



Part 13. Taxpayer Advocate Service

Chapter 1. Taxpayer Advocate Case Procedures

Section 15. Customer Complaints/RRA98 §1203 Procedures

13.1.15 Customer Complaints/RRA98 §1203 Procedures

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13.1.15.1 (01-06-2009)

Introduction to Customer Complaints/RRA98 §1203 Procedures

1. Complaints about IRS employee conduct should be evaluated and acted upon according to the procedures described in **RRA '98 §1203 All Employee Guide (Document 11043)**.
 - Allegations determined to be potential IRC §1203 violations will be sent to Treasury Inspector General for tax Administration (TIGTA) for processing and investigation, if required. See *IRM 13.1.15.3*, RRA98 §1203 - Employee Responsibilities.
 - Allegations determined to contain no §1203 violations will be handled using administrative procedures. See *IRM 13.1.15.4*, Customer Complaints (Non - §1203 Violations).

13.1.15.2 (01-06-2009)

Elements of Misconduct

1. The Taxpayer Bill of Rights II (TBOR 2) defines three elements of misconduct:
 - An employee violated a law, regulation, or rule of conduct (these cases are worked and reported by Treasury Inspector General for Tax Administration (TIGTA);
 - An IRS system failed to function properly or within proper time frames (these cases are worked as Taxpayer Advocate Service cases); or
 - An IRS employee treated a taxpayer inappropriately in the course of official business. For example, rudeness, over zealousness, excessive aggressiveness, discriminatory treatment, and intimidation. (These cases will be worked/handled by management within the employee's function.)

13.1.15.3 (01-06-2009)

RRA98 §1203 – Employee Responsibilities

1. Employees should have a basic understanding of the conduct provisions of IRC § 1203 as outlined in Document 11043, RRA98 § 1203 All Employee Guide. Employees are also responsible for reporting allegations involving potential IRC § 1203 violations to their manager for forwarding to the appropriate officials. Depending on the nature of the allegations, these officials may be management or TIGTA.
2. The employee's manager is required to complete Form 12217, § 1203 Allegation Referral Form, and determine if the case should be referred to TIGTA or management. Except for EEO and tax related issues, allegations relating to all Executives, Senior Level Managers (paybanded and supervisory GS-15s) and Criminal Investigation Employees must be directly and immediately referred to TIGTA.
3. The following types of employee misconduct cases require referral to the manager for §1203 consideration:
 - False statements under oath;
 - Falsification of documents;
 - Assault or battery;
 - Misuse of IRC § 6103 (Disclosure);
 - Threat of Audit;
 - Seizure violations;
 - Infringement of taxpayer's constitutional rights;
 - Harassment/Retaliation;
 - Discrimination;
 - Failure to file; or
 - Understatement of liability.

13.1.15.4 (07-31-2010)