
TIGTA Writing and Style Guide



TIGTA Office of Communications

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Welcome!

...to the latest update (Version 1.5) of the TIGTA Writing and Style Guide, humbly prepared by TIGTA's Office of Communications. This Guide is a living document: It expands upon the style and process guide developed for the Treasury Inspector General for Tax Administration (TIGTA) Semiannual Report (SAR). The Guide is intended to aid all TIGTA employees in the creation of various written materials. Our hope is that it will continue to be a comprehensive reference to be used in preparing all of TIGTA's many written products, from the SAR to news releases.

The Guide incorporates information from a variety of sources, including:

- Direct input from the Inspector General (IG) and TIGTA's functional areas;
- "Writing for the IG," produced by the Office of Mission Support (version dated August 24, 2010);
- The *Government Printing Office (GPO) Style Manual*;
- The *Associated Press (AP) Stylebook*; ¹
- "Writing Real English in a Bureaucratic World," a writing course taught at the Taxpayer Advocate Service;
- William Strunk Jr. & E.B. White's famous *Elements of Style*; and
- The TIGTA Operations Manual.

The writing conventions and preferences of this Guide apply to the SAR, TIGTA news releases, official correspondence, audit reports, and all other documents TIGTA distributes to a public or general audience (*i.e.*, our own employees and managers, IRS employees, members of Congress, taxpayers, and other stakeholders).

However, different portions of the Guide will of course need to apply to different documents, so you will not necessarily use all of these standards in every document. For example, if you are preparing a letter for the IG, you will not need footnotes. We highly recommend that all employees refer frequently to the Appendix called "Rules of the Road and Consistency," a set of stylistic rules arranged alphabetically for quick reference.

Without the wise counsel and active participation of the Office of Audit, the Office of Investigations, the Office of Inspections & Evaluations, the Office of Mission Support and the Office of Chief Counsel, this Guide, which reflects the collective wisdom of some of the best minds at TIGTA, could never have happened. Our incorporation of suggestions from all the functions has led to, we believe, what appears to be organizational consensus around this document. Being a part of this effort has been a tremendous gift, for by collaborating to find agreement among all the functions, we end up with a powerful document that is uniquely representative of not one but all. And that is a very powerful tool indeed.

Without question, as communications and an agency's needs for them are in a constant state of evolution, this Guide is expected to grow and change as well. We welcome your comments and ideas for improvement, including any modifications that you think might be appropriate for your office.

Sincerely,



¹ In the event of a conflict between the *GPO Style Manual* and the *AP Stylebook*, the latter prevails.

1. Writing Guidelines

1.1. The Inspector General (IG) prefers clear, direct writing and does not want TIGTA's written materials created for a public audience to sound like other government reports which are often confusing, repetitious, and boring. If you are working on the Semiannual Report (SAR) to Congress, audit reports, or any other document for an external audience, keep in mind that these materials are not intended for an internal audience and must be easy for our readers to understand. Effective communication is also critical to our mission when we are distributing complex, technical information to any and all taxpayers and stakeholders.

1.2. **Read other documents the IG has approved** (e.g., congressional testimony, talking points, letters, past semiannual reports, etc.).

1.2.1. By accomplishing this, you will have a better idea of the IG's writing preferences and style.

1.3. **Avoid acronyms, buzzwords, and jargon.** We may understand TIGTA and Internal Revenue Service (IRS) terms and acronyms, but they are meaningless to outsiders (and insiders with different levels of knowledge). It is important to place yourself in the reader's shoes.

1.3.1. Avoid using buzzwords and jargon, such as "touch base," "mission critical," "results driven," "core competencies," "take ownership," and "the big picture."

1.3.2. For more detailed information about acronyms, please refer to Rule 9.2 in this Guide, Rule 9.48 in the [U.S. Government and Printing Office \(GPO\) Style Manual](#), and Chapter A, entitled, "abbreviations and acronyms" of the *Associated Press (AP) Stylebook*.

1.4. **Avoid the passive voice and use the active voice whenever possible.**

1.4.1. Although there are some instances when you will have to use the passive voice, the active voice should be used as often as possible. In *The Elements of Style*, the authors emphasize that the "habitual use of the active voice...makes for forcible writing." This is the type of writing that the IG desires.

For example:

Use "I called Taylor" (*active*) instead of "Taylor was called by me." (*passive*)

Use "TIGTA issued one audit report with questioned costs during this semiannual reporting period" (*active*) instead of "One audit report with questioned costs was issued during this semiannual reporting period." (*passive*)

1.4.2. The passive voice shades responsibility; we do not want to shade responsibility.

For example:

Use “The Collection function determined these elderly taxpayers are subject to the Federal Payment Levy Program (FPLP)” instead of “A decision was made by the Collection function that the Social Security benefit recipient taxpayers would be subject to the FPLP.”

1.4.3. The decision of when to use the passive voice sometimes depends on the “need of making a particular word the subject of the sentence” (Strunk and White). For example, “In February 2005, an IRS employee was arrested for fraud.”

1.4.4. For more detailed information on the use of active and passive voice, please refer to *The Elements of Style* by William Strunk Jr. and E.B. White.

1.5. **Do not use too many verbs or bury the primary one.**

1.5.1. Clarify and simplify.

For example:

- “TIGTA will train its employees” is better than “TIGTA will provide training for its employees.”
- “Use” is better than “utilize.”
- “Explain” is better than “elucidate.”
- “Begin” or “initiate” is better than “Commence.”

1.5.2. Use only real verbs. Do not try to make verbs out of words like “suspense,” “sequence,” “partner,” “transition,” or “baseline.”

1.5.3. Use descriptive verbs. Avoid overuse of the verb “to be” (e.g., be, am, is, are, was, were, being, or been).

1.6. **Omit wordiness and simplify compound constructions.**

1.6.1. Words and phrases such as “currently” and “in the process of” are usually superfluous.

For example:

Eliminate useless phrases, such as:

- “At a later point in time” *which means* “later.”
- “The question as to whether” *which means* “whether.”
- “Is of the opinion that” *which means* “believes.”
- “In the event that” *which means* “if.”

1.6.2. Omit surplus words (e.g., a, the, by, of, on, that, for, with, there, it).

1.6.3. Simplify compound constructions.

For example:

- Use “then” instead of “at that point in time.”
- Use “to” instead of “for the purpose of.”
- Use “because” instead of “for the reason that.”
- Use “by” or “under” instead of “in accordance with.”
- Use “to” instead of “in order to.”
- Use “if” instead of “in the event that.”
- Use “before” instead of “prior to.”
- Use “after” instead of “subsequent to.”

1.7. **Do not repeat words.**

1.7.1. Avoid overused IRS terms, such as “issuance,” “prior to,” and “result in.” Use alternatives, which can be found in a thesaurus at www.dictionary.com.

1.8. **Be concise.**

1.8.1. Use short sentences instead of long ones.

For example:

Use “If the IG requests your assistance drafting promotional products for TIGTA, refer to his priorities,” instead of,

“In the event that a request is made by the Inspector General for your assistance in drafting products for the promotional use of TIGTA, there should be references to the priorities he stated.”

1.8.2. Arrange words carefully. Place the modifier close to what it modifies. Words like “only,” “often,” and “all” can cause confusion. For example:

Revise the tax recommendations applicable to corporations to grant extensions of time to file *only* to payment-compliant corporations.

Note the location of the modifier “only.”

1.9. **Watch the hyperbole.**

1.9.1. Let your facts and data speak for themselves. Do not overdramatize facts by using words like, “unfortunate,” “alarming,” “outstanding,” “brilliant,” “wrongheaded,” *etc.* This type of wording is only rhetoric, not analysis and informed discussion.

1.10. **Customize your spelling and grammar check.**

1.10.1. Look for the passive voice and assign a readability factor and grade level to your documents. This is not an absolute measure, but gives you a good general estimate; the higher the level of reading ease, the better. Aim for a grade range of 10 to 12, *i.e.*, high school level.

To customize your spelling and grammar check, in Microsoft Word 2010, you will need to:

- Go to Review, then Spelling and Grammar
- Click on the appropriate tabs to customize your spelling and grammar search.
- Please do not rely solely on spell-check. Always proof read with your own eyes.

1.11. Final Note.

1.11.1. You may wonder if these guidelines are necessary: They are. The need for clear, concise, understandable writing was never better illustrated than in the following series of messages from one of our IRS colleagues:

1.11.1.1. First Message:

Through a collaborated effort supporting Root Cause Analysis (RCA) 2276, the issues impacting ERAP performance are resolved. Months of log file analysis, ACE trace analysis, ACE Live analysis, telecom infrastructure analysis (routers, switches, circuits), and internal system checking (DNS, DHCP, IAS, Exchange, Radius, *etc.*) contributed to successful resolution. Infrastructure problems identified and resolved included excessive retransmissions of data, packet loss, duplicate IP Addresses issued on Exchange Servers, and telecommunications circuit capacity issues. These problems were rectified by upgrading firmware on AD Server Network Interface Cards, upgrading the ERAP Radius Authentication server version, modifying the Exchange DNS Scope, and upgrading a telecommunications circuit.

The ERAP War Room process resulted in 484 warm hand-offs to the War Room. Although many hand-offs occurred as a result of the problem identified in this RCA, most problems escalated to the War Room were related to user education, software installation, and last mile Internet Service Provider issues.

As a result of this success, the ERAP War Room will close as of Thursday, January 22nd, 2009 and we will revert back to existing problem reporting processes by calling the ESD at 1-866-7HELP4U (866-743-5748) or TDD/TTY: 1-866-435-7488 (1-866-HELP4U6).

With the impending phased roll-out of 21,000 additional Aircards starting in early February, should it become necessary to reconvene the ERAP War Room to assist in troubleshooting efforts, it would only take 24-48 hours to do so.

