax Practitioner Education Program Overview removed from previous IRM Section 11.53.5.4
- (15) Detailed procedures for the Issue Management Resolution System (IMRS) were removed from previous IRM Section 11.53.5.5 and referenced in IRM 11.53.4, Audit Liaison and IMRS.
- (16) IRM Section 11.53.5.4.1 Tax Practitioner Institutes (TPI) Information updated
- (17) IRM Section 11.53.5.4.2 The SB/SE National Practitioner Forum information updated
- (18) IRM Section 11.53.4.3, The Reporting Agent Forum (RAF) acronyms and information updated
- (19) IRM Section 11.53.5.4.4 Expanding Practitioner Communications Strategy deleted.
- (20) IRM Section 11.53.5.5 SL Field Local Payroll and Practitioner Liaisons Meetings information updated
- (21) IRM Section 11.53.5.6.14 Continuing Education (CPE) Credit information updated

- (22) IRM Section 11.53.5.7 - 11.53.5.7.3 Model for Industry Business SRM information updated
- (23) IRM Section 11.53.5.7 4 Small Business Online Ordering link updated
- (24) IRM Section 11.53.5.7 4 - 11.53.5.7.4.2 Leveraged Small Business Tax Workshops (LSBTW) information updated
- (25) IRM Section 11.53.5.7 4 - 11.53.5.7.4.2.1 Ordering Products for Small Business Workshops link updated
- (26) IRM Section 11.53.5.7.5 Content Publishing Requests (CPR) information updated
- (27) IRM Section 11.53.5.7.6 SB/SE Excellence in Partnering Recognition Program information updated
- (28) IRM Section 11.53.5.7.7 Information Reporting Program Advisory Committee (IRPAC) information updated
- (29) IRM Section 11.53.5.7.8 Internal Revenue Service Advisory Council (IRSAC) information updated
- (30) IRM Section 11.53.5.7.9 Taxpayer Advisory Panel (TAP) information updated
- (31) IRM Section 11.53.5.7.11 Treasury Report Submissions removed from IRM
- (32) IRM Section 11.53.5.8 Small Business Regulatory Enforcement and Fairness Act (SBREFA) information updated
- (33) IRM Section 11.53.5.8.1 Taxpayer Advocate Service (TAS) Processing of SBREFA Comments updated
- (34) IRM Section 11.53.5.8.1.3 SL HQ Coordination Responsibilities information updated
- (35) IRM Section 11.53.5.8.1.5 SBREFA Rating Criteria information updated
- (36) IRM Section 11.53.5.8.1.6 SBREFA ONO Annual Report to Congress(SL HQ only) information updated
- (37) IRM Section 11.53.5.8.1.8 SBREFA SBA National Ombudsman (SL HQ Only) information updated
- (38) IRM Section 11.53.5.8.12(1) Name (Rita) replaced with title
- (39) IRM Section 11.53.5.9 Bank Secrecy Act (BSA)/Anti-Money Laundering (AML) Outreach information updated

EFFECT ON OTHER DOCUMENTS

None

AUDIENCE

Employees in Small Business/Self Employed (SB/SE), Communications, Stakeholder, and Outreach (CSO), Stakeholder Liaison Headquarters (SL HQ), Stakeholder Liaison Field (SL Field) and all others who perform or report work in support of Stakeholder Liaison programs.

RELATED RESOURCES

- (1) The CSO Intranet Web site is found at the following:
<http://mysbse.web.irs.gov/AboutSBSE/obm/CLD/default.aspx>

- (2) Stakeholder Liaison Field Sharepoint Site Bulletin Board:
<https://organization.ds.irsnet.gov/sites/SbseCsoSlf/SitePages/Home.aspx>

Phyllis Grimes
Director, Communications and Stakeholder Outreach

11.53.5

Stakeholder Liaison (SL) Activities

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Communications and Stakeholder Outreach - Stakeholder Liaison Activities

11.53.5.1
(01-14-2015)
**Communications and
Stakeholder Outreach
(CSO) Program Letter**

- (1) The mission of CSO is to develop and deliver integrated strategic communications and educational products to SB/SE employees, taxpayers, and key SB/SE partners in tax administration and over other matters IRS administers. These include federal, state, and local governmental agencies, practitioners, and industry groups. CSO is responsible for programs and activities in support of both the SB/SE and the IRS Strategic Plans, and also coordinates IRS's National Disaster Assistance and Emergency Relief Program.
- (2) The three components of the CSO organization are Communications, CSO Headquarters Operations and Stakeholder Liaison Field. Each provides crucial support to SB/SE, the Internal Revenue Service (IRS), and the Small Business and Self-Employed community:
- (3) **Communications:** Provides expert communication support and advice to design, develop, and implement communication plans and strategies. Communications delivers SB/SE's messages to internal and external audiences through professionally developed strategies, writing, editing, and developing video productions. Web Communications serves as web master for MySB/SE and content publisher for irs.gov. A variety of communication tools help internal customers accomplish their duties and provide external customers and partners with information to help them comply with their tax responsibilities. See IRM 11.53.2, SB/SE Communications.
- (4) **CSO Headquarters Operations:** CSO Headquarters is comprised of three groups: Stakeholder Liaison Headquarters, Audit, Liaison and IMRS Group or (ALI) and Headquarters Operations Support and Disaster Assistance.
 - Stakeholder Liaison Headquarters (SL HQ) mission is to build and maintain practitioner, payroll and industry partnerships both internally and externally that positively impacts taxpayer service, burden reduction and tax compliance.
 - The Audit, Liaison, and Issue Management Resolution System Group or (ALI) is responsible for three distinct programs. The GAO/TIGTA Audit liaison program is responsible for establishing effective programs to facilitate the GAO/TIGTA audit processes for the SB/SE Commissioner, managing the SB/SE inventory of GAO/TIGTA audits, and serving as the primary SB/SE point of contact for these audits. Legislative Implementation maintains the legislative program for SB/SE and serves as the operational liaison for legislative implementation and development of SB/SE legislative proposals and requests for published guidance. The Issue Management Resolution System (IMRS) group provides a streamlined and structured process that facilitates stakeholder issue identification, resolution or response, and feedback to significant national and local stakeholder issues. (See **IRM 11.53.4, Audit, Liaison and IMRS (ALI)**).
 - Headquarters Operations Support and Disaster Assistance serves as the operation link between all SB/SE CSO components. CSO Headquarters Operations Support and Disaster Assistance established and maintains strategic plans, policies and standard procedures for CSO and monitors resource utilization. CSO Headquarters Operations Support and Disaster

Assistance also oversees IRS's involvement in disaster assistance and emergency relief activities. (See IRM 25.16.1, Disaster Assistance and Emergency Relief Guidelines)

- (5) **Stakeholder Liaison – Field (SL Field):** Focuses on local engagement of the payroll and practitioner communities and small business/industry organizations. SL Field provides information about IRS policies, practices, and procedures to ensure compliance with the tax laws. SL Field activities align with the IRS goals to “improve taxpayer service, enhance enforcement of tax law and modernize the IRS through its people, processes and technology...”.
- (6) For more information on the CSO Program Letter, go to the CSO homepage on the Intranet at the following Web site: <http://mysbse.web.irs.gov/AboutSBSE/obm/CLD/default.aspx>

11.53.5.2
(01-14-2015)
**Stakeholder
Relationship
Management (SRM) -
Methodology**

- (1) CSO HQ and Field offices have overall responsibility for providing education and outreach to the SB/SE taxpayer community concerning their responsibilities for filing, reporting, and paying Federal taxes. SL achieves this mission through liaison activities with major stakeholder groups having members and clients within this community. SL engages the stakeholder groups to increase tax compliance through educational and other outreach activities.
- (2) SL delivers key messages and products developed in collaboration with CSO Communications. The “outreach” may be a campaign to increase awareness or to secure the support of the stakeholder group, other times it is merely information sharing. SL works with CSO to ensure all actions and initiatives support the commitments outlined in the IRS's Strategic Goals and the CSO Business Plan.
- (3) There are two distinct stakeholder categories: Practitioners and Non-Practitioners, referred to as industry/business stakeholders. Both these stakeholder groups play a significant role in promoting tax compliance. The approach used with these stakeholders is similar, but the outreach activities aimed at each group may differ.
- (4) This document outlines the methodology for determining the relationships critical to success. It includes information on how to:
 - Develop or nurture the relationships.
 - Balance and meet the needs of both parties.
 - Manage the relationships.

11.53.5.2.1
(01-14-2015)
SRM Model

- (1) The purpose of this model is to create a consistent methodology for approaching major stakeholder groups. While outreach to practitioner and industry/business stakeholders encompasses similar activities, there are differences between the approach and level of activities with these groups. Practitioners universally seek interaction and information from the IRS and view SL activities as an important aspect of partnering. Industry/business stakeholders' expectations may be based on previous interactions with the IRS and more specifically with SL.
- (2) In building and maintaining any relationship, it is critical to ensure each party understands the purpose of the relationship, and carefully balances and meets the needs of both parties. This involves researching and getting to know your stakeholders, understanding what is important to them, listening to their

concerns (listening is essential in developing and maintaining a healthy liaison relationship), and identifying areas of mutual interest. SL, as the lead for relationship management with SB/SE taxpayers, must also ensure its stakeholders understand the needs and concerns of internal IRS stakeholders and include this in relationship responsibilities.

- (3) Delivering pertinent information can minimize resource burdens when coordinated through leveraged activities. It is important to maintain relationships so these channels are for delivery of deliver key messages developed in accordance with SB/SE strategic compliance objectives and the CSO Program Letter. It is also important to begin establishing new relationships in line with key messages planned for future delivery.

