

Customer Complaints (Non - §1203 Allegations)

1. Information regarding inappropriate behavior may be brought to the Case Advocate's attention through internal sources, taxpayers or third parties. All cases alleging inappropriate conduct or handling by an IRS employee or IRS manager, must be referred to the employee's manager. However, allegations relating to the manager should be referred to that manager's immediate manager. Obtain the taxpayer's name, address, telephone number and specifics of the alleged inappropriate behavior and or complaint. Also obtain the name, identification number, function and location of the IRS employee. Submit the information, as indicated above, to the manager for appropriate action.
2. Issues or concerns involving IRS policy, procedure, or practice may be referred to the Human Capital Office, Employee Conduct and Compliance Office (ECCO). ECCO ensures employee and taxpayer concerns about IRS employee conduct are addressed in a fair, objective and timely manner. For additional information see Document 11325, *Don't Let it Happen to You! Section 1203 Tax Compliance Violations*.

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