1.11.1.2. Second Message

To clarify the message sent last week, we have successfully resolved the problems that had been impacting many of our ERAP users during the previous months. We will continue to monitor the performance and respond quickly if there are issues. If you have any issues or need assistance moving forward, please contact the Enterprise Service Desk at **1-866-7HELP4U (866-743-5748) or TDD/TTY: 1-866-435-7488 (1-866-HELP4U6)**. Thank you for your patience.

- 1.11.1.3 The second message is not perfect. It still uses jargon like, “impacting,” and “moving forward.” But, which message would you rather read?

2. Formatting Guidelines

2.1. Applicability.

- 2.1.1. These rules apply to the TIGTA SAR, audit reports, and any other document submitted for IG review.
- 2.1.1.1. Set margins at one inch all around unless otherwise specified.
- 2.1.1.2. Number the pages in your document.
- 2.1.1.3. Write in 12-point Arial, unless otherwise specified; *e.g.*, audit reports and budget submissions will continue to use Times New Roman 12.
- 2.1.1.4. Use headings and subheadings if you are writing long, detailed discussion of an issue or a certain aspect of that issue.
- 2.1.1.4.1. Format for headings and subheadings for documents that are not audit reports**

Headings should be boldface, and not capitalized.

Subheadings

- First-level subheadings should be boldface, not all caps.
- Second-level subheadings should be italicized, not boldface.
- Third-level subheadings should be small caps, not italicized.

Both headings and subheadings should be full sentences, unless at the first level.

Examples of headings and subheadings include:

- Definition of problem
- Introduction
- Areas of Emphasis

**Audit reports templates include a standard presentation for all headings and subheadings.

2.2. **Letters.**

- 2.2.1. The IG has specific style preferences that all TIGTA employees should be aware of and adhere to when writing documents that he will sign. When writing letters, the IG prefers that:
 - 2.2.1.1. The date and signature block are centered.
 - 2.2.1.2. The addressee is aligned to the left, four spaces below the date.
 - 2.2.1.3. Elected officials and presidential appointees are listed as “The Honorable.”
 - 2.2.1.4. The salutation consists of, “Dear Senator (Last Name),” or “Dear Representative (Last Name),” unless an elected official writes as Chairman of a committee or subcommittee, in which case the salutation would consist of, “Dear Chairman (Last Name).”
 - 2.2.1.5. Paragraphs are indented.
 - 2.2.1.6. The closing, “Sincerely,” is centered, and the signature is centered after hitting “enter” four times.
 - 2.2.1.7. Where possible, letters should be limited to one page only.

2.3. **News Releases.**

- 2.3.1. See the Office of Communications for further details on news releases.

2.4. **Treasury Weekly Report.**

- 2.4.1. The Treasury Weekly Report is compiled at the beginning of each week and gives Department officials a summary of all important TIGTA activities anticipated in the following week. It includes input from all of the function heads, and is edited by the IG’s front office before presenting it to the IG for his signature.

2.5. **Semiannual Report to Congress, not “Semi-Annual” Report to Congress.**

2.6. **Talking Points for the IG.**

- 2.6.1. Talking points should be conversational, readable, organized, and factual, and include names and dates. When in doubt, read the talking points out loud as a guide as to how they should sound.

3. Numbers

- 3.1. We **footnote all numbers** in the SAR.
- 3.2. You may spell out an isolated reference to money.
 - 3.2.1. Three hundred dollars
 - 3.2.2. Nearly one thousand dollars
 - 3.2.3. A ten dollar bill
- 3.3. Round estimates or projections and preface them with terms such as “approximately” or “about.” Try *not* to use words like “some” or “many.”
- 3.4. Where possible, round exact numbers for ease of reading, especially large numbers. For amounts of more than \$1 million, use up to two decimal places, such as \$3.51 million (but include the exact number in the footnote and Appendices I and IV of Audit Reports). The form for amounts less than \$1 million: \$4, \$25, \$500, \$1,000, \$650,000.
- 3.5. Percentages can frequently be rounded to whole numbers and should never be reported beyond two decimal places (however, it may be necessary to go beyond two decimal places when using statistical sampling disclosures in audit reports). Be consistent in when and how you write percentages.
 - 3.5.1. Use Arabic numbers (*i.e.*, figures) for percent and percentages (*e.g.*, “4 percent” not “four percent” UNLESS the number appears at the beginning of a sentence; then you should spell the number even if it is greater than 10 (as in “Eighteen thousand filers...”)).
- 3.6. Use the word “percent” instead of the % symbol in both text and footnotes (but % is okay in tables).
- 3.7. Do not hyphenate the number and the word “percent” or “thousand” (*e.g.*, “five-thousand” or “18-percent”).
- 3.8. For numbers less than one, use the zero, digit and decimal point, because 0.3 percent is shorter and cleaner than “three tenths of one percent.” If you say, “half a percent” then add the number in parentheses (0.5 percent). The zero is designed to avoid confusion in case the decimal point is dropped. It would make clear that we mean 0.25 percent and not 25 percent.
- 3.9. Be consistent with listing numbers. Spell out whole numbers below 10 and use figures for 10 and above. For more guidance, please refer to Rule 9.50 in this Style Manual, Rule 12.5 in the [GPO Style Manual](#), and the section titled “Numerals” in the *AP Stylebook*.

3.10. When rounding numbers:

3.10.1. If the number you are rounding is followed by 5, 6, 7, 8, or 9, round the number up. Example: 38 rounded to the nearest ten is 40.

3.10.2. If the number you are rounding is followed by 0, 1, 2, 3, or 4, round the number down. Example: 33 rounded to the nearest ten is 30.

4. Capitalization

4.1. Titles:

4.1.1. Capitalize all principal words, including parts of compounds that would be capitalized standing alone in titles (see Rule 3.39 in the [GPO Style Manual](#)).

4.1.2. Capitalize all nouns, pronouns, adjectives, verbs, adverbs, and subordinate conjunctions (e.g., *Am, As, Is*).

4.1.3. Use lower case for all articles, coordinate conjunctions, and prepositions, unless they are the first or last word (e.g., *the, a, an, and, or, nor, for, but*). However, capitalize prepositions of four characters or more (e.g., *After, Among, Before, Between, Under, With*).

4.1.4. Use lower case for the "to" in an infinitive.

4.1.4.1. Example: *Now Is the Time for All Good Men (and Women) to Come to the Aid of Their Country.*

4.2. Capitalize:

4.2.1. Administration (e.g., the Obama Administration)

4.2.2. Alternative Minimum Tax (not alternative minimum tax)

4.2.3. Bureau of the Fiscal Service

4.2.4. Congress

4.2.5. Contracting Officer Representative

4.2.6. Criminal Investigation

4.2.7. Department of the Treasury

- 4.2.8. Earned Income Tax Credit (not earned income tax credit or earned income credit).
- 4.2.9. Employer Identification Number (not employer identification number).
- 4.2.10. Executive Branch
- 4.2.11. Executive Order (when referring to a specific Executive Order. When referring to Executive orders generically, only the “E” in “Executive” should be capitalized).
- 4.2.12. Federal (*e.g.*, notice of Federal tax lien); capitalize Federal on all occasions (*e.g.*, when referring to the Federal Government).
- 4.2.13. Federal Offices of the Inspector General
- 4.2.14. Filing Season 2014
- 4.2.15. Fiscal Year (when it refers to a specific fiscal year)
- 4.2.16. Form names after the form number.
- 4.2.17. Government (when it refers to the Federal Government)
- 4.2.18. Individual Taxpayer Identification Number (not individual taxpayer identification number).
- 4.2.19. Inspections and Evaluations
- 4.2.20. Inspector General
- 4.2.21. Internal Revenue Code
- 4.2.22. Internal Revenue laws
- 4.2.23. Internal Revenue Manual
- 4.2.24. Internal Revenue Service
- 4.2.25. Internet (but not intranet)
- 4.2.26. IRS Office of Chief Counsel
- 4.2.27. All IRS Operating Divisions

- 4.2.28. Member of Congress or Member of congressional committee (not otherwise)
 - 4.2.29. National Taxpayer Advocate
 - 4.2.30. Nation
 - 4.2.31. Office of Audit
 - 4.2.32. Office of Inspections and Evaluations
 - 4.2.33. Office of Investigations
 - 4.2.34. Personally Identifiable Information
 - 4.2.35. Social Security and Social Security Number (not Social Security number or social security number, card, benefits, *etc.* You may use the acronym SSN on second and later references).
 - 4.2.36. “State” and “Federal” but not “local.”
 - 4.2.37. Trust Fund Recovery Penalty (not trust fund recovery penalty).
 - 4.2.38. U.S. District Court or United States District Court (not U.S. district court or United States district court). If you are simply referencing district court (without U.S. or United States in front), no capitalization is required.
- 4.3. **Do not capitalize:**
- 4.3.1. notice of deficiency (not Notice of Deficiency).
 - 4.3.2. notice of determination (not Notice of Determination).
 - 4.3.3. offer in compromise (not offer-in-compromise or Offer in Compromise or Offer-in-Compromise – no hyphens).
 - 4.3.4. operating division (if referring to a specific operating division, you may omit “operating” and capitalize “Division,” such as:
 - 4.3.4.1. Large and Mid-Size Business (LMSB) Division has been replaced by the Large Business and International (LB&I) Division (this change was effective October 1, 2010);
 - 4.3.4.2. Small Business/Self-Employed (SB/SE) Division;
 - 4.3.4.3. Tax Exempt and Government Entities (TE/GE) Division; and

4.3.4.4. Wage and Investment (W&I) Division.

4.3.5. special agent, revenue agent, or revenue officer (except when used as title of specific individual, *e.g.*, Special Agent Jack Webb).

5. Hyphenation

5.1. Do not hyphenate the number and following words such as “percent,” number definers (such as thousand, million, billion, *etc.*), time definers (such as seconds, hours, minutes, *etc.*) – except when such words are used as unit modifiers (for example, “18 percent were completed,” “an 18-percent increase,” or “a five-year period.”).