11.53.5.2.2
(01-14-2015)
**SRM - Links to IRS
Strategic Plan**

- (1) SL program goals flow from the IRS Strategic Goals and the CSO Business Plan. SRM program goals are coordinated with action plans developed and shared by the Compliance functions. These goals range from broadly disseminating information to improving compliance through specific key messages directed toward influencing taxpayer behavior.
- (2) Action plans are accomplished through outreach campaigns with a target audience, a defined set of steps to accomplish a goal and, when possible, measuring the impact on the target audience's behavior. These campaigns are developed in collaboration with CSO Communications. SL works with CSO staff to ensure all actions support the IRS's Strategic Goals and the CSO Business Plan and CSO Program Letter.
- (3) Most campaigns are delivered through established stakeholders. The outreach campaigns targeted to industry/business stakeholders are also coordinated with the practitioner community for maximum communication impact and to facilitate interplay between the two stakeholder groups.

11.53.5.2.3
(01-14-2015)
**SRM - Issue
Management Resolution
System (IMRS)**

- (1) The SB/SE IMRS ensures ensure that SB/SE is proactive in responding to stakeholder concerns. The purpose of the IMRS application is to allow employees to track significant local and national/international issues identified by stakeholders. The system provides managers and CSO HQ with trend information to determine when national, international, and high-level significant local issues are widespread. It is used to elevate stakeholder issues so CSO HQ can work with the functions to attempt to resolve them.
- (2) Issue resolution is closely monitored to ensure timely resolution of stakeholder issues. The status of issues or resolution of the issue are shared with stakeholders through planned outreach activities that are coordinated with CSO Communications. Where appropriate, SL Field delivers these messages to their stakeholders.
- (3) Additional information on IMRS is found at the following Web site:http://sbse.web.irs.gov/CL2/sl/IMRS/index_login.asp and in IRM 11.53.4, *GAO/TIGTA/Legislative Implementation*.

11.53.5.2.4
(01-14-2015)

**SRM - Outreach
Initiatives Database**

- (1) **Overview:** The SB/SE Outreach Initiative Database (OID), http://sbse.web.irs.gov/cl2/sl/outreach_initiatives/default.asp, provides a consolidated summary of SB/SE initiatives. The OID contains reference material, key messages, and communication products approved for use in external outreach. Stakeholder Liaisons should direct recommendations for appropriate outreach/communication products to the IMRS Working Group. See IRM 11.53.4.4.2 *IMRS Roles and Responsibilities*.
- (2) This OID database is managed by SB/SE CSO Communications and is primarily used by SB/SE SL. Other employees may also rely on its contents to ensure consistent messaging on SB/SE and selected IRS program topics.
- (3) **General Use and Information:** This online database provides users with several selection methods to reach the information and product links as needed. Supplemental pages on MySB/SE have been established to provide further guidance on outreach updates, priorities, and product use at OID Database <http://mysbse.web.irs.gov/supportingsbse/outcomact/outreach/stakeholderoutreach/initiavedatabase/default.aspx>
- (4) Materials on the OID are generally provided for the use of IRS employees conducting outreach. Some materials are for internal reference and not for external distribution. For detailed product guidance on when handouts are permissible, see the intranet at Product Guidance <http://mysbse.web.irs.gov/supportingsbse/outcomact/outreach/stakeholderoutreach/initiavedatabase/resources/productguidelines/default.aspx>
- (5) Materials on the OID are approved for use by business owners. SLs have limited flexibility to adapt approved presentations to meet specific needs and to develop handouts, when necessary, using approved material. SL Chiefs (headquarters) and Area Managers (field) are responsible for monitoring the adaptation and use of products posted on the OID.
- (6) As appropriate, supplemental instructions may also be provided directly to outreach employees with regard to timing, audience, reporting requirements, etc. for the materials created.
- (7) **How the process works:** SB/SE CSO Communications analysts work with SB/SE and other IRS program owners to determine outreach initiative needs. SL employees may also surface outreach requests by using the IMRS process. IRM 11.53.5.2.3 for guidance on using the IMRS process.
- (8) Communications adds the topics to the database by:
 - Providing a brief description of the initiative, including the key messages and strategic goals supported.
 - Identifying outreach delivery time-frames and audiences.
 - Uploading communication products and/or links to content on irs.gov.
- (9) As the initiative evolves, the assigned communicator is responsible for updating the database information.

11.53.5.2.5
(01-14-2015)

**SRM - Development and
Delivery of Messages
and Campaigns**

- (1) Key messages and educational information will be delivered through outreach campaigns. CSO Communications will develop these campaigns in collaboration with SL and appropriate subject matter experts. This collaborative effort will ensure complete and consistent messages. Campaign packages will include a suite of communication products that may include key messages, PowerPoint presentations, articles, etc. for use with recommended stakeholder audiences.
- (2) Emphasis will be on nationwide rollout of key campaigns during a specified time frame. This will provide unified program activity across SL to maximize and leverage the impact of the messages. The depth of implementation of a campaign will be dependent upon the resources within the geographic area and may be adjusted accordingly.
- (3) CSO Communications will develop all messages and related products addressing outreach strategies. Communication products to support the outreach will be posted to the OID at the following Web site: http://sbse.web.irs.gov/cl2/sl/outreach_initiatives/default.asp. This will ensure proper consistency and coordination with all key internal functions, both inside and outside SB/SE. SL Headquarters will engage SL Field in the campaign development to ensure its validity prior to nationwide implementation.
- (4) In some instances, SL identifies an area to pilot the campaign and determine the effectiveness prior to national implementation. Messages are also tested with national stakeholder organizations. Collaboration with Learning and Education takes place to develop training and ensure employees have the tools required to roll out each campaign in a consistent and timely manner. One key to a successful national approach to outreach is to evaluate the program for best practices and lessons learned. This will be done through operational reviews and visitations to local offices for on-site discussions. Appropriate means for information gathering will be used to ensure accountability in delivering key messages and accomplishing strategic objectives. CSO, will monitor and measure the extent to which these initiatives support the IRS Strategic Goals and CSO Business Plan.

11.53.5.2.6
(01-14-2015)

CSO Calendar of Events

- (1) **Background:** The CSO Calendar of Events is an on-line application that tracks all scheduled CSO events, both virtual and face to face, nationwide and holds external stakeholder information.
- (2) The CSO Calendar of Events system provides:
 - a. CSO employees with the ability to view nationwide outreach and education events scheduled by CSO employees.
 - b. Users the ability to network with peers about upcoming events to identify best practices and ensure consistency.
 - c. CSO employees with the ability to maintain external stakeholder information.
 - d. Users with the ability to link each event to any stakeholder(s) involved with the event.
 - e. Reports that can be used for tracking events and sharing information on future liaison activities with appropriate officials.
- (3) All CSO employees will be able to enter events or edit/delete events, which they entered, view scheduled events and search for events based on specified criteria. Managerial approval is needed for entering events.

- (4) Stakeholder Liaison Field Project Manager and CSO HQ will provide policy and guidelines for the events calendar application. The CSO Calendar of Events system and user guide are available on the Stakeholder Liaison web page CSO Events Calendar.

11.53.5.2.7
(01-14-2015)
**SB/SE Speaker
Requests**

- (1) The SB/SE speakers guidance provides SL employees with a process for handling requests for speakers. Public appearances by IRS employees differ greatly in both size and scope. Typically, speaking requests could range from requests for virtual or face to face delivery at local practitioner meetings or small business events to requests for executives, such as the IRS Commissioner, to speak at major tax practitioner events.
- (2) Invitations to speak or participate in practitioner or small business meetings or programs are an excellent opportunity to inform the public about the IRS mission, programs, and operations. It is necessary to focus efforts to ensure key messages are delivered to stakeholders. The IRS strategic plan and SB/SE business plan are used to drive the decisions to provide speakers.
- (3) The SB/SE speaker guidelines do not apply to routine interaction and contacts that IRS employees have with practitioners and other stakeholder groups. These guidelines are available for field and headquarters employees on the Stakeholder Liaison's Guidance and Policy web page <http://mysbse.web.irs.gov/supportingsbse/outcomact/outreach/stakeholderoutreach/partnersprograms/speakerrequests/default.aspx> Refer to the User Guide on the CSO Events Calendar web page for instructions on how to input a speaker request <http://mysbse.web.irs.gov/supportingsbse/outcomact/outreach/stakeholderoutreach/EventsCalendar/default.aspx>

11.53.5.2.8
(01-14-2015)
**SRM - Roles and
Responsibilities for
Stakeholder
Relationships**

- (1) Stakeholder Relationship Management (SRM) is an integral tool in influencing the compliance behavior of SB/SE taxpayers. SL plays a key role in promoting voluntary compliance through outreach and educational activities. SRM provides a vehicle to deliver key messages and tax information. In general, the role in SRM is to:
 - a. Provide tax practitioners and industry/business stakeholders with information about the policies, practices, and procedures the IRS uses to ensure compliance with the tax laws both by voluntary means and through enforcement programs.
 - b. Ensure IRS policies, practices, and procedures are explained in a complete and consistent manner to leaders of practitioner and stakeholder organizations at all levels (nationally and locally) with the expectation that the information is shared with the organization's members.
 - c. Participate in educational programs, such as tax institutes, seminars, symposiums, etc., for practitioners and industry/business stakeholders providing updates to IRS policies, practices, procedures, and law changes as appropriate.
 - d. To arrange opportunities for exchange of information, ideas and points of view between representatives of practitioner and industry/business organizations and the appropriate IRS representatives. The IRS representatives should be identified based on the discussion topics.
 - e. Use the IMRS to recognize and elevate issues concerning IRS policies, practices, and procedures identified by practitioner and industry/business organizations that require explanation, evaluation, or changes within the

IRS. The outcome should be communicated to those groups that raised the issue as well as all other practitioner and non-practitioner groups that may have an interest.