5.2. Most hyphenated compound words are hyphenated only when placed **directly before** the noun they modify. For example:

5.2.1. “*The case-by-case review was slow*” **but** “*we completed the work case by case.*”

5.2.2. “*The for-profit business was...*” **but** “*they were in business for profit.*”

5.2.3. “*An in-depth review was conducted...*” **but** “*we will review the matter in depth.*”

5.3. **The following list contains words that require hyphenation:**

accuracy-related	in-depth
appellate-level	like-kind property
apples-to-apples	long-term
at-risk	non-cash
attorney-client privileges	no-change audit
case-by-case	non-bargaining
community-based	non-executive
co-defendant	not-for-profits
co-owners	on-site
co-workers	out-of-pocket
consent-based	over-age (<i>when used as adj.</i>)
cost-benefit	over-the-phone
cost-effectiveness	part-time
cross-functional	self-employed
cross-reference	self-identified
e-file	self-regulatory
e-mail	Service-wide
e-Services	single-member
enterprise-wide	shrink-wrapped
face-to-face	so-called
follow-up (adjective or noun)	stand-alone
for-profit	third-party (adjective)
free-standing	tie-breaker
full-time (adjective)	toll-free
Government-issued	walk-in

Government-owned vehicle	tax-exempt head-of-household (adjective)
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5.4. The following list contains words that *do not* require hyphenation:

agencywide biweekly cancelled debt carryback carryforward child tax credit coconspirator collectability curve data mining employee plans English as a Second Language <i>ex parte</i> communication exempt organization field assistance follow up (verb) Free File full pay or full payment Governmentwide Government entities head of household (noun) home office deduction in business installment agreement math error authority next best case nonassertion nonbank nonbusiness expenses noncompliance nondocketed nonemployee compensation nonfiler nonhardship OIC nonprofit	nonrecourse debt nonresident nontaxable offer in compromise official use only ongoing online out of business overage (when used as noun) oversight payment cards payroll service provider per diem power of attorney pretax preapprove prepaid prerefund proactive recordkeeping refund hold resubmission service provider solely to delay collection special agent in charge streamlined subprime tax advantaged tax year third party (noun) time frame underwithholding unreported income underrepresented
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6. Citations and Footnotes

6.1. Primary vs. secondary sources.

- 6.1.1. Always cite **primary** rather than **secondary** sources. This involves two main principles:
- 6.1.1.1. There is a hierarchy when citing to legal authority that addresses the same topic. Generally, the order of citation is (1) the Internal Revenue Code (I.R.C), (2) Treasury regulations, (3) precedential IRS Counsel documents (Revenue Rulings, Revenue Procedures, and Notices) from the Office of Chief Counsel, (4) non-precedential Counsel documents (*e.g.*, Private Letter Rulings, field service advices, Chief Counsel advices, *etc.*), (5) the Internal Revenue Manual (IRM), and (6) other procedural IRS documents (internal memos, interim procedures, *etc.*).
- 6.1.1.1.1. For example, suppose someone is writing about the daily delinquency penalty (DDP) imposed on exempt organizations that do not timely file an accurate information return. The writer describes the procedures for imposing the penalty and then wants to include the citation. The proper order of citation in this case would be: (1) I.R.C. § 6652(c)(1)(A) (the Code section that imposes the DDP), and then (2) IRM 3.12 (the IRM section that tells you the procedures for imposing the penalty).
- 6.1.1.1.2. You will not always need to cite the Code or regulations before the IRM. If you have already established in an earlier paragraph the legislative or regulatory authority that allows the IRS to do something and you are now writing only about procedures that lay out the specifics of how the IRS does that thing, then the IRM is your primary source because the Code or regulations generally do not go into much procedural detail.
- 6.1.1.1.2.1. In other words, if two or more sources say the same thing, cite those sources in the order above.
- 6.1.1.2. The other primary vs. secondary source issue is when you find something in a Government Accountability Office (GAO) or TIGTA report or a past SAR that you want to cite. Be sure you understand the basis for the assertion in the report and then cite the underlying source that supports that assertion. For example, let us say you are reading a GAO report that says I.R.C. § XXXX was enacted in 1976 to allow certain public interest and support groups to take a deduction for XXXXXXX. You want to include the same information. **Do not** cite the GAO report for this information. Cite the I.R.C. section, the public law number that enacted the particular section, and the legislative history that tells you why Congress enacted the section.

6.1.1.2.1. This may seem time-consuming, but most if not all of this information is usually included in the footnotes of the GAO report you already have. Look at the footnote where GAO cites its sources for I.R.C. § XXXX, check those sources to make sure they say what GAO cited them for, and then cite those original sources. This same rule applies to TIGTA reports and past SARs. The preference is to use a primary source. However this may be time consuming but the secondary source may point back to the primary source.

6.1.1.2.2. Again, this does not mean that you cannot cite to a GAO or TIGTA report or past SARs. If one of these “secondary sources” draws a conclusion based on the primary sources it has cited, or makes an assertion based on its own research, then you cite the GAO or TIGTA report or past SAR for making that conclusion. Usually this comes up when GAO or TIGTA has done an audit, gathered its own data, and drawn a conclusion based on those data. In this case, you can cite directly to the report if you want to use the data and/or the conclusions about those data.

6.2. Newspaper Articles, Internet, Interviews.

6.2.1. These articles can be used as primary sources.

6.3. TIGTA Manual Section 700-140.

140.1 Bluebook Form.

Legal material cited in TIGTA documents should generally be cited according to proper *Bluebook* form. The *Bluebook* contains the uniform system of citation commonly used in U.S. legal writing. Using *Bluebook* form will help ensure that legal sources in all TIGTA materials are cited according to a uniform citation system, and that readers will be able to locate cited legal sources easily.

140.2 Statutes.

Certain statutes TIGTA components frequently cite are listed below with their current citations. Citations to statutory sections should be in the following format: “[Title Number] U.S.C. § [relevant section number] (date).” According to the *Bluebook*, the date to be used for statutes depends on the source being cited. *Bluebook* rule 12.3.2. states:

“When citing a bound volume of the current official or unofficial code, provide parenthetically the year that appears on the spine of the volume, the year that appears on the title page, or the latest copyright year – in that order of preference. If the date on the spine or title page spans more than one year, give all of the years covered. If the volume is a replacement of an earlier edition, use the year of the replacement volume, not the year of the original ...When citing a provision that appears in a supplement or pocket part, give the year that appears on

the title page of the supplement or pocket part. If there is none, give the latest copyright year of the supplement or pocket part. In either case, if the date spans more than one year, give all years included ... To cite material that appears in both the main volume and a supplement or pocket part, give both years ... Other dates (such as the date on which an act becomes effective) may also be given parenthetically ...”

Rule 12.3.2. So, for example, 26 U.S.C. § 32 (2000) is a citation to section 32 of the Internal Revenue Code, which is Title 26 of the United States Code, the compilation of all Federal statutes. A provision of the Internal Revenue Code, however, may also be cited simply as “I.R.C. § [number].” Note that no date need be used when using this citation form for *current* versions of the Code.

140.3 Treasury Regulations.

The *Bluebook* rules regarding Treasury regulations provide that, if the regulation cited has never been amended, give the year of promulgation and cite without source. (Often the regulation will contain some indication about its history and whether it has ever been amended.) If the regulation cited is a temporary regulation, that fact must be indicated. Thus, for example, Treas. Reg. § 1.72-16(a) (1963); Treas. Reg. § 39.23(p)-3 (1953); and Temp. Treas. Reg. § 1.338-4T(k) (1985). Note that no date need follow citations to Treasury regulations *currently* in effect.

If any subsection of the regulation has been amended or for some other reason the regulation has appeared in substantially different versions, give the year of the last amendment and cite without source. The same form should be followed even if the particular subsection cited has never been amended: Treas. Reg. § 1.61-2(c) (as amended in 1995).

When the fact that the regulation has been amended is relevant to the discussion, include the source of the amendment: Treas. Reg. § 1.61-2(c) (as amended by T.D. 8607, 1995-36 I.R.B. 8).

Cite proposed Treasury regulations to the *Federal Register*: Prop. Treas. Reg. § 1.704-1, 48 *Fed. Reg.* 9871 (1983).

140.4 List of Commonly Cited Acts. The citations listed below are for use when referencing the Act in its entirety. They will need to be adapted when the citation is for a *specific section* of the Act. See above § 140.2. (More information is available at http://web.tigtanet.gov/IMDS/opmanual-toc_700.htm.)

- Age Discrimination in Federally Assisted Programs Act, 42 U.S.C. §§ 6101-6107 (2006).
- Age Discrimination in Employment Act of 1967 (ADEA), 29 U.S.C. §§ 621-634 (2006).
- Americans with Disabilities Act of 1990 (ADA), 42 U.S.C. §§ 12101-12213 (amended 2008).
- Bank Secrecy Act, Pub. L. No. 91-508, 84 Stat. 1114 to 1124 (1970) (codified as amended in scattered sections of 12 U.S.C., 15 U.S.C., and 31 U.S.C.). Regulations for the Bank Secrecy Act, and other related statutes, are 31 C.F.R. 103.11-103.77 (2010).
- Chief Financial Officers Act of 1990, Pub. L. No. 101-576, 104 Stat. 2838 (codified as amended in scattered sections of 5 U.S.C., 31 U.S.C., and 42 U.S.C.).
- Civil Rights Act of 1964, Pub. L. No. 88-352, 78 Stat. 241 (codified as amended in scattered sections of 2 U.S.C., 28 U.S.C., and 42 U.S.C.).
- Employee Retirement Income Security Act of 1974 (ERISA), Pub. L. No. 93-406, 88 Stat. 829 (codified as amended in scattered sections of 5 U.S.C., 18 U.S.C., 26 U.S.C., 29 U.S.C., and 42 U.S.C.).
- Fair Debt Collection Practices Act, 15 U.S.C. §§ 1601 note, 1692-1692o (2006).
- Federal Acquisition Regulation (FAR), 48 C.F.R. pts. 1-53 (2010).
- Federal Managers' Financial Integrity Act of 1982, 31 U.S.C. §§ 1105, 1113, 3512 (2006).
- Freedom of Information Act (FOIA), 5 U.S.C. § 552 (2006).
- Government Performance and Results Act of 1993 (GPRA), Pub. L. No. 103-62, 107 Stat. 285 (codified as amended in scattered sections of 5 U.S.C., 31 U.S.C., and 39 U.S.C.).
- Inspector General Act of 1978, 5 U.S.C. app. §3 (amended 2008).
- Internal Revenue Code (I.R.C. or Code): In citations to the Internal Revenue Code, "26 U.S.C." may be replaced with "I.R.C." A provision of the Code may be cited as "I.R.C. § ##." Note that no date need be used when using this cite form for *current* versions of the Code. However,

when reference is made to a prior version of the Code, a date must be used. When reference is made to the entire Code, a legal citation is not required. For example, the statement “The Internal Revenue Code contains all the laws related to the payment of taxes in the United States,” does not require a legal citation.

- Internal Revenue Service Restructuring and Reform Act of 1998 (RRA 98), Pub. L. No. 105-206, 112 Stat. 685 (codified as amended in scattered sections of 2 U.S.C., 5 U.S.C. app., 16 U.S.C., 19 U.S.C., 22 U.S.C., 23 U.S.C., 26 U.S.C., 31 U.S.C., 38 U.S.C., and 49 U.S.C.).
- Omnibus Taxpayer Bill of Rights (TBOR), Pub. L. No. 100-647, 102 Stat. 3730 (1988) (codified as amended in scattered sections of 5 U.S.C. and 26 U.S.C.).
- Privacy Act of 1974, 5 U.S.C. § 552a (2006).
- Rehabilitation Act of 1973, Pub. L. No. 93-112, 87 Stat. 355 (codified as amended in scattered sections of 15 U.S.C., 20 U.S.C., 29 U.S.C., 36 U.S.C., 41 U.S.C., and 42 U.S.C.).
- Tax Reform Act of 1986, Pub. L. No. 99-514, 100 Stat. 2085 (codified as amended in scattered sections of 16 U.S.C., 19 U.S.C., 25 U.S.C., 26 U.S.C., 28 U.S.C., 29 U.S.C., 42 U.S.C., 46 U.S.C., and 49 U.S.C.).
- Taxpayer Bill of Rights 2 (TBOR2), Pub. L. No. 104-168, 110 Stat. 1452 (1996) (codified as amended in scattered sections of 26 U.S.C.).
- Taxpayer Bill of Rights 3 (TBOR3), Pub. L. No. 105-206, 112 Stat. 726 (1998) (codified as amended in scattered sections of 26 U.S.C.).
- Taxpayer Browsing Protection Act, 26 U.S.C. §§ 7213, 7213A, 7431 (2006).
- Taxpayer Relief Act of 1997, Pub. L. No. 105-34, 111 Stat. 788 (codified as amended in scattered sections of 5 U.S.C., 19 U.S.C., 26 U.S.C., 29 U.S.C., 31 U.S.C., 42 U.S.C., and 46 app.).
- Title IX of the Education Amendments of 1972 (discrimination based on sex or blindness), 20 U.S.C. §§ 1681-1688 (2006).

- 6.4.1. Cite regulation in Code of Federal Regulations as follows: Name of Regulation, [Title] C.F.R. [Section] (Date of most recent version), *e.g.*, FEC Sunshine Regulations, 11 C.F.R. § 2 (2003).
- 6.4.2. Cite specific section and subsection in Code of Federal Regulations as follows: [Title] C.F.R. [Section] (Date of most recent version), *e.g.*, 8 C.F.R. § 240.58(b) (2003).
- 6.5. **Use of Signals.**
- 6.5.1. In footnotes, signals may be used as verbs of textual sentences. Signals should not be italicized when used in this way. A textual sentence is a complete grammatical sentence with a subject and a verb, and it is illustrated below in 6.4.1.2.
- 6.5.1.1. Citation. See Christina L. Anderson, Comment, *Double Jeopardy: The Modern Dilemma for Juvenile Justice*, 152 U. Pa. L. Rev. 1181, 1204-07 (2004) (discussing four main types of restorative justice programs).
- 6.5.1.2. Textual Sentence. See Christina L. Anderson, Comment, *Double Jeopardy: The Modern Dilemma for Juvenile Justice*, 152 U. Pa. L. Rev. 1181, 1204-07 (2004), for a discussion of restorative justice as a reasonable replacement for retributive sanctions.
- 6.6. **Citing the Semiannual Report to Congress.**
- 6.6.1. Treasury Inspector General for Tax Administration 2004 Semiannual Report to Congress, p. 56.
- 6.7. **Citing cases (*including appeal information*) and court rules.**
- 6.7.1. When citing the following types of cases, eliminate all spaces and close up adjacent single capitals:
- 6.7.1.1. Southern District of New York would be listed as S.D.N.Y.
- 6.7.1.2. District of the District of Columbia would be listed as D.D.C.
- 6.7.1.3. C.D. Cal.
- 6.7.1.4. F.3d [individual numbers, including both numerals and ordinals (*i.e.*, numbers to indicate order, like first, second, *etc.*), are treated as single capitals]
- 6.7.2. Do not close up single capitals with longer abbreviations:
- 6.7.2.1. D. Mass.

6.7.2.2. S. Ct.

6.7.2.3. F. Supp. 2d

6.7.3. *Brown v. U.S.*, 591 F.2d 1136 (5th Cir. 1979).

6.7.4. The United States Tax Court Reports (T.C.) publishes regular decisions that generally concern novel and important tax issues. Here is an example of a citation:

6.7.4.1. *Clawson v. Comm’r*, T.C. Memo. 2004-106.

6.7.5. *Lah v. Comm’r*, T.C. Summ. Op. 2003-12.

6.7.6. *In re Schwarz*, 314 B.R. 433 (D. Neb. 2004).

6.7.7. *Salzillo v. U.S.*, 66 Fed. Cl. 23 (2005).

6.7.8. *Miller v. U.S.*, 93 American Federal Tax Reports 2d (RIA) 1148 (E.D. Pa. 2004). [Please be sure to follow correct *Bluebook* form when abbreviating states]

6.7.9. *Stearns v. U.S.*, 2006-1 U.S.T.C. (CCH) ¶ 50,152 (D. Conn. 2006). [Assuming no RIA citation is available, as RIA is preferred over CCH]

6.7.10. *Bischel v. U.S.*, 2006 U.S. Dist. LEXIS 6446 (D. Nev. 2006). [Assuming no official citation is available]

6.7.11. *Nat’l Bank of Commerce, U.S. v.*, 2006 U.S. Dist. LEXIS 6804 (W.D. Tenn. 2006). [Assuming no official citation is available]

6.7.12. *Jenkins v. Comm’r*, 483 F.3d 90, 92 (2d Cir. 2007), *petition for cert. filed*, 75 U.S.L.W. 3678 (U.S. June 4, 2007) (No. 06-1624).

6.7.13. *Faris v. Comm’r*, T.C. Memo. 2006-254, *appeal docketed*, No. 07-70880 (9th Cir. Mar. 6, 2007).

6.7.14. U.S. Tax Court Rules of Practice and Procedure, Rule 174(b).

6.8. **Additional things to remember:**

6.8.1. Do not include “Jr.” or “Sr.” as part of the case citation.

6.8.2. Do not use “Inc.,” “Ltd.,” or similar terms in the case citation if the name of the taxpayer already contains a word such as “Ass’n,” “Bros.,” “Co.,” or “Corp.” that clearly indicates the taxpayer is a business.

6.9. Statutes, regulation, and IRS administrative guidance.

- 6.9.1. Department of Transportation Act, Pub. L. No. 89-670, § 9, 80 Stat. 931, 944-47 (1966).
- 6.9.2. Treas. Reg. § 1.72-16(a) [*Bluebook* Rule 14.5.1 requires the year of promulgation, but we do not require it for purposes of the SAR].
- 6.9.3. Rev. Rul. 58-402, 1958-2 C.B. 15. [Use the Cumulative Bulletin (C.B. citation) when available; otherwise, use Internal Revenue Bulletin (I.R.B.) citation].
- 6.9.4. Note: *Bluebook* Rule 14.5 (pages 124-126) provides citation forms for certain Federal taxation materials, including temporary, proposed, and obsolete regulations, revenue rulings, revenue procedures, private letter rulings, technical advice memoranda, and IRS actions on decisions in response to adverse court rulings.
- 6.9.5. *Wallace v. Comm’r*, 128 T.C. 132 (2007), *action on Dec.*, 2007-5 (Oct. 18, 2007).

6.10. Legislative materials.

- 6.10.1. *The Effects of Tax Compliance Initiatives on Small Business, Hearing Before the H. Comm. on Small Business*, 109th Cong. (Apr. 5, 2006) (statement of J. Russell George). [*Bluebook* Rule 13.3 does not require the month and day, but we prefer to include them for SAR purposes].
- 6.10.2. Privacy Protection Act of 1998, H.R. 3224, 105th Cong. § 2(a) (1998).
- 6.10.3. H.R. REP. NO. 99-253, pt. 1, at 54 (1985).
- 6.10.4. S. REP. NO. 84-2, at 7 (1955).

6.11. Law review articles, magazines, and newspapers.

- 6.11.1. These sources can be used as primary authority in non-legal writing. Please refer to Rule 6.2 in this Style Manual.
- 6.11.2. These sources are considered secondary authority for legal writing.
- 6.11.3. A full citation to periodical material generally includes the following: (1) full name(s) of author(s); (2) title of the article; (3) abbreviated name of the publication; (4) pincite; and (5) date of publication.
- 6.11.4. Carol Duane Olson, *Toward a Neutral Definition of “Trade or Business” in the Internal Revenue Code*, 54 U. Cin. L. Rev. 1199 (1986).