- (2) The role of SL Field offices is to:
- a. Be the local contact point for tax practitioner and industry/business organizations on all non-case related matters. This means making sure the practitioner and industry/business organizations have a clear understanding of whom to contact (campus as well as field contacts).
 - b. Maintain regular and continuing contact with the practitioners and industry/business stakeholders who are leaders in the small business community, keeping open lines of communication, identifying issues and concerns, and planning for Practitioner Liaison Meetings (PLM) and Small Business (SB) Forums.
 - c. Initiate or actively participate in, and lead as appropriate the Stakeholder Relationship Management Local Councils (SRMLC).
 - d. Maintain a constant awareness of developments, which may be of interest to the practitioner and the industry/business community.
 - e. Raise issues to IRS functions that are of concern to practitioners and industry/business stakeholders. The IMRS will be used based on established guidelines.
 - f. Consult with the practitioner and industry/business organizations to agree on the frequency, location, format, and method of preparation for PLMs and SB Forums.
 - g. Consult with the practitioner and industry/business organizations on how they distribute information directly to their members. Determine information they would like to receive and make every effort to provide only what they request.
 - h. Consult with practitioner organizations and others who sponsor practitioner education events. Join planning committees to ensure the appropriate role for the IRS in these events.
 - i. Facilitate the interaction between IRS, practitioners, and industry/business organizations for PLMs and SB Forums. This means working with representatives from practitioner and industry/business organizations to develop an agenda that meets the needs of all parties, to coordinate within the IRS to secure the most appropriate presenter for the topics, and to ensure IRS representatives have the necessary background on issues and concerns to make an effective presentation. (The IMRS can be analyzed to determine common issues, which could be valuable background for IRS representatives to ensure their stakeholders concerns are properly addressed and that the speakers are not surprised with issues). Speaker Guidelines should be followed in obtaining the appropriate speaker. SL Field and SL Headquarters will regularly share information gathered from their respective meetings to facilitate the effectiveness of future meetings.
 - j. Ensure that summaries of the PLMs are prepared (by IRS or the stakeholder group), ensure follow-up items are identified and entered into the IMRS and that timely feedback via status reports is made available to the practitioner and industry/business groups. Share summaries and issue status reports with the SRMLC and other attendees. Ensure all summaries are posted to the SL Field SharePoint site.
 - k. Provide reports to CSO HQ on practitioner, industry/business liaison, and education activities along with copies of summaries of meetings and issues needing HQ attention so that HQ may assess the stability of the local practitioner SRM.

- I. Identify expectations and an assessment process to mutually evaluate the relationship. Use this feedback to continue to perfect the relationship in regard to communication, issues raised, and responsiveness to the needs of all parties.

(3) The role of SL HQ office is to:

- a. Serve as the national liaison for practitioners, payroll providers and industry/business organizations.
- b. Coordinate with other HQ offices, particularly the Office of National Public Liaison, to represent the interests of the field practitioner and non-practitioner SRM programs.
- c. Develop strategic outreach plans with a component for the practitioner and industry/business community that are specific to their needs, not a mere version of a general message. Key messages for these outreach activities will be developed in collaboration with CSO Communications.
- d. Review input from field practitioner and industry/business liaison activities (liaison meeting summaries, area notes, elevated issues) for common themes and problems. When appropriate, surface issues through IMRS and collaborate with CSO Communications to develop practitioner information/education materials to address these issues. Ensure issues that cannot be worked through CSO HQ efforts are input into IMRS for appropriate action.

(4) The role of other SB/SE components is to:

- a. Clearly describe to all levels of management the importance of practitioner and industry/business SRM to effective tax administration and emphasize that the participation of the appropriate level of management in practitioner meetings is important and is expected. Set the expectation that the appropriate level of management is expected to participate in local SRM Councils.
- b. Collaborate with CSO Communications and SL to secure the necessary background on issues and concerns of the practitioner and industry/business groups. Seek input and assistance from CSO Communications and allot sufficient time to prepare to make an effective presentation.
- c. Review practitioner and industry/business groups' elevated issues with the attention they deserve, providing timely responses and status reports.
- d. Maximize the use of technology to provide consistent and appropriate information for practitioners and industry/business groups and to provide the opportunity for senior officials to explain policy decisions.

11.53.5.2.9
(01-14-2015)

**Policy for Attending
Stakeholder Events (i.e.,
Conferences,
Practitioner
Engagements, and Small
Business Events)**

- (1) Small Business events are defined as events at which IRS products or services are demonstrated to a particular industry or audience.
- (2) It is important to ensure that by attending any event, the best possible venues to deliver key messages are used while meeting the needs of the stakeholders. The justification for attending any event must be linked to the CSO Program Letter, SB/SE Outreach Initiative Database, and the SB/SE Strategic Plan. The Policy for Attending Stakeholder Events is located on the Stakeholder Liaison web site <https://organization.ds.irsnet.gov/sites/SbseCsoSlf/SitePages/Home.aspx>. This site contains specific information on the selection, criteria, and approval process.

11.53.5.3
(01-14-2015)
Model for Practitioners

- (1) The practitioner community plays an important role in any efforts to influence the compliance behavior of SB/SE taxpayers since the majority of these taxpayers rely on tax professionals to prepare their tax returns. The tax professional plays a key role in promoting voluntary compliance. Therefore, it is critical that Stakeholder Liaisons understand the value of their role, understand their organizations, their communication methods, and their needs. It is paramount to build an ongoing relationship, provide a continuing forum for the tax professional to bring issues of concern to the IRS, provide a forum for other internal stakeholders to share issues and concerns, and, perhaps most importantly, listen to and respond timely and fully to those concerns and issues.
- (2) In general, the role of practitioner SRM includes liaison activities, educational outreach, and internal stakeholders' involvement. It requires the use of leveraged resources by involving critical stakeholders in tax compliance activities. Many of the details specific to the practitioner liaison role are listed above. Educational outreach includes tax practitioner institutes, symposiums and other outreach delivery methods such as irs.gov and webinars. Additional information on SRM and how to build and maintain relationships can be found on MySB/SE website under Stakeholder Relationship Management Resources and on the SL Field SharePoint site under Job Aids: Focused Outreach Strategy Guide.

11.53.5.3.1
(01-14-2015)
Practitioner Directories

- (1) The Practitioner Directory application was developed to provide users in the field with access to commonly used numbers and websites for their area to distribute to practitioners. This application allows users to print Local Practitioner Directories by state. Each directory provides a list of important local IRS phone numbers. The directory will print normally on 3 pages, size 8.5 x 11, with a cover page and the list of local phone numbers. After printing the directory, make as many photocopies as needed for the event. SL Field employees can access the Practitioner Directories from the SL web page on the Intranet or use the IRS Directory for Practitioner link: <http://sbse.web.irs.gov/CL2/sl/PracDir/default.aspx>.

11.53.5.3.2
(01-14-2015)
National Webinars

- (1) **The National Webinar** process enables the IRS to communicate with the tax professional community and professional associations. The program is designed to provide presentations on key topics across the country and around the world. Stakeholder issues identified through the IMRS and other means are used as the basis for selecting topics that have national impact and CSO HQ secures presenters who are subject matter experts on the topic. CSO Communications assists the SMEs in preparing and delivering the presentations and securing approvals for all materials associated with the webinars. Presentations use an approved script and materials to convey information on a specific topic. Live or pre-taped presentations are broadcast and questions are addressed at the conclusion of the presentation as facilitated by a moderator. Topics can be found on the CSO Events Calendar as well as on irs.gov. These webinars are also archived in the IRS Video Portal for later viewing.
- (2) **The Local Webinar** is now referred to as a Web Conferencing. This process provides each SL Field area with the opportunity to address issues and stay connected to local partners. Presenters use approved script and materials from the OID. Stakeholder Liaison use virtual technology to deliver the Web Conferencing.

11.53.5.3.3
(01-14-2015)

The IRS Nationwide Tax Forums

- (1) **Nationwide Tax Forums:** Provide an opportunity to advance IRS policies and programs and include seminars on compliance initiatives and IRS services. Tax professionals who attend these forums are eligible to receive Continuing Education (CE) credit.
- (2) CSO has the lead for all SB/SE support for the Nationwide Tax Forums.

11.53.5.3.4
(01-14-2015)

Stakeholder Liaison Headquarters

- (1) **Mission:** SL HQ's mission is to build and maintain practitioner, payroll and industry partnerships both internally and externally that positively impacts taxpayer service, burden reduction and tax compliance. **Roles and Responsibilities:** SL HQ works closely with national payroll, industry and practitioner organizations to improve the delivery of service to small business taxpayers. Stakeholder Liaison Headquarters is responsible for:
 - a. Developing and maintaining mutually beneficial relationships between IRS and national payroll, industry and practitioner organizations.
 - b. Partnering with Communications to coordinate and provide servicewide messages.
 - c. Promoting communication vehicles such as E-News for Small Businesses and Tax Professionals and Stakeholder Headliners.
 - d. Serving as the SB/SE point of contact for national partners.
 - e. Influencing, formulating and evaluating SB/SE policies, procedures, and programs.
 - f. Providing guidance and support to SL Field activities.

11.53.5.4
(01-14-2015)

Tax Practitioner Institutes (TPI)

- (1) **Tax Practitioner Institutes (TPI):** Are conducted in cooperation with educational institutions or with other organizations that utilize a Land Grant University Tax Education Foundation, or University of Illinois textbook. These events are often sponsored by major state universities, colleges, and in some states community colleges. If an outreach program does not involve an educational institution or a TPI text, it generally is not considered a TPI.
 - **Background:** These institutes have been ongoing for almost 60 years in some parts of the country. They began as schools to teach farmers and preparers how to handle tax issues surrounding the preparation of farm tax returns. Over the years, the institutes have evolved into forums that deal with a large variety of income tax issues of interest to the entire tax practitioner community. TPIs are scheduled during the months of Oct-Jan.
 - **Guidelines:** To ensure CSO participation is related to IRS goals and objectives, presentations given by SLs are limited to key messages. Each year, a presentation will be developed and posted to the Outreach Initiative Database to provide additional information and presentation materials. To promote consistency, the presenting SL should not add or deviate from the materials provided. Because of the increased use of technology, some TPIs may be virtually delivered and/or leveraged.
 - **Topics:** SL HQ will partner with CSO Communications, Stakeholder Liaison Field, the IMRS Program Manager and the textbook editors in identifying those topics for inclusion in the IRS Chapter found within each of the two textbooks. The IRS provides the editors with approved information on the selected topics, but the textbooks are written and owned by the educational institute developing the materials.
 - **Additional Support:** SLs may identify the need for support from other functions through input from their school sponsor or practitioner group. If a topic or message is identified and the best source of information is from

another function, cross functional support is encouraged and supported by Operating Divisions or SL. Travel costs are incurred by the supporting function, not SL.