- 6.11.5. Andrew Rosenthal, *White House Tutors Kremlin in How a Presidency Works*, N.Y. Times, June 15, 1990, at A1.
- 6.11.6. Lynn Hirschberg, *The Misfit*, Vanity Fair, Apr. 1991, at 158.
- 6.12. **Information from other IRS functions.**
- 6.12.1. SB/SE response to TAS research request (Feb. 26, 2008). (Note: Use acronyms for the operating division in these situations unless this is the first instance of using the operating division name in the draft, then spell it out).
- 6.12.2. Information received from Director, W&I Compliance (Sept. 19, 2007). (Do not give names for anyone below the level of an operating division Commissioner, Chief of Appeals, etc.).
- 6.13. **Internet sources.**
- 6.13.1. If a source is available both online and in a traditional format (*i.e.*, printed), you should use the traditional format and cite accordingly. In accordance with *Bluebook* Rule 18.2, you may also include an Internet citation if it will substantially improve access to the cited source. If a source is available only online, you should use the standard format for the source, date, and the website where the source can be located, as follows:
- 6.13.1.1. IRS “Publication 1: Your Rights as a Taxpayer” (May 2005), available at <http://www.irs.gov/pub/irs-pdf/p1.pdf>
- 6.13.1.2. Marcel Kahan & Edward B. Rock, *Corporate Constitutionalism: Anti-Takeover Charter Provisions as Pre-Commitment*, 152 U. Pa. L. Rev. (forthcoming Dec. 2003), available at <http://ssrn.com/abstract=416605>.
- 6.13.2. The date the website was last visited should be placed in a parenthetical after the website address, as follows:
- 6.13.2.1. IRS, *Frequently Asked Questions about Revised Form 1023*, <http://www.irs.gov/charities/article/0,,id=130101,0.html> (last visited Jan. 19, 2004).
- 6.13.2.2. Dunkin' Donuts, <http://www.dunkindonuts.com> (last visited Dec. 18, 2003).
- 6.14. **Interviews.**
- 6.14.1. Interview with Nina E. Olson, National Taxpayer Advocate, in Washington, DC (Jan. 1, 2005).

- 6.14.2. Telephone Interview with Robert Jones located in Washington, DC, Senior Partner, Jones, Stephens & Jones (Dec. 15, 2004).
- 6.15. **Internal Revenue Manual.**
- 6.15.1. *Caution:* If you are citing to the IRM merely to illustrate its existence, that is appropriate. If you are citing to the contents of a particular portion of the IRM that is redacted, **that is not appropriate.**
- 6.16. **Miscellaneous.**
- 6.16.1. Treasury Inspector General for Tax Administration, Ref. No. 2004-40-150, *Additional Effort Answering Tax Law Questions Would Improve Customer Service* 18 (Aug. 2004). [Note: Use “TIGTA” if abbreviation has been previously defined.]
- 6.16.2. Government Accountability Office, GAO/GGD-91-71, *IRS Initiatives to Resolve Disputes over Tax Liabilities* p. 6 (May 9, 1997). [Note: Use “GAO” if abbreviation has been previously defined. And note: Use General Accounting Office if report published before name change.]
- 6.16.3. IRS Form 656, *Offer in Compromise* (July 2004).
- 6.16.4. *Tax-Exempt Status for Your Organization* (IRS Publication 557), p. 4 (May 2003).
- 6.16.5. IRS, Small Business/Self-Employed Division, Collection Activity Report NO-5000-2, *Taxpayer Delinquent Account Cumulative Report* (Sept. 29, 2008).
- 6.17. **General format for sources not listed above.**
- 6.17.1. If the source you are citing does not fit into any of the above categories (and cannot be found in the *Bluebook*), the default citation format is:
- 6.17.1.1. Author, [*Title*], page (date).
- 6.17.1.1.1. **Examples:**
- 6.17.1.1.1.1. IRS, *Appeals Customer Satisfaction Survey*, p. 7 (Jan. 2004).
- 6.17.1.1.1.2. IRS, Small Business/Self-Employed Division, Collection Activity Report NO-5000-2, *Taxpayer Delinquent Account Cumulative Report* (Sept. 29, 2008).
- 6.17.1.1.1.3. IRS National Headquarters Office of Research, *Tax Gap Map for Year 2001* (Feb. 24, 2004).

6.18. Other citation rules.

- 6.18.1. In general, write footnotes in Arial 10-point type, like this. However, in audit reports, you can use Times New Roman, 10-point font.
- 6.18.2. Leave a space – just one – between the number and the beginning of the footnote text; ⁴ I.R.C. § 6602(a).
- 6.18.3. When citing material that spans more than one page, give the inclusive page numbers, separated by a hyphen. Always retain the last two digits, but drop other repetitious digits (*Bluebook* Rule 3.2). For example, “IRS, *Appeals Customer Satisfaction Survey 467-72* (Jan. 2004).”
- 6.18.4. Use *id.* rather than *ibid.*, **but do not use *id.* until we are ready to publish.** *Id.* is used in legal citations the same way *ibid.* is used in non-legal citation systems; the purpose of using this short form is to save space and reduce citation clutter. *Id.* is the short form used to refer to the identical and immediately preceding authority and may be used when the preceding footnote contains only one authority. All footnotes, even those referring to the same source as the one immediately preceding, *must be written in full until the final edit.* We often rearrange paragraphs and add sentences or footnotes, so your footnote reference can easily become inaccurate if you use *id.*
- 6.18.5. Use "Pub. L. No." or Public Law.
- 6.18.6. Do not name names unless you are referring to the author of a published document. This includes data from our researchers; since these samples are unpublished, we should refer only to the data. This also applies to quotations from IRS and TIGTA employees. It does not apply to public statements or testimony by people like the Commissioner; the Secretary, or the Inspector: those should be footnoted as usual.

Citation at a Glance

	Semiannual Report Citation	Comments & <i>Bluebook</i> Citation
Semiannual Report to Congress	Treasury Inspector General for Tax Administration 2004 Semiannual Report to Congress, p. 56.	<p>Include last two digits of page number.</p> <p>Include title of SAR item as parenthetical if helpful to reader; not required.</p> <p>For references to another section in the current SAR, use <i>infra</i> if the item appears later in the report; use <i>supra</i> if it appeared earlier in the report.</p>
Cases	<i>Bragg v. Linden Research, Inc.</i> , 487 F. Supp. 2d 593 (E.D. Pa. 2007).	<ul style="list-style-type: none"> - Rule 10.1, 10.4 for cases - Table T1 for jurisdictions and spacing - Table T6 for abbreviations within the case name
Code Sections	I.R.C. § 7703(b). - Use “IRC” instead of “I.R.C.” for SAR purposes	I.R.C. § 7703(b). - Rule 12.9.1; Rule B5.1.5
Committee Hearings	<i>The Effects of Tax Compliance Initiatives on Small Business, Hearing Before the H. Comm. on Small Business, 109th Cong. (Apr. 5, 2006)</i> (statement of Nina E. Olson, National Taxpayer Advocate).	<i>The Effects of Tax Compliance Initiatives on Small Business, Hearing Before the H. Comm. on Small Business, 109th Cong. (2006)</i> (statement of Nina E. Olson, National Taxpayer Advocate). - Rule 13.3 does not require month and day, but we prefer to include for SAR purposes
Executive Orders	Exec. Order 13,166, <i>Improving Services for Person with Limited English Proficiency (LEP)</i> , 3 CFR 50121 (2000).	Exec. Order 13,166, 3 C.F.R. 50121 (2000). - Rule 14.2
IRM	IRM 21.3.4.7 (Nov. 1, 2008). ²	No proper <i>Bluebook</i> cite exists
IRS Collection Activity Reports	IRS, Small Business/Self-Employed Division, Collection Activity Report NO-5000-2, <i>Taxpayer Delinquent Account Cumulative Report</i> (Sept. 29, 2008).	No proper <i>Bluebook</i> cite exists
IRS Compliance Data Warehouse	IRS Compliance Data Warehouse, Individual Returns Transaction File (Tax Year 2003).	No proper <i>Bluebook</i> cite exists
IRS Publications	<i>Modernizing America’s Tax Agency</i> , 1 IRS Pub. 3349 (Jan. 2000).	No proper <i>Bluebook</i> cite exists
Newspaper	Eric Dash, <i>Consumers Feel the Next Crisis: It’s Credit</i>	- Rule 16.6, Table T10 for

² IRM 21.3.4.7 means, Part twenty-one, Chapter three, Section four, Subsection seven.

	Semiannual Report Citation	Comments & <i>Bluebook</i> Citation
Articles	<i>Cards</i> , N.Y. Times, Oct. 29, 2008, at A1.	geographical abbreviations - Include the page number of the page on which the story appeared
Private Letter Rulings	PLR 200532025 (May 3, 2005).	I.R.S. P.L.R. 200532025 (May 3, 2005). - Rule B5.1.5 - We prefer to use “PLR” rather than “P.L.R.” for SAR purposes
Public Laws	Emergency Economic Stabilization Act of 2008, Pub. L. No. 110-343, § 303, 123 Stat. 456.	- Rule 12.4 - When citing an entire act, give the page of the session laws on which the act begins
Revenue Rulings	Rev. Rul. 58-402, 1958-2 C.B. 15.	- Rule B5.1.5
TIGTA/GAO	Treasury Inspector General for Tax Administration, Ref. No. 2004-40-150, <i>Additional Effort Answering Tax Law Questions Would Improve Customer Service</i> 18 (Aug. 2004). Government Accountability Office, GAO-07-673, <i>IRS Initiatives to Resolve Disputes over Tax Liabilities</i> 6 (May 2007).	GAO now stands for Government Accountability Office, not General Accounting Office. However, any reports GAO produced before the change in July 2004 should still be attributed to the General Accounting Office.
Treasury Regulations	Treas. Reg. § 1.6050P-1(a)(1). Treas. Reg. § 1.72-16(a), Q&A (3)(a).	- Rule B5.1.5
Websites	IRS, <i>Frequently Asked Questions about Revised Form 1023</i> , http://www.irs.gov/charities/article/0,,id=130101,0.html (last visited Jan. 19, 2004). Marcel Kahan & Edward B. Rock, <i>Anti-Takeover Charter Provisions as Pre-Commitment</i> , 152 U. Pa. L. Rev. (Dec. 2003), available at http://ssrn.com/abstract=416605 .	The date of the original printed source should be used (Rule 18.2). If material is otherwise undated, the date that the website was last visited should be placed in a parenthetical after the URL. (Rule 18.2.2(c)) A parallel citation to an Internet source may be provided if it will substantially improve access to the source cited. Parallel citations should be introduced with the explanatory phrase “available at.” (Rule 18.2.3)
Presidential Papers/Statements	Statement on Signing the American Recovery and Reinvestment Act of 2009, 1 Pub. Papers 109 (February 17, 2009)	- Rule 14.7

7. Case-specific Information.

7.1. Case-specific information cannot appear in the SAR or the TIGTA Weekly report unless it has been included in the public record.

7.1.1. Cases involving TIGTA investigations need to be carefully handled in the Semiannual Report. The Semiannual Report is not a legal document, but a narrative that tells the story of all the good work we have done over the previous six months. We need to remember that the audience for the SAR represents a cross-section of lawmakers, staff, analysts, CPAs, tax preparers, and last but not least, taxpayers. Legal phrases should be avoided if they are awkward and would not be used generally as a part of good writing or normal speech. So for example, “Between on or about” should be avoided. Say “On or about” instead. Also, indictments that discuss specific sums of money, but then say “approximately” sound funny when used in a non-legal document. Example: John Doe filed a fraudulent tax lien for approximately \$7,888.61. As this is not a legal document, it should be handled thus: “John Doe filed a fraudulent tax lien for approximately \$7,889.” Any specific information included in the SAR or the TIGTA Weekly Report about a particular case must reflect what is included in the public record. Counsel does not encourage editing that record. So, consultation with Chief Counsel may be appropriate on a case-by-case basis.

7.1.2. Round the numbers, so that they sound like approximations, rather than exact amounts.

7.1.2.1. Amounts .50 or higher: round up.

7.1.2.2. Amounts .49 or lower: round down.

7.1.2.3. *Caution:* All examples used in the Semiannual Report must comply with I.R.C. § 6103, *i.e.*, they must be sanitized, even though they are still subject to I.R.C. § 6103. It may be necessary to use phrasing like the following: “The examples presented in this report illustrate issues raised in cases handled by the Treasury Inspector General for Tax Administration. To comply with § 6103 of the Internal Revenue Code, which generally requires the IRS to keep taxpayers’ returns and return information confidential, the details of the fact patterns have been changed.” Consult one of the attorneys in the Office of Chief Counsel for assistance. All requests for assistance must go through the TIGTA Counsel box, instead of individual attorneys. The Counsel e-mail address is Counsel.Office@tigta.treas.gov.

8. Complying With Section 508 of the Rehabilitation Act of 1973

- 8.1. This only applies in limited circumstances.
- 8.2. Any material we post on <http://www.treasury.gov/tigta/> or the TIGTA intranet site must comply with Section 508 of the Rehabilitation Act as amended in 1998. Section 508 requires that Federal agencies' electronic and information technology be accessible to people with disabilities, including Government employees and members of the public.
 - 8.2.1. The bulk of the Semiannual Report, and most other documents is accessible because they are text. However, we must provide **text descriptions** for any graphics or visual elements, including charts, graphs, and tables. Each team or office is responsible for descriptions of all graphs, charts, and tables in its particular piece of the SAR.
 - 8.2.2. Always describe what a chart or graph **says**, not what it looks like. We are trying to give the visually handicapped person the data that the graphic illustrates. Keep the descriptions brief – no more than a few sentences. You cannot always cover every detail of a chart or table. The key is to describe the main point(s) or thrust of each graphic and make clear its connection to your text.
- 8.3. You can visit these sites if you have questions or need additional guidance:
 - 8.3.1. [How to Comply with Section 508](#)
 - 8.3.2. [Information Resources Accessibility Program](#)
 - 8.3.3. [Alternative Media Center](#)

9. Appendices

Appendix I: Rules of the Road and Consistency- An Alphabetical Main Source for All Writing Do's and Don'ts

(*These rules are organized in alphabetical order, similar to the dictionary format).

A

- 9.1. **“A” vs. “an”** before acronyms. Choose "a" or "an" according to the initial **sound** of the acronym, not the actual initial letter. In "NFTL," the initial sound is "en," which begins with a vowel sound. Therefore, in this case you would choose "an" which is used before vowels and with acronyms, the vowel sound.
- 9.2. **Acronyms.** Spell out acronyms on first reference, then abbreviate, using parentheses.
 - 9.2.1. Spell out IRS and TIGTA on first use except for in Audit Highlights pages, headings and headlines in news releases. Spell out all other acronyms on first reference and parenthetically reference the acronym thereafter **Always** spell out **Inspector General**. Try to avoid beginning a sentence with an acronym. There are instances, however, in audit reports where a sentence will begin with an acronym. Except for IRS and TIGTA, do not use acronyms in headings. However, acronyms may be used in subheadings.
 - 9.2.2. If the spelled-out acronym may leave questions in the reader's mind, add a brief description like, "The Earned Income Tax Credit (EITC), designed to benefit low-income taxpayers," or use a footnote.
 - 9.2.3. Once you establish the acronym, use it throughout the remainder of your document. For example, do not start off with "offer in compromise (OIC)," and then go back and forth stating "offer in compromise," and then "OIC." *Consistency is the key*. However, it is acceptable to use a shortened version of the word or phrase (e.g., "offer" for OIC, "Code" for I.R.C., or "credit" for EITC).
 - 9.2.4. Do not begin a sentence with an acronym for any of TIGTA's functions, e.g., Correct: "The Office of Audit places audit emphasis on the statutory coverage required by RRA 998." Incorrect: "OA places audit emphasis on the statutory coverage required by RRA 998."

9.3. **Administration.** Capitalize the “A” in Administration when referring to the Presidential Administration. For example, the Obama Administration.

9.4. **Affect vs. Effect.**

9.4.1. Use **effect** when you mean to bring about or cause.

9.4.1.1. Example: He **effected** a commotion in the crowd, meaning he caused a commotion in the crowd.

9.4.2. Use **effect** when you mean result.

9.4.2.1. Example: What **effect** did that speech have?

9.4.3. Use **effect** whenever any of these words precede it: a, an, any, the, take, into, or no. These words may be separated from **effect** by an adjective.

9.4.3.1. Examples:

9.4.3.1.1. That book had a long-lasting **effect** on my thinking.

9.4.3.1.2. Has the medicine produced any noticeable **effects**?

9.4.4. Use the verb **affect** when you mean to influence rather than to cause.

9.4.4.1. Example: How do the budget cuts **affect** your staffing?

9.4.5. **Affect** is used as a noun to mean emotional expression.

9.4.5.1. Example: She showed little **affect** when told she had won the lottery.

9.5. **And/or.** Try to avoid using “and/or” because it is imprecise. Exception: there are certain circumstances under which the words “and/or” need to be used in audit reports.

9.6. **Apostrophe.**

- 9.6.1. An apostrophe should be used to denote the possessive form of the IRS.
 - 9.6.1.1. Internal Revenue Service – possessive form: the Internal Revenue Service’s or IRS’s.
 - 9.6.1.2. For more detailed information about the use of an apostrophe, please refer to the chapter entitled, “A Guide to Punctuation,” in the *AP Stylebook*; and chapter 8 in the [GPO Style Manual](#).

B

9.7. **Bulleted Lists.**

- 9.7.1. In General:
 - 9.7.1.1. Use bulleted lists where a sentence appears to be unclear, lengthy, or contains numerous examples.
 - 9.7.1.2. Use semicolons or periods after each bullet. Include “and” after the semicolon in the next-to-last item if you are using semicolons and place a period after the last bullet.
 - 9.7.1.3. Bulleted lists may also be used when listing full sentences.
 - 9.7.1.4. Never use bullets for a single item.
 - 9.7.1.5. Be consistent when using lists.
 - 9.7.1.6. Numbered lists are treated the same as bulleted lists.
- 9.8. **Bureau of the Fiscal Service.** Formerly called the Bureau of the Public Debt. Remember the article “the” between “Bureau of” and “Fiscal.”

C

9.9. **Coconspirator.** This word is not hyphenated.

9.10. **Colon.**

9.10.1. Use a colon when introducing lists. For example, “I ate three things for lunch: a sandwich, coleslaw, and strawberry shortcake.” There is only one space after a colon, per the AP and the GPO Style Manuals.

9.10.2. For more detailed information about the use of the colon, please refer to the chapter entitled, “A Guide to Punctuation,” in the *AP Stylebook*, and chapter 8 in the *GPO Style Manual*.

9.11. **Commas.**

9.11.1. The serial comma is preferred. For example: I like oranges, apples, and bananas.

9.11.2. A comma should appear after the year in a date.

9.11.2.1. A comma is needed in the following instance: “Thank you for your letter dated August 24, 2005, in response to...”

9.11.2.2. A comma may not be needed in all instances. Examples: (1) “This is in response to your August 24, 2005 letter”; (2) “between March 22, 2013 and June 24, 2014...”

9.11.2.3. Dates that refer to months and years only do not take a comma. For example, “February 2006,” not “February, 2006.”

9.11.2.4. For more detailed information about the use of a comma, please refer to the chapter entitled, “A Guide to Punctuation,” in the *AP Stylebook*, and chapter 8 in the *GPO Style Manual*.

9.12. **Congress.**

9.12.1. Congress is used when you are speaking of the House of Representatives and the Senate. Use the U.S. House of Representatives or the U.S. Senate. Congress is used to refer to the collective units of the House and the Senate.