11.53.5.5
(01-14-2015)
**The SB/SE National
Practitioner Forums**

- (1) The SB/SE National Practitioner Forums (NPF) are bi-monthly meetings with tax professionals representing many national payroll and practitioner organizations. These forums provide a platform for a two-way exchange of information, which often leads to improvements in tax administration. The forum also provides an opportunity for SB/SE executives to share key IRS messages and other business operating unit SMEs to address and work through important SB/SE issues and pre-development initiatives. The NPF is an open forum with tax practitioners that allows parties to exchange ideas, gather information about emerging stakeholder issues, manage relationships, and maintain a dialogue with stakeholder groups. Through this forum, SL HQ is able to communicate strategic priorities, reduce taxpayer burden, and increase compliance.
- (2) Below is a breakdown of how our forums are conducted:
 - a. SB/SE meetings are generally scheduled on the third Thursday in February, April, June, August and October. (NPL conducts the Forums on the alternate months.)
 - b. These meetings are conducted at the main IRS building in Washington DC.
 - c. SL HQ is responsible for scheduling and coordinating the meetings' agendas.
 - d. Meetings are by invitation only and are attended in person or by conference call.
 - e. SL HQ prepares all meetings' highlights, which are distributed internally and externally.

11.53.5.6
(01-14-2015)
**The Reporting Agent
Forum (RAF)**

- (1) The Reporting Agent Forum (RAF) is held on a quarterly basis and is co-sponsored by SB/SE SL HQ and W&I Industry Stakeholder Engagement & Strategy (ISES) with support from Counsel and W&I Customer Account Services. These quarterly working sessions are conducted with representatives from the payroll community. The working group sessions address issues such as compliance, accounts management, customer service and taxpayer burden reduction issues. These sessions are normally scheduled for one or two days, depending on the topics for discussion and the availability of executives and appropriate Subject Matter Experts. Below is a breakdown of how RAFs are conducted:
 - a. Quarterly sessions are scheduled in the following months - February, May, August and November.
 - b. Meetings are generally scheduled on the third Tuesday of the designated month.
 - c. These sessions are generally at New Carrollton Federal Building-HQ (May, August and November) or Ogden Campus (February).
 - d. SL HQ is responsible for scheduling and coordinating these sessions.
 - e. SL HQ has primary responsibility for maintaining and updating the RAF Task List. The RAF group collectively determines additional action items.
 - f. Topics are solicited from many internal and external sources. SL HQ takes the lead in scheduling with the assistance of W&I ISES.

11.53.5.7
(01-14-2015)

**Expanding Practitioner
Communications
Strategy**

- (1) CSO HQ and related field operations have established and maintain its relationships with the tax professional community, including unaffiliated tax preparer. To accomplish this, CSO HQ has developed an expanding Practitioner communications strategy to communicate IRS key messages and resolve issues and concerns with many of the tax professionals who are not associated with traditional tax professional organizations (which constitute the great majority of tax professionals).
- (2) This effort allows IRS to reach a broader audience of tax professionals and ensure consistent information is delivered to both affiliated and unaffiliated practitioners. Relationships exist with retail preparation firms and software developers to strengthen and further define the communication channels. With these relationships, IRS is able to distribute a broad range of information and key messages as well as identify conventions, national and regional meetings, training seminars, and other key venues to provide focused key messages. CSO HQ is currently working with Software Developers, Universities, and Retail Preparers, and intends to add additional software firms and other retail preparers to this strategy in the future.

11.53.5.8
(01-14-2015)

**SL Field Local Payroll
and Practitioner Liaison
Meetings**

- (1) **Purpose:** Local Payroll and Practitioner Liaison Meetings provide a local forum where tax professionals and IRS can raise tax related issues/concerns that can be resolved through joint efforts. This includes dealing with the professional responsibilities of both practitioners and IRS. The meetings are a joint effort involving both internal and external stakeholders. Since concerns will vary because of different perspectives, it is important to include issues from all participants.
- (2) Information on coordinating and holding Practitioner Liaison Meetings can be found on the MySB/SE Website under Payroll and Practitioner Resources Guidelines for Local Payroll and Practitioner Liaison Meetings.

11.53.5.8.1
(01-14-2015)

**Governmental Liaison
(GL) Support of SL for
Local Payroll,
Practitioner, and Other
Partner Related
Meetings**

- (1) Privacy, Governmental Liaison and Disclosure (PGLD) and Communications & Stakeholder Outreach (CSO) recognize the benefits of maximizing resources when partnering with practitioner, industry and governmental stakeholders across the country. GL/SL leaders developed specific partnering activities for implementation based on the IRS Strategic Plan and our respective program letters.
- (2) GL/SL Partnering:
 - Leveraging stakeholders in the delivery of messages concerning tax law provisions and IRS initiatives. Topics include, but are not limited to: identify theft, fraud, return preparer issues and new legislation.
 - Collaborating on disaster and catastrophic events.
 - Participating in each other's training and group meetings.
 - Leveraging state and local agency technology to distribute compliance key messages.
 - Addressing/supporting attendance at events sponsored by SL, GL or other internal/external stakeholders including Congressional visits, Regional and Annual Federation of Tax Administrators (FTA) events, Small Business Forums, Tax Forums, Practitioner Liaison Forums, etc.
 - Exploring how GL and SL can assist each other with alternatives to face-to-face meetings.

- Reviewing all PowerPoint presentations on GL and SL programs in the Outreach Initiative Database (OID) to ensure they include an emphasis on technology-driven outreach events.
- Addressing any impact on practitioners and the public from public advisory boards such as the Information Reporting Program Advisory Committee (IRPAC), Internal Revenue Service Advisory Council (IRSAC), and Taxpayer Advisory Panel (TAP).
- Identifying the nexus between OID and the new PGLD Communications Office.

11.53.5.9
(01-14-2015)
**Continuing Education
(CE) Credit**

- (1) The SL Field SharePoint site has information on PTIN-related guidance and externally provided CE credits. OID view 459 - Contains information on SL Field Internally provided CE Credit.
- (2) This document provides an overview of the process for SL Field to issue Continuing Education Credits as an IRS-approved CE provider. It does not address the requirements for external organizations that issue CE credits. Other tax professionals, such as CPAs and attorneys, may receive credit if the education meets their organization's or state's continuing education requirements - it is their responsibility to follow up with those organizations. Visit irs.gov and search keywords "Continuing education for tax professionals".

11.53.5.9.1
(01-14-2015)
Presentation content

- (1) The content of the presentation must cover one of the subject areas listed below.

11.53.5.9.2
(01-14-2015)
**Federal tax law/federal
tax law-related subjects**

- (1) Tax law programs must cover Federal tax law topics typically reported on Form 1040 returns, as well as other returns, and cover basic to advanced topics. This category does not include: business skills, negotiation, communication programs, or programs such as learning to use software products. In general, this would include material regarding Examination, Collection, and Appeals but not subjects that are more procedural in nature such as electronic filing and e-Services.

11.53.5.9.3
(01-14-2015)
Ethics

- (1) An ethics or professional conduct program must be designed for the tax professional, which principally cover ethical issues or professional conduct issues that arise in a tax practice, including return preparation. For example, programs that address provisions of Treasury Circular 230 will qualify. A program description of an ethics program must include the following: topics for discussion, how the program will be presented (panel, lecture, etc.), and how practical application of the subject matter will be tested in a real world situation (hypothetical examples, panel discussions, fact patterns). Currently for Stakeholder Liaison, this material must be covered by the staff of the Office of Professional Responsibility; a webinar has been created for this purpose and has been granted a program number for both the webinar and for SL Field usage.

11.53.5.9.4
(01-14-2015)
**Working with a State
partner**

- (1) In order to grant CE credits for a program involving state information at least 80% of the program material must consist of a comparison between Federal and State tax laws. For example, if a program analyzes why extended bonus depreciation can be taken as a deduction on a Federal tax return but not on a State return, this program would qualify for continuing education credit.

Although 80% of the program must include comparisons between Federal and State tax laws, the other 20% could strictly be a discussion on State tax law/updates.

- (2) CE credit is only given for full contact hours, or multiples thereof. A contact hour that is more than 50 minutes but less than 100 minutes will receive one credit.
- (3) **Example:** An event that includes four hours of actual presentation time (breaks and introductions not included), of which the first contact hour covers federal tax law updates, the second contact hour is an Exam speaker on FATCA, a third contact hour is an Appeals speaker on the Fast Track Mediation program, and the final contact hours is an update on e-Services and e-File. This event would count for three CE credits hour in the category Federal Tax/Tax Related Matters for Enrolled Agents. The one hour of e-Services and e-file would not be eligible for credit.