- 9.12.2. Congress is capitalized, but congressional is not capitalized, unless referring to the *Congressional Record*.
- 9.12.3. The article, “the” should not precede the word Congress unless referring to a specific Congress. For example, “**The** 101st Congress.”
- 9.13. **Contracting Officer Technical Representative.** This is now referred to as Contracting Officer Representative.
- 9.14. **Contractions.** Avoid contractions unless they are part of a direct quote.
- 9.15. **Cost-benefit vs. cost/benefit.** Cost-benefit is preferred.
- 9.16. **Criminal Investigation.** This entity at the IRS is singular, not plural, unlike TIGTA’s Office of Investigations. Also, at their request, this division is now referred to simply as CI rather than CID.
- 9.17. **Cross-functional.**
- 9.18. **Cyber.** This prefix is commonly used in the modern age. Do not use a hyphen before a word starting with a consonant: *cybersecurity, cybercafé, or cyberspace*.

D

- 9.19. **Data.** This word is in its plural form. Be careful to use the word correctly. **Correct:** “The data show,” “The data are,” *etc.* **Incorrect:** “The data shows,” “The data is.”
- 9.20. **Decisionmaking.** *Decisionmaking* is one word.
- 9.21. **Department of the Treasury.** The formal name is the “**Department of the Treasury**,” not “**Treasury Department**.” However, “Treasury Department” is permissible on subsequent references.

E

- 9.22. **E-file.** The word “**e-file**,” is not capitalized and not italicized. However, when using the words “e-file Provider” or “e-file” Program, always capitalize the “P” in Provider and Program.
- 9.23. **E.g. vs. i.e.** Do not use “e.g.” when you really mean “i.e.” and vice versa.

Tips

- “E.g.” comes from the Latin *exempli gratia* (for example), and illustrates an example.
- “I.e.” is from the Latin *id est* (*that is*), and explains in other words what you are trying to say.
- Italicize both *e.g.* and *i.e.* and use commas to set them apart (note: do not italicize the commas). It is not necessary to put phrases beginning with *e.g.* and *i.e.* in parentheses within the sentence. Instead, use commas before and after the phrase, as in the following example: Whereas the regular levy process allows someone to review the facts of the case prior to imposition of the levy, *i.e.*, to screen out the case, with FPLP there is no human element, only automation.

- 9.24. **E-mail.** When referring to electronic mail, use “**e-mail**,” not “**email**” or “**Email**.”
- 9.25. **Every day.** “**Every day**,” is two words except when used as an adjective. “He walks to school every day,” but “Walking to school is an everyday occurrence.”
- 9.26. **Executive Branch.** When referring to this branch of Government, both words are capitalized.
- 9.27. **Executive Order.** Capitalize this phrase when referring to a specific Executive Order. When referring to Executive orders generically, only the “E” in “Executive” should be capitalized.

F

- 9.28. **Federal Government, Federal worker, or Federal agent.** The word “Federal” is always capitalized. Also **State Government**. But “government,” when used alone (*GPO Style Manual*), *e.g.*, when referring to local government.

9.29. **Federal Offices of Inspector General.**

9.30. **Filing Season.** These words are capitalized if they refer to a specific filing season, for example, the “2010 Filing Season.”

9.31. **Fiscal Year.** A fiscal year is any yearly accounting period, regardless of its relationship to a calendar year.

9.31.1. Always spell out the words “Fiscal Year” and then place “FY” in parentheses, before using the acronym “FY.” They are capitalized if they refer to a specific fiscal year. For example, “*In Fiscal Year (FY) 2008.*”

9.32. **Follow up.** These words are not hyphenated if they are used as a verb. Use a hyphen in all other instances.

G

9.33. **GAO.** GAO now stands for Government Accountability Office. However, any reports GAO produced before the name changed in July 2004 should still be attributed to the General Accounting Office.

9.34. **Government.**

9.34.1. **Governmentwide.**

9.34.2. **State Government:** State Government should be capitalized, but statewide should not be capitalized.

9.34.3. **Federal Government.** Federal Government should be capitalized in all instances.

9.34.4. **Local government.** Local government should be lower case.

9.34.5. **Government-owned vehicles.**

9.34.6. **Government procurements.** Always capitalize Government when it is an adjective.

H

9.35. **Health care.** Two words.

9.36. **Hyphens.** Knowing when to hyphenate words is often difficult. When in doubt, check the list of commonly hyphenated words on page 15 or use the [IRS Communicators' Style Guide](#) to see how the IRS uses the word in its forms,

publications, and guidance. The general rule for hyphenation is that compound modifiers take a hyphen, unless they contain an adverb ending in “ly.” Thus, “sole-proprietor compliance,” but “hardly ever seen.”

I

9.37. **Identification numbers.**

9.37.1. Employer Identification Number (EIN).

9.37.2. Individual Taxpayer Identification Number (ITIN).

9.37.3. Internal Revenue Service Identification Number (IRSIN).

9.37.4. Personal Identification Number (PIN).

9.37.5. Preparer Tax Identification Number (PTIN).

9.37.6. Social Security Number (SSN).

9.37.7. Taxpayer Identification Number (TIN).

9.38. **Indenting quotations.** Indent any verbatim quote of 50 words or more instead of setting it off with quotation marks. You can use the spelling and grammar check in Word to get a count.

9.39. **Innocent spouse.** Use “Joint and Several Liability Relief,” or “Relief from Joint and Several Liability under I.R.C. § 6015” instead of “innocent spouse.”

9.40. **Inspections and Evaluations.** Spell out on first reference and define as I&E in parentheses immediately after first use, then use “I&E,” no spaces.

9.41. **Inspector General.** Always spell this term out; never use “IG” in documents for external distribution.

9.42. **Insufficient funds and nonsufficient funds.** These words are synonymous; either is acceptable, but the Inspector General prefers the former.

9.43. **Internal Revenue Code.** Always spell out on first reference and then use I.R.C.

Tips on Referencing the I.R.C.:

- Use the section symbol (§)* instead of the word “section” when describing the I.R.C. or similar sources, unless you are leading off a sentence with the section number.
- There should be one space after I.R.C. and after the section symbol, like this: I.R.C. § 7803.
- Do not begin a sentence with the symbol; for example, say, “Section 7803 requires” rather than “§ 7803 requires.”
- When referencing more than one section, use the double section symbol (§§); for example, I.R.C. §§ 1 and 2, not “I.R.C. § 1 and I.R.C. § 2.”
- Refer to a code section as “I.R.C. § XXXX” rather than merely “§ XXXX” to avoid ambiguity about whether you are referring to the Bankruptcy Code or another statute.

** The symbol for section can be found by clicking, in Microsoft Word, on the “Insert” tab, and then by searching for the section symbol.*

9.44. **Internal Revenue laws**

9.44.1. The “I” in *Internal* and the “R” in *Revenue* should be capitalized.

9.45. **Internal Revenue Manual.**

9.45.1. For any references to the Internal Revenue Manual (IRM), be sure to use the most recent version and include the date in your footnote, using this format (June 1, 2007), not (6/1/07).

9.45.2. LEXIS does not always have the most up-to-date version of the IRM. The IRWeb has a link to the “Electronic Publishing: website, which provides the [IRM Numerical index](#). This is generally the most up-to-date IRM.

9.45.3. The Chief Counsel intranet also has a link to a searchable version of the IRM, but it is not updated as frequently as the Numerical Index.

9.45.4. When referencing the IRM, you may also want to check the Service-wide Electronic Research Program website for IRM supplements to the portion you are referencing.

9.46. **Internal Revenue Service.**

9.46.1. On second reference use “the IRS,” not “IRS.”

9.47. **Internet and intranet.**

9.47.1. Capitalize “Internet,” which is a proper noun. Do not capitalize “intranet,” which is generic (e.g., “The IRS intranet”).

9.47.2. Always use a universal resource locator (URL) in Internet references or citation. This is especially important for sites like <http://thomas.loc.gov>, which has no www. If we just say “thomas.loc.gov,” a reader might look for www.thomas.loc.gov and not find it.

9.47.3. When referencing the official IRS public website, use IRS.gov, not irs.gov.

9.47.4. Use online, not on-line or on line.

9.47.5. Use website, not web-.

9.47.6. Use web page, not web-page or webpage.

9.48. **IRS Inspection Service.**

9.49. **IRS Office of Chief Counsel.** This phrase is correct. IRS Office of the Chief Counsel is incorrect.

9.50. **IRS Operating Divisions.**

9.50.1. Use operating division (if referring to a specific operating division, you may omit “operating and capitalize “Division,” such as:

9.50.2. Large and Mid-Size Business (LMSB) Division has been replaced by the Large Business and International (LB&I) Division (this change was effective October 1, 2010);

9.50.3. Small Business/Self-Employed (SB/SE) Division;

9.50.4. Tax Exempt and Government Entities (TE/GE) Division; and

9.50.5. Wage and Investment (W&I) Division.

L

9.51. **Latin terms.** *Italicize* all Latin terms (*pro se, de minimis, etc.*), as well as *i.e.* and *e.g.*

9.51.1.1. **etc.** should be italicized. A period and a comma should also be used after its use.

- 9.52. **Letters and correspondence.** General format is shown below. In addition, please see [Appendix III](#).

Example:

The Honorable Max Baucus
Chairman, Committee on Finance
United States Senate
Washington, DC 20510

Dear Chairman Baucus:
 In response (indented)....

 Sincerely, (centered)

 J. Russell George (centered)
 Inspector General (centered)

- 9.53. **Login and log in.** Login as a noun is one word. Log in as a verb is two words.

- 9.54. **Long-term.**

- 9.55. **Low income.** Do not hyphenate, unless it is a compound modifier, as in “low-income taxpayer.”

M

- 9.56. **Most/majority/many.** Be careful with words like “most,” “majority,” and “many,” and be sure your data support them. “Many TAS cases” is not the same as “Many IRS cases.”