11.53.5.9.5 (01-14-2015)

Program numbers

- (1) Program numbers will be obtained for a number of presentations as well as some "bundle" qualifying presentations on the Outreach Initiatives Database (View 459). These "prequalified" presentations will merge existing presentations into combinations equaling at least one contact hour and will be designated as to the category. If these presentations are used without alteration or combination with other materials, the program number as provided on the OID may be used by Stakeholder Liaison.
- (2) However, any alteration or combination of a previously approved OID presentation with other presentations would require a new approval from Return Preparer Office using Form 8498, *Continuing Education Provider Application and Request for Provider Number*. As an IRS CE provider, only highlighted portions of Form 8498 need to be completed by Stakeholder Liaison and routed through the CE point of contact for the area to RPO.
- (3) Program descriptions should clearly state the topics covered in the presentation. The program materials need not be submitted. Examples of program descriptions are available on irs.gov. Additionally, the key topics may be obtained from the Outline View in the PowerPoint and can be used with the addition of some descriptive language.
- (4) Program description example pertinent to CSO:
 - This program will cover the Collection Fresh Start Initiative (OID View 417), including the increased thresholds for Notice of Federal Tax Lien Filing, Notice of Federal Tax Lien Withdrawals, and incentives to sign up for Direct Debit Installment Agreements. It also covers increased access to installment agreements for small businesses and the streamlined Offer in Compromise Program. The second topic area to be covered relates to the Voluntary Classification Settlement Program (OID View 442). The VCSP presentation describes the advantages of the program and the eligibility requirements to participate in the program. *(Program description drawn from the Outline View of the PPTs.)*

Note: if you are using material from other speakers, whether IRS or external speakers, their presentation information must be included in a Form 8498 request, as described above.

- (5) In a situation where SL is partnering with a practitioner organization, generally, that organization would be the responsible party for the CE recordation, assuming they are authorized CE providers and are the host of the event. SL is the responsible party when the organization is not authorized or if it is a CSO - sponsored event.
- (6) The determination of who is the host of an event depends on who is responsible for recordkeeping, issuing the certificate of completion, and uploading the individual PTIN information (or if SLF, ensuring it is forwarded to RPO). You may find that your partner organization requests a program number from you even though they will handle the other CE requirements; they must instead request their own number.

11.53.5.9.6
(01-14-2015)
**Multiple program
numbers for an event**

- (1) In order to ensure that Enrolled Agents are obtaining continuing education credits in the two required categories, separate program numbers must be obtained for an event that includes presentations on more than one of the two topic areas - federal tax-related material, and/or ethics. You may offer attendees one certificate of completion, but it must have the categories broken out with the name of the program, hours given, and program number. You may advertise one program for marketing purposes, but should let potential attendees know exactly how many hours of credit they will receive per category.

11.53.5.9.7
(01-14-2015)
**Program approval
process**

- (1) If the determination is made that the material used does not have an existing program number (i.e., it is not one of the previously approved "presentation" sent to RPO for approval on Form 8498 and subsequently posted to the OID Database), program approval should be requested using Form 8498. This should be done as soon as possible, though new programs generally will be approved and a program number issued within 24 hours.
- (2) If you intend to use the same presentation materials at a number of events, using the same presentation method (i.e., face to face, webinar, teleconference, etc.), you need to only make the approval request once; the program number would be the same for each of the different locations. For example, if you intend to present the same material at five different venues as a part of your fall outreach tour, you should use the same program number on your certificates, but indicate the different dates and locations.
- (3) If the same presentation is made using different methods (i.e., face to face vs. virtual, etc) distinct program numbers are required for each of the different methods even if the presentation topics are the same.

11.53.5.9.8
(01-14-2015)
**Certificate and
registration sheets**

- (1) The Stakeholder Liaison area point of contact (or designee) should sign the certificates of completion; an electronic signature may be used. Procedures for using an electronic signature, signing the certificates, and mail merge are posted on the OID View 459. The certificate must include the following information:
 - 1. Full name of participant.
 - 2. Program name and IRS-issued program numbers.
 - 3. Number of credits per program.
 - 4. Date completed.
 - 5. Location.
 - 6. CE provider name.
 - 7. CE provider address.

8. Signature of the area designee and date (provider name and address must be listed on the certificate exactly as it appears in the IRS Continuing Education Provider System). You may include the IRS Approved CE Provider logo on your certificates.

- (2) Registration sheets must include the first and last name of the participant, their PTIN signature and the time signed in and out of the event, including signing in and out for lunch periods.
- (3) Special additional guidance for webinars are discussed later in this document.

11.53.5.9.9
(01-14-2015)
**Recordkeeping
Requirements**

- (1) The responsibility for keeping accurate documentation is crucial to Stakeholder Liaison to continue being an approved CE provider. The required documentation must be kept at the area level (area office) in a manner that is readily accessible should a request for information are received from the RPO, a state licensing board, or the practitioner participant. This may be done electronically and/or in a paper format.
- (2) Records must be maintained for a period of four years following completion of the program by the CE provider to verify a participant's attendance and completion of the program.
- (3) Program records must include the following documentation:
 - A copy of the presentation as well as any handout material provided.
 - The registration sheet from the event showing the list of participants as well as their PTIN numbers and their signatures in and out of the event.
 - An example of the certificate provided to the participants.
 - A copy of the Form 8498 if the program was a new program requiring approvals. You may also want to maintain the emailed program number from RPO.
 - Copies of the surveys completed by program participants (see below).

11.53.5.9.10
(01-14-2015)
Survey form required

- (1) In order to provide CE credits, you must provide a survey document to the event participants. The feedback provided should be used to improve future presentations. The survey Form 14364, Continuing Education Evaluation, has been approved by OMB and should be used for all SL-sponsored CE events. It should be maintained as a part of the recordation of the event. One Form 14364 should be used for program number per event to obtain the most useful feedback on topics and speakers.
- (2) The event records should be maintained for four years from the date of the event.

11.53.5.9.11
(01-14-2015)
**Special guidance for
granting CE for webinar
participation**

- (1) In addition to the above requirements, these additional rules apply:
 - The registration instrument must capture the first and last name of the participant as well as their PTIN number. If the webinar system cannot capture the additional information, the SL will have to manually capture the information through another process, such as e-mailed registrations.
 - The webinar system must capture the amount of time that the participant was on-line and that information must be maintained as a part of the CE recordation.

- The system must include a “pinging mechanism” (i.e., a survey, live question and answer session, or polling instrument) to ensure the participant is actually engaged; or phone or web usage reports from the system (i.e., Webinterpoint).
- CE will be granted according to the length of time the participant was “on-line” based on the system recordation - the 50 minutes contact hour applies.

11.53.5.9.12
(01-14-2015)
Reporting program completions

- (1) The CE designee for each SL Field area will report the program completion to the responsible analyst in the Return Preparer Continuing Education office who uploads the data into the IRS CE Provider System. The data should be provided to the coordinator on the Excel template with the first and last name of the attendee, the attendee PTIN, program number(s), CE hours awarded, and the CE completion date.

11.53.5.9.13
(01-14-2015)
CE credits for Leveraged Small Business Workshop providers

- (1) In the past, SL Field has provided CE certificates to some practitioners who have instructed at Small Business Workshops, in accordance with the Circular 230 IRC 10.6(f)(2)(D)(iii). The RPO determined that this activity no longer qualifies for CE Credit.

11.53.5.9.14
(01-14-2015)
Partners Page Tax Center Template

- (1) Stakeholder Liaisons use tax centers as a marketing tool to help establish and maintain stakeholder relationships.
- (2) The Tax Center were developed to assist CSO HQ and SL Field employees to help partners quickly find information related to their particular area of interest, industry, or profession on one page. Go to the Tax Centers page on irs.gov to view the available centers.

11.53.5.10
(01-14-2015)
Model for Industry/Business SRM

- (1) SB/SE recognizes the need to improve compliance by providing education and communication through industry and business stakeholder organizations. SL will directly interact with a very small core of stakeholders. SL will build a better understanding of this stakeholder base according to the role it plays in outreach activities
- (2) Stakeholder Liaison will promote the development and maintenance of these relationships with industry/business stakeholders in the small business community. The activities involve liaison, education, and coordination with internal stakeholders. While the liaison activities mirror those with practitioners, the educational activities may vary both in substance and method of delivery (i.e., face to face or by virtual delivery). Additional information on SRM and how to build and maintain relationships can be found on MySB/SE Website under Stakeholder Relationships Management Resources and on the SL Field SharePoint under Job Aids Focused Outreach Strategy Guide.

11.53.5.10.1
(01-14-2015)
Communication Strategy with Stakeholders

- (1) Industry Liaisons communicates strategies with their stakeholders by:
 - a. Asking open-ended questions.
 - b. Listening effectively.
 - c. Maintaining consistent contact with the stakeholder.
 - d. Following up on every discussion with action items.
 - e. Providing relevant information to the stakeholder (information package, brochures, drop-in articles, Headliners, etc.).

- f. Identifying partnering opportunities to leverage resources or add value to operations.
- g. Using internal and external networking to enhance stakeholder relationships.
- h. Working closely with the Government Liaisons on compliance and burden reduction efforts, as needed, to achieve goals.

11.53.5.10.2
(01-14-2015)

Potential Partnering Opportunities

- (1) Industry Liaisons provides potential partnering opportunities by:
 - a. Encouraging stakeholder organizations to establish Tax Centers on their websites or links to irs.gov tax centers.
 - b. Speaking at their annual conventions, conference and/or committee meetings either face to face or virtually. Virtual participation in these cases requires 100% support from the partner.
 - c. Providing training materials and educational information to support industry schools or training courses.
 - d. Providing articles for association newsletters and publications.
 - e. Providing lesson plans and materials for Leveraged Small Business Tax Workshops.
 - f. Asking external stakeholders to regularly participate in Small Business Forums.
 - g. Coordinating IRS small business events for stakeholders.
 - h. Completing speaker requests for IRS Headquarters' executives or for national events.

11.53.5.10.3
(01-14-2015)

Small Business Forums (SBF)

- (1) A Small Business Forum (SBF) is an open forum with industry stakeholders that allows parties to exchange ideas, gather information about emerging stakeholder issues, manage relationships, and maintain a dialogue with stakeholder groups. By engaging local and regional small businesses, trade associations, and organizations, SL is able to identify stakeholders, issues, communicate strategic priorities, reduce taxpayer burden, and increase compliance. The SBF is a platform for building and strengthening partnerships with stakeholders. SBF represents a beneficial alternative to ad hoc meetings. Whether it is a face-to-face or a virtual small business forum with stakeholders, it is an efficient way to reach a diverse group of stakeholders with IRS key messages and introduce small business products and services. The SBF represents a non-threatening platform for stakeholders to elevate their concerns and issues.
- (2) SBFs are for stakeholder organizations representing the Small Business/Self Employed taxpayer. This can include the leaders and members of industry, financial, government, and/or minority groups. Practitioners may also be included if they represent SB/SE taxpayers as a leader or member of an association. Similar in concept to practitioner liaison forums, SBFs are leveraged activities that greatly increase the number of small business taxpayers SL can reach.
- (3) The national SBF is a model to follow. A forum is planned and conducted by stakeholder organizations in collaboration with CSO HQ as distinct from "support by CSO HQ", which implies a more passive role. The forum is a co-sponsored event, where SL leverages the influence of lead partners to draw other stakeholders to the event. As an example, national forums are co-sponsored by CSO HQ, US Chamber of Commerce, and National Federation

of Independent Businesses. All participants work as a team to ensure a successful forum. The vision is that forums will be recognized for their benefits to stakeholders in SL Field Areas.

- (4) It is important to focus on the stakeholders' "interest or needs." Forums are a way for stakeholder groups to gain assistance in navigating the IRS and connecting with the appropriate IRS functions. In addition, forums are powerful vehicles for raising issues and helping stakeholder groups provide their members with the latest Federal tax law information.
- (5) In general, audiences include both internal and external stakeholders. In setting up SBFs, each SL Field Area has the option of including a limited number of small business owners as part of those in attendance. Optimally, this would include up to three small business owners per stakeholder in attendance. However, the final determination of the number of small business owners to be included will be made at the Area level by the SL in consultation with their Area Manager. Guidance for including small business owners at a SBF can be found on the SL Field SharePoint site under Job Aids.
- (6) Consider your area and identify local representatives of financial, minority, professional, trade, and service organizations that represent small business taxpayers. The audiences can also include government agencies. The Small Business Forum (SBF) Toolkit contains a list of National Co-Sponsors and Partners. Refer to the SLF Toolkit for specific information on how to plan and deliver a successful Small Business Forum. The SBF Toolkit is located on the SB/SE Website under Small Business Forums.

11.53.5.10.4
(01-14-2015)
**Leveraged Small
Business Tax
Workshops (LSBTW)**

- (1) Leveraged Small Business Tax Workshops (LSBTW) use instructors provided by SL partners (small business/industry stakeholders and state licensing agencies) to reach small businesses and educate them on their federal tax responsibilities.
- (2) The premise of the LSBTW strategy is to support partner and stakeholder efforts by providing educational materials and serving as a resource. Partnerships may include Small Business Development Centers, Service Corps Of Retired Executives (SCORE), other educational institutions and state agencies. Partners use the IRS materials to educate small business and industry stakeholders.
 - The IRS Video portal contains video and audio presentations on topics of interest to small business, individuals and tax professionals. You will find video clips of tax topics, archived versions of live panel discussions and webinars, as well as audio archived of tax practitioner phone forums.
 - Small Business Products ordering on the Small Business Products Online Ordering page on irs.gov.
 - **OID View 256 - Leveraged Small Business Tax Workshops at OID View 256**
http://sbse.web.irs.gov/CL2/SL/outreach_initiatives/rq_view.asp?id=256.
- (3) For ordering procedures for SBTW Leveraged partners, please see the Ordering Products for Small Business Tax Workshops section.

11.53.5.10.4.1
(01-14-2015)

**Definitions of Leveraged
Small Business Tax
Workshops**

- (1) Classroom training: A partnering organization organizes, markets, and staffs (with non-IRS instructors) live classroom training using IRS materials. IRS materials include forms and publications that partners can order. SLs act as facilitators to connect volunteer instructors with partner organizations producing workshops so partners can build and maintain their own instructor cadres.
- (2) On-line self-directed learning: A partner organization has a link on its web site to IRS's online classroom and/or small business workshop products and markets them to their members.
- (3) Self-directed learning: A *Virtual Small Business Tax Workshop* is available at the following link: <http://www.irsvideos.gov/SmallBusinessTaxpayer/virtualworkshop>

11.53.5.10.4.1.1
(01-14-2015)

Responsibilities

- (1) SL Headquarters:
 - a. Develops and coordinates all IRS materials for SBTW with representatives from SL Field and Communications.
 - b. Markets LSBTW and online materials to partners at the national level.
 - c. Coordinates with the National Distribution Center (NDC) to assure partners' ability to order sufficient quantities of workshop materials.
- (2) SL Field:
 - a. Becomes familiar with the Small Business Tax Workshop (SBTW) presentations and materials.
 - b. Markets the features and benefits of the workshop to local partners via irs.gov (30 days advance notice is required).
 - c. Conduct demonstrations of IRS products for staff and instructors, including the SBTW and other products.
 - d. Establishes new accounts with the NDC for partners who provide SBTW, advises them of their account numbers, and informs them of the current guidelines for ordering products for SBTW.
 - e. Explains to partners how to find/link to the Online Classroom and the Virtual SBTW.
 - f. Advises partners to market their workshops to use the phrase "In partnership with the Internal Revenue Service, not sponsored by..."
 - g. Publicizes partners' workshops by posting them to the Small Business Events listing on irs.gov.
 - h. Refers inquiries from small business owners and stakeholder organizations to partners who produce SBTW and to the Small Business Events listing on irs.gov.
 - i. Acts as facilitator to connect volunteer instructors with partner organizations producing workshops so they can build and maintain their own instructor cadres.
 - j. Identify bilingual instructors to deliver non-English leveraged SBTW, allowing SLs to assist partners in building and maintaining their own instructor cadres.
- (3) Partner Organization:
 - a. Organize, market, and staff live workshops using IRS workshop course and/or their own materials.
 - b. Link to Small Business Taxes: The Virtual Workshop on irsvideos.gov.
 - c. Publicize the IRS's *Small Business Workshop*.

11.53.5.10.4.1.2
(01-14-2015)

**Leveraged Small
Business Tax Workshop
Products**

- (1) Leveraged Small Business Tax Workshop Products include: on-line streaming videos and Virtual SBTW.

11.53.5.10.4.1.2.1
(01-14-2015)

**Ordering Products for
Small Business Tax
Workshops**

- (1) Partner organizations may order SBTW materials by using Form 12196, *Small Business Tax Product Order Form for IRS Designated Partners*. This form is found on the web at the <http://core.publish.no.irs.gov/forms/public/pdf/f12196--2014-01-00.pdf> or by calling the Program Telephone number at 1-800-829-2765. See the Small Business Tax Product Distribution Program website at <http://publish.no.irs.gov/distsys/smallbus/sbrc.html>.
- (2) The Stakeholder Liaison initiates contact with the National Distribution Center (NDC) Administrator to establish an account for the partner. The NDC will e-mail Form 12196 to the partners with an assigned account number, and instructions on the ordering process.
- (3) The Stakeholder Liaison will initiate the contact to establish a new partner's account by e-mailing the NDC at WI.SB.Administrator@irs.gov.

Note: A permanent address must be provided for the partner organizations. The National Distribution Center (NDC) cannot process "one time" shipments.

- (4) The Stakeholder Liaison must provide the following "partner information" to the Distribution Program Analyst:
 1. Account Type ("I" = Industry Association, "E" = Resource Centers or for those conducting Small Business Tax Workshops on behalf of the Service).
 2. Organization Name.
 3. Attn.: (if appropriate).
 4. Street address (No P.O. Box)
 5. City.
 6. State.
 7. Zip Code.
 8. Partner's Name.
 9. Partner's telephone number including area code.
 10. Partner's fax number including area code.
 11. Partner's e-mail address (mandatory).
- (5) The program analyst will send the e-mail letter and attach Form 12196 with certain fields pre-populated. The pre-populated account number field cannot be altered. Once the Form 12196 is received, the partner can begin placing orders. Be sure the partner understands he/she will need this account number and the Form 12196 for placing future orders.
- (6) Partners with account numbers order tax products by completing Form 12196 and e-mailing the order to: pdf.orders@efrms.enterprise.irs.gov. Partners may follow-up on existing orders by calling (800) 829-2765.
- (7) The NDC will send workshop materials that are in stock. It will not back-order out of stock items for workshops because of the likelihood the workshop will be over before the item is back in stock.

- (8) If any of the materials ordered for a workshop are on back-order, customer service representatives will notify the partner that items will not be in the shipment.
- (9) Products must be ordered approximately two to three weeks in advance of the SBTW. The NDC can neither process “Expedite” orders, nor can it promise delivery on a specific date/time.
- (10) When an order is accepted, the customer is given a 14 digit Centralized Inventory Distribution System (CIDS) Order Number. This number is included in the acknowledgement e-mail message sent to the partner. When following up on the status of an order, the 14-digit CIDS order number is required.
- (11) Products that are shipped to the partner may arrive in multiple shipments.

Note: Online ordering partners may order a limited selection of products at “Small Business Products Online Ordering” on *irs.gov*.

11.53.5.10.5
(01-14-2015)
**Content Publishing
Requests (CPR)**

- (1) The CPR is an application developed to assist Content Providers in completing and submitting their changes to content on the Small Business and Self-Employed pages on *irs.gov* and on the My SB/SE web pages. All content submissions or change requests must be submitted using the CPR Application. CSO HQ and Field employees can access the CPR application on the Content Publishing Request page of My SB/SE.