N

- 9.57. **Names of Commissioners.** Based on their websites, it should be **Douglas** Shulman (not Doug) and **Chris** Wagner (not Christopher). This is standard procedure; Chris’ predecessor was Kathy Petronchak, not Katherine.

- 9.58. **Names of topics.** Please keep your SAR topic names consistent from page to page.

9.59. **National Taxpayer Advocate.** Always spell out National Taxpayer Advocate in all public materials; do not use “NTA” (however, in audit reports, this acronym may be used).

9.60. **Nation.** Use “Nation,” when referring to “our Nation,” but national and nationwide are lower cased.

9.60.1. The plural form of “nations” should not be capitalized.

9.61. **Non-bargaining.**

9.62. **Non-executive.**

9.63. **Nonbank.** (all one word, no hyphen).

9.64. **Nonprofit** (all one word, no hyphen).

9.65. **Numbers.** Always spell out numbers when they appear at the beginning of a sentence. Spell out Arabic numerals (*e.g.*, 0, 1, 2, 3, *etc.*) from zero through nine; use the figures for number 10 and above. Exception: Numbers may be presented as numerals at the beginning of bulleted lists in audit reports.

9.65.1. Eliminate the cents in a dollar figure, when possible.

9.65.2. For additional guidance on the appropriate use of numbers, please refer to Rule 3 in this Style Manual, Chapter 12 of the Government Printing Office Style Manual, and the chapter entitled, “Numerals” in the Associated Press Stylebook.

O

9.66. **Office of Investigations.**

9.67. **Office of Audit.**

9.68. **Office of Inspections and Evaluations.**

9.69. **One-sentence paragraphs:**

9.69.1. This is not a paragraph: “The IRS faces a difficult challenge in balancing service and enforcement because its measures do not promote customer service and may ultimately lead to noncompliant behavior by taxpayers.”

9.69.2. In cases like this, either attach the sentence to another paragraph or break it up, *e.g.*, “The IRS faces a difficult challenge in balancing

service and enforcement. Its measures do not promote customer service. Indeed, they may ultimately lead to noncompliant behavior by taxpayers.”

- 9.69.3. Exception: In a news release, it is acceptable for the “lede,” or first paragraph, to be one sentence.

P

9.70. **Percentages.** Use a number: 6 percent. Do not use the % sign. However, the percentage sign may be used in tables.

9.71. **Period.** Insert two spaces after a period.

9.72. **Personally Identifiable Information.** Capitalize this term throughout documents.

9.73. **Policymaker.** This is one word, per Webster’s College Dictionary. However, policy maker is also acceptable.

9.74. **Possessive use.** Be sure to punctuate possessive use correctly. It should be “the IRS’s levy release process,” not “the IRS’ levy release process,” and “TAS’s caseload,” not “TAS’ caseload.”

9.75. **Prototype.** The word “prototyping” is not a word. Be careful to avoid using it.

9.76. **Publicly** (not “publically”).

9.77. **Punctuation.**

9.77.1. Put periods inside quotes “like this.” Do not use the British style with the period outside “like this”.

9.77.2. For additional guidance on the appropriate use of punctuation please refer to Chapter 12 of the *GPO Style Manual*, and the chapter entitled “A Guide to Punctuation,” in the Associated Press Stylebook.

Q

9.78. **Quotation marks.**

9.78.1. Use quotation marks for direct quotations.

9.78.2. For more detailed information on the proper use of quotation marks, please refer to the chapter entitled, “A Guide to Punctuation,” in the *AP Stylebook*, and chapter 8 in the *GPO Style Manual*.

R

- 9.79. **References to time.** Beware of time elements, at least in the SAR. Our next report will focus on 2010 but will be released to the public in 2011. Do not use phrases like "Last year...;" Specify whether you mean **calendar**, **fiscal**, or **tax** year, at least on first reference. Remember that upon the first reference to a fiscal or tax year, you should spell out "fiscal year" or "tax year" and follow with FY or TY. Where possible, avoid using the term "tax year."
- 9.80. **Registered trademarked terms.** These should be shown with the registered trademark symbol at the first use in a document.
- 9.81. **RRA 98**, not RRA '98.

S

- 9.82. **Semiannual** (all one word, no hyphen).
- 9.83. **Semicolon, use of:**
- 9.83.1. Use a semicolon to clarify a series. For example, "The IG addressed three issues: tax compliance among taxpayers, corporations, and small businesses; fraud in the preparation of Individual Income Tax Return Forms; and abuse of the IRS system."
- 9.83.2. For more detailed information about the proper use of the semicolon, please refer to the chapter entitled, "A Guide To Punctuation" in the *AP Stylebook*, and chapter 8 in the [GPO Style Manual](#).
- 9.84. **SB/SE vs. SBSE.** Use the backslash because that is how the division refers to itself on its website. The same rule applies to TE/GE.
- 9.85. **Service.** Always say IRS, not "the Service" unless it's part of "service-wide."
- 9.86. **Service-wide.** Hyphenate these words.
- 9.87. **Social Security Number.** The word "Number" when used with Social Security is capitalized.
- 9.88. **Special Agent in Charge.** These words are not hyphenated.
- 9.89. **State Government.** State Government should be capitalized, but statewide should not be capitalized.

- 9.90. **State abbreviations.** Use Postal Service abbreviations (CA, DC, AZ, etc.). See Rule 9.12 in the [GPO Style Manual](#).

T

- 9.91. **Tables and charts.**

9.91.1. All tables and charts must have titles in 12-point bold Arial font.

9.91.2. The title of each table or chart should have an empty space for a number, which we will add in the final editing process. Example: **TABLE___, GROSS INCOME FROM 2008 TAX RETURN DATA.** Any reference in the text to this table should have the same blank space: "See Table ___ for information."

9.91.3. Each table or chart must contain sufficient information to validate the points in your text. Do not simply place a table or graph in your draft without a text reference specifying why the table or graph is relevant. *Your tables, graphs, and other visual elements must also comply with Section 508 of the Rehabilitation Act (see page 31).*

- 9.92. **Tax forms.** Just as you would spell out an acronym on first occurrence, always give the name of the form as well as the number on first reference. The first reference should include the word "Form," capitalized, the form number, followed by the form name in italics, set off by commas. *Example: "When taxpayers file Form 1040, U.S. Individual Income Tax Return, they should..."* Future references can simply include the form number.

- 9.93. **Tax Gap.** Capitalize both words.

- 9.94. **Tax protester, or illegal tax protester.** Do not use it; this terminology is prohibited by RRA 98. However, this terminology may be used in statutory audits on tax protesters or any situation that specifically discusses the ban on the use of the terms.

- 9.95. **Taxpayer.** Do not say things like, "If you experience delays in obtaining an EIN..." Instead, say, "If *the taxpayer* experiences delays in obtaining an EIN..."

- 9.96. **That vs. Which.** The proper use of these terms is commonly confused. According to the Gregg Reference Manual, "Which is always used to introduce nonessential clauses, and that is ordinarily used to introduce essential clauses."

9.96.1. Example #1: Gary's report on identity theft, which I sent you last month, should be published today. (Which introduces a nonessential clause; the report has already been identified).

9.96.2. **Example #2:** The report that I sent you last week should be of some help. (That introduces an essential clause; it is needed to identify which report the writer is referring to).

9.97. **They.** Do not say “they” unless you mean a group; *i.e.*, more than one person or entity. Avoid things like “When W&I revised the form, they made it harder for taxpayers to use.” Reference the IRS or individual operating divisions/functions with “it,” such as, “When the IRS revised Form 656, it failed to...” Do not refer to a single taxpayer as “they.”

9.98. **Use of “the.”** Say “*The* IRS,” not just “IRS.” For example, “The IRS declined to comment on TIGTA’s recommendations.” Similarly, when referencing a specific IRS office or program, remember to preface it with “the” if you would normally use “the,” had no acronym been used and the item was spelled out. For example, the Federal Payment Levy Program (FPLP); the Office of Professional Responsibility; and the Automated Underreporter (AUR) program.

9.98.1. **TIGTA.** Avoid using “the TIGTA” when referring to the agency. TIGTA alone will suffice.

9.99. **Time frame.** Time frame is always two words.

9.100. **Treasury.** “Department of the Treasury” but “Treasury Department” is permissible.

U

9.101. **Under-withholding.** This word should be hyphenated.

9.102. **U.S.** United States should be spelled out when used as a noun and abbreviated when used as an adjective. Hence, “the United States” but “the U.S. Treasury Department.”

W

9.103. **Washington, DC.** A period should be inserted after DC unless it appears as part of a zip code.

9.104. **Who/that.** When discussing individual taxpayers, say “Taxpayers who.” If something applies to both individuals and corporations or to others, say “Taxpayers that.”

Y

9.105. Year Designations.

9.105.1. Year designators should be presented as lower case when not referring to a specific year. However, year designators should be capitalized when combined with a specific year (e.g., Calendar Year 2009, the 2009 Filing Season, Fiscal Year 2009, and Tax Year 2009). Any of the year designators may be abbreviated if frequently used; e.g., FY, CY, TY.

9.105.2. Fiscal Year. A 12-consecutive-month period ending on the last day of any month, except December. The Federal Government’s Fiscal Year begins on October 1 and ends on September 30. Spell out words, then abbreviate (“FY”).

9.105.3. Calendar Year. The 12-consecutive-month period ending on December 31. Spell out words, then abbreviate (“CY”).

9.105.4. Processing Year. The calendar year in which the tax return or document is processed by the IRS.

9.105.5. Tax Year. A 12-month accounting period for keeping records on income and expenses used as the basis for calculating the annual taxes due. For most individual taxpayers, the tax year is synonymous with the calendar year. Spell out words, and avoid the use of this term where possible. The words “tax years” should be lower case, except when combined with a specific year.

Appendix II: IRS Terminology

Informal Document Description	Formal Document Description
notice of deficiency	Notice of Deficiency, Letter 3219
notice of determination	Various forms include this term in the title
offer in compromise	Offer in Compromise, Form 656

Appendix III: Sample