11.53.5.10.6
(01-14-2015)
**SB/SE Excellence in
Partnering Recognition
Program**

- (1) The SB/SE “Excellence in Partnering” Recognition effort was established to publicly recognize external stakeholder efforts that support and deliver products, services, and education to the SB/SE customer we serve, with the belief that an informed customer is more likely to be a compliant customer. The award will encourage ongoing productive partnerships, advance new and leveraged partnerships, and support the mission and goals of the SB/SE organization. This process is available to all levels in SB/SE, from employers, to analysts, to managers, directors, and executives. This program addresses two key categories of “external” stakeholders:

1. Practitioners (CPAs, enrolled agents, or other tax preparers).
2. Industry stakeholders (such as leveraged partners, Chambers of Commerce, governmental agencies, etc.).

The “Excellence in Partnering Program” is the only officially sanctioned form of external stakeholder recognition. It is imperative that SB/SE has a consistent process for granting recognition and that we do not incur excessive cost in doing so. Additional information on the “Excellence in Partnering Program”, including resources, recognition examples and frequently asked questions can be found on MySb/SE Website under Stakeholder Relationship Management.

11.53.5.10.7
(01-14-2015)
**Information Reporting
Program Advisory
Committee (IRPAC)**

- (1) The Omnibus Budget Reconciliation Act of 1989 contained an administrative recommendation that the IRS establish a federal advisory committee to discuss improvements to the Information Reporting Program. As a result, the Information Reporting Program Advisory Committee (IRPAC) was established in 1991.
- (2) The IRPAC is administered by the National Public Liaison (NPL) Office under the direction of the Chief, Communications and Liaison. The IRPAC is composed of members who represent various segments of the Information Reporting Program community from major national professional and trade as-

sociations to state tax agencies. The committee is divided into the following four subcommittees: Burden Reduction, Emerging Compliance Issues, Employee Benefits & Payroll and International Withholding & Reporting.

- (3) The IRPAC advises the IRS on information reporting issues of mutual concern to the private sector and the federal government. The committee works with the Commissioner and other IRS executives to provide recommendations on a wide range of information reporting administration issues. SL HQ partners directly with the NPL for coordination of all SB/SE related issues.

11.53.5.10.8
(01-14-2015)

**Internal Revenue Service
Advisory Council
(IRSAC)**

- (1) The Internal Revenue Service Advisory Council (IRSAC) provides an organized public forum for IRS officials and representatives of the public to discuss relevant tax administration issues. The council is composed of members who advise the IRS Commissioner on issues that have a significant effect on federal tax administration.
- (2) Council members represent diverse backgrounds and bring various experiences to bear on the agency's policies, programs, and procedures.
- (3) The council is authorized under the Federal Advisory Committee Act; Public Law No. 92-463. The group suggests operational improvements and offers constructive observations about IRS's current or proposed policies, programs, and procedures. It also advises the IRS on particular issues having significant effect on federal tax administration.
- (4) The IRSAC is strategically structured into subgroups that mirror three IRS "Services and Enforcement" operating divisions - LB&I, W&I, and SB/SE (TE/GE has its own advisory committee). The IRSAC is administered by the NPL Office under the direction of the Chief, Communications and Liaison.
- (5) SL HQ partners directly with NPL to coordinate all SB/SE related issues.

11.53.5.10.9
(01-14-2015)

**Taxpayer Advisory Panel
(TAP)**

- (1) The Taxpayer Advisory Panel (TAP) is a federal advisory committee made up of citizen volunteers representing all 50 states, the District of Columbia and Puerto Rico. They are dedicated to helping the IRS identify ways to improve customer service and respond to taxpayers' needs. TAP provides a "grass roots" perspective on a number of issues, including setting priorities that often reduce taxpayer burden. TAP works primarily with the SB/SE and W&I on policy and procedures that reduce taxpayer filing and paying burden. SL HQ serves as the gatekeeper for all TAP interactions with the SB/SE and/or any issues that impact the small business communities.

11.53.5.10.10
(01-14-2015)

**CSO Headquarters
Operations Support and
Disaster Assistance**

- (1) The Chief, CSO Headquarters Operation Support and Disaster Assistance (DPO), is a manager in the operating division of SB/SE Communications and Stakeholder Outreach function with overall responsibility for coordinating disaster relief with the appropriate State Disaster Assistance Coordinator (SDAC). When a disaster occurs, the DPO assumes primary responsibility for determining and/or coordinating disaster tax relief, serves as the IRS representative to Federal Emergency Management Agency (FEMA) and other federal agencies, and provides support, as needed, to the SDAC. The DPO serves as the key technical representative on the Disaster Tax Administration Policy Group (DTAPG). See IRM 25.16.1, Disaster Assistance and Emergency Relief - Program Guidelines.

11.53.5.10.10.1
(01-14-2015)

**National Disaster
Assistance Sponsor
Agreement Coordinator
Procedures**

- (1) **Background:** The Chief, CSO Support and Disaster Assistance is the IRS manager with overall responsibility for IRM 25.16.1, *Disaster Assistance and Emergency Relief Program*, that contains the guidelines and operating procedures for responding to federally-declared disasters. IRS has entered into partnership agreements with several professional practitioner organizations. These organizations augment IRS resources to provide tax information and assistance to disaster victims at FEMA disaster recovery centers and other disaster locations. The Chief, CSO Support and Disaster Assistance has program responsibility for negotiating, obtaining, and coordinating the process for securing Memorandums of Understanding (MOU) between IRS and national practitioner organizations nationwide.
- (2) **Securing Agreement:** To provide program support in response to federally-declared federal disasters, the Chief, CSO Support and Disaster Assistance:
 - a. Contacts national practitioner organizations regarding the IRS Volunteer Disaster Assistance and Emergency Relief Program. This may be achieved through meetings, conference calls, e-mails, or other appropriate means.
 - b. Offers and negotiates a MOU, once the practitioner organization has been informed about the program.
 - c. Coordinates with C&L Media Relations to develop and issue a news release announcing the agreements with the practitioner organization(s).
 - d. Notifies SL Field of the signed MOU.
 - e. Provides SL Field contacts to national organization for coordination of local agreements.
- (3) To provide program support in response to signed national MOUs, SL Field representatives:
 - a. Contact local practitioner organizations regarding the IRS Volunteer Disaster Assistance and Emergency Relief Program. This may be achieved through meetings, conference calls, e-mails, or other appropriate means.
 - b. Secure local Sponsor Agreements and notify headquarters of the signed local Sponsor Agreements. Local Sponsor Agreements are maintained by the SL Field office. The Individual Volunteer Agreements are secured and maintained by the local association.
- (4) **SL Field Coordination with Volunteer Practitioners:** When volunteer practitioners support is provided at the FEMA Disaster Recovery Center or other disaster assistance locations, SL Field representatives:
 - a. Contact the sponsor organization to inform them of the number of volunteers needed, the location, and hours of service.
 - b. Obtain disaster activity reports from volunteer practitioners as described in IRM 25.16.1, *Disaster Assistance and Emergency Relief Program*.
 - c. Record and roll up all disaster-related taxpayer contacts (units) and time expected (hours) on the Disaster Assistance Activity Report (DAAR).
- (5) **Reporting Requirements:** To provide program support and coordination, the SL Field representative adheres to the following reporting requirements:
 - a. Maintains ongoing communication with Chief, CSO Support and Disaster Assistance.

- b. Conducts ongoing program monitoring and analysis to evaluate program effectiveness.
- c. Provides periodic reports that identify program strengths and recommendations for program improvement.
- d. Maintains historical files.
- e. Ensures that the individual volunteer agreements are secure and maintained by the local association.

11.53.5.11
(01-14-2015)
**Small Business
Regulatory Enforcement
and Fairness Act
(SBREFA)**

- (1) **Background:** The Small Business Regulatory Enforcement and Fairness Act (SBREFA) ensures that Federal regulatory agencies consider the effect of their regulations on small businesses and provides relief to small businesses in certain cases. The Small Business Administration (SBA) provides general oversight of agency compliance with SBREFA. The SBA Office of the National Ombudsman (ONO) provides specific oversight, and submits an annual report to Congress.
- (2) SL HQ serves as the IRS contact point for the SBREFA program and supports this work by:
 - Coordinating SBREFA comments.
 - Assuring field coverage of the local Regulatory Fair hearings.
 - Collaborating with SBA ONO and operating divisions within the IRS.
 - Writing semi-annual and annual reports on the IRS's implementation of SBREFA.
- (3) Publication 4689, *Your Rights as a Small Business owner under the Small Business Regulatory Enforcement Fairness Act (SBREFA)*, can be used internally as well as externally to educate and provide awareness.

11.53.5.11.1
(01-14-2015)
**SL HQ Processing
SBREFA Comments**

- (1) SBREFA comments are formal complaints filed through the SBA Office of the National Ombudsman by the small business owner.
- (2) There are three types of comments:
 - **Case Specific Comments:** Involve correspondence indicating the IRS has taken some action to which the taxpayer disagrees. They include complaints about collection actions, account problems, audits, misapplied payments, unpaid accounts, penalties, and tax assessments. Taxpayer Advocate Service (TAS) responds to these comments.
 - **Systemic Comments:** Involve correspondence identified as systemic problems that happen on a regular basis. TAS responds to these comments.
 - **General Comments:** Involve correspondence with questions about tax law, regulations, compliance initiatives, complaints about IRS employee misconduct, letters identifying tax frauds, questions about the burden certain laws or procedures have on taxpayers, and information requests. SL responds to these comments.
- (3) The SBA ONO will e-mail, fax and will mail the original copy of the formal complaint to the IRS.
- (4) The SL HQ SBREFA Coordinator will contact the SBA ONO within seven (7) days of the agency receiving the comment. The SL HQ SBREFA Coordinator will prepare an acknowledgment letter and provide information about the IRS Division or Function that will be assigned the comment.

- (5) When the comment is received in CSO HQ, the date and initials are placed at the top of the complaint to document receipt. The comment will contain the specific complaint raised by the taxpayer and substantiating documentation. Taxpayer information (i.e., IRS notices addressed to the taxpayer, tax return information, and audit papers) may be contained within the documentation and must be safeguarded in a manner to prevent unauthorized disclosure.
- (6) Review the SBREFA Comment Form - specifically the "Confidentiality/Disclosure" section. This section will have three choices of which the taxpayer will have selected only one:

Choices	Actions
Choice 1 - My identity and the identity of my small business may be disclosed only to the ONO and the RegFair Board.	<p>This will not include the name nor disclose any taxpayer Identification Numbers, which makes it difficult, if not impossible, to provide a response to ONO.</p> <ul style="list-style-type: none"> The name of the company will be assigned an alias "Company #" by ONO. At a very minimum, provide a general response back to ONO addressing the issue. Assign the comment to the applicable IRS function for a written response. The response should be routed via SL to ONO on IRS letterhead (with proper signature authorizations). Alternatively, the assigned IRS function may choose to respond directly to ONO and provide a courtesy copy to SL.
Choice 2 - My identity and the identity of my small business may be disclosed only to the relevant federal agency, the ONO and the RegFair Board.	<p>Requires a Form 8821, <i>Taxpayer Information Authorization</i>, signed by the taxpayer before IRS may go forward.</p> <ul style="list-style-type: none"> The IRS is prohibited from discussing any taxpayer issue with a third-party unless there is proper authorizations by the taxpayer to do so (i.e., Form 8821 to discuss a specific tax type/tax year, etc.)
Choice 3 - My identity and the identity of my small business may be fully disclosed and made public.	<p>Requires a Form 8821, <i>Taxpayer Information Authorization</i>, signed by the taxpayer before IRS may go forward.</p> <ul style="list-style-type: none"> The IRS is prohibited from discussing any taxpayer issue with a third-party unless there is proper authorization by the taxpayer to do so (i.e., Form 8821 to discuss a specific tax type/tax year, etc.)

- (7) Obtain Form 8821, *Tax Information Authorization*, for Choices 2 and 3 if necessary:
 - Typically a signed Form 8821 will not be in the SBREFA Comment package. Fax an interim response to ONO along with the Form 8821 and instructions asking ONO to secure a signed Form 8821 and forward to SL .
 - Request a stay until a signed Form 8821 can be secured. (ONO fax 202-481-5719). Once Form 8821, *Tax Information Authorization*, is signed, forward or fax the entire package to TAS (Fax 202-622-6113) or any other office that will be working the case.
- (8) Store all historical documentation in a secured area, i.e., locked cabinet drawer, to avoid an unauthorized disclosure.
- (9) CSO is responsible for general comments cases only. CSO does address any technical aspects of the SBREFA comments.
- (10) The CSO HQ SBREFA Coordinator may prepare a written response after re-researching or forwarding the comment to another Business Unit (BU) that can respond to the comment such as:
 - Office of Professional Responsibility.
 - Office of Communications and Liaisons.
 - Office of Privacy, Government Liaison and Disclosure.
 - Chief Counsel.
- (11) If SL is unable to complete the comment within 30 days, an interim response letter is sent by the end of the first 30 days with a contact point identified and an estimated completion date established.

11.53.5.11.1.1
(01-14-2015)
**Taxpayer Advocate
Service (TAS)
Processing of SBREFA
Comments**

- (1) Once the required disclosure authorizations are received, TAS works the issue by coordinating with the local IRS office where the taxpayer's case was handled.
- (2) TAS prepares a response and responds directly to the ONO.
- (3) TAS' procedures are in the IRM 13.1, *Taxpayer Advocate Case Procedures*.
- (4) The IRS is rated on the timeliness and quality of response to the ONO in its annual report to Congress. The desired time frame is 30 days.

11.53.5.11.1.2
(01-14-2015)
**SBREFA Hearings and
Roundtables (HQ and
Field)**

- (1) SBA plans it's hearing calendar by Fiscal Year (FY) (October - September). A proposed calendar is released to all federal agencies in early fall. The SBA Calendar is also posted on the ONO Web site at the following: <http://www.sba.gov/aboutsba/sbaprograms/ombudsman/index.html> .

Note: Since the SBA calendar often changes, it is very important to periodically check the website for changes.

11.53.5.11.1.3
(01-14-2015)
**SL HQ Coordination
Responsibilities**

- (1) SBA will request representation for Reg Fair hearings. Once requested, SL HQ will determine the level of IRS representation needed at the hearing.
 - If it's promotional in nature, the SL Field Manager or an SL Tax Analyst is fine.
 - If there is a tax issue involved, ensure that the SL Area Manager and local TAS representatives (preferably the Associate Advocate) are present .

- If the issue is about abuse of authority or retaliatory actions by an IRS Compliance employee, notify SB/SE Compliance and request that a SB/SE Compliance Area Manager attend the hearing.
- (2) At the beginning of each fiscal year, send a memorandum from the Director, CSO HQ to the Director, SL Field and staff assistant so the SL Field Area Managers or SLs can plan to attend the local hearings. Ask them to provide a local SL point-of-contact who will be handling the events (usually it is an SL Area Manager).
- (3) Monitor the SBA Calendar at least once or twice a week. If there is a change on the calendar, immediately notify the affected SL Area Manager of the designated SL Tax Analyst.
- (4) Even if there is no change on the calendar, send reminders to SL Area Managers one month in advance of upcoming hearings in their geographic area.
- (5) TAS also provides representatives at the hearings. Coordinate at the national level with TAS to ensure local coverage.
- (6) SL HQ attendance at the hearings is optional.

11.53.5.11.1.4
(01-14-2015)

**SL Field Attendance and
Reporting
Responsibilities**

- (1) The description of the SL coordination responsibilities discusses various levels of field involvement.
- (2) If a RegFair hearing occurs in an SL Area, the SL Tax Analyst is available to answer questions and let the Area Manager know the details of the event.
- (3) The primary SL Field responsibilities are:
 - Add the RegFair Hearings. or Roundtable event to the CSO Calendar of Events.
 - Attend the hearing.
 - Answer questions.
 - Take back questions that cannot be answered.
 - Make a brief presentation if appropriate.
 - Prepare a summary report and e-mail it to the CSO HQ SBREFA coordinator.

The summary report should include:

- Date of the hearing.
- Title of the hearing.
- Summary.
- Results (local).
- Opportunities (national).
- Attendees list, name, company, e-mail address (optional).
- (4) The IRS is "rated" on its level of attendance at RegFair hearings by the SBA ONO in its annual report to Congress.

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| <p>11.53.5.11.1.5
(01-14-2015)
SBREFA Rating Criteria (SL HQ Only)</p> | <ol style="list-style-type: none"> (1) The Office of the National Ombudsman (ONO) sends a formal letter to the heads of Federal agencies to announce the SBREFA Rating Criteria with a courtesy copy to CSO HQ. (2) SL HQ shares the Rating Criteria within the IRS by preparing a memo for the signature of the Director, CSO HQ who will: <ul style="list-style-type: none"> • Attach the incoming letter from the ONO • Distribute the memo depending upon the affected IRS areas |
| <p>11.53.5.11.1.6
(01-14-2015)
SBREFA, ONO Annual Report to Congress (SL HQ Only)</p> | <ol style="list-style-type: none"> (1) The ONO may also prepare a Report to Congress in the spring with input from the federal agencies to be rated. CSO HQ provides input to the Annual Report to Congress. (2) Prior to submitting or testifying before Congress, the ONO provides a draft version of the report and allows for comments. |
| <p>11.53.5.11.1.7
(01-14-2015)
SBREFA Compliance Assistance Resources Report</p> | <ol style="list-style-type: none"> (1) The ONO prepares a Compliance Assistance Resources and Points of Contact Available to Small Businesses Report that is published in the Federal Register in June. SL provides input to the Compliance Assistance Resources and Point of Contact Report. |
| <p>11.53.5.11.1.8
(01-14-2015)
SBREFA Hill Hearings and One-On-One Meetings with the SBA National Ombudsman (SL HQ Only)</p> | <ol style="list-style-type: none"> (1) SBA ONO One-On-One meetings between SBA ONO and the IRS may or may not be requested annually. The last such meeting was in January 2010. Parameters for the meeting: <ul style="list-style-type: none"> • The meeting should be held in downtown (Washington, DC) for 1-2 hours in length. • The meeting is typically at the request of the ONO. • The ONO will propose an agenda that CSO HQ SBREFA coordinator may modify to meet SB/SE needs. • The ONO will coordinate and invite applicable IRS personnel. |
| <p>11.53.5.12
(01-14-2015)
Bank Secrecy Act (BSA)/ Anti-Money Laundering (AML) Outreach</p> | <ol style="list-style-type: none"> (1) In December, 2011, the BSA/Special Programs group assigned to Stakeholder Liaison Headquarters was disbanded. (2) The Financial Crimes Enforcement (FinCEN) has sole responsibility for BSA/ Title31 education and outreach to Money Services Businesses (MSB) and Non-Banking Financial Institutions (NBFI). IRS employees receiving BSA/ Title31 speaker requests should forward such request to FinCEN at SpeakingEngagements@fincen.gov. (3) Communication initiatives, which support the Fraud/BSA strategic plan and, which can be delivered to SB/SE stakeholders by SL Field will continue to be worked by Stakeholder Liaisons: i.e., Form 8300, Report of Cash Payments over \$10,000 received in Trade or Business, and FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR). Outreach and educational materials for the Form 8300 (OID View 62) and the FBAR Program (OID View 50) have been developed jointly by Communications and BSA Compliance Policy and are reviewed annually, SL Field refresher training is conducted on a regular basis. |

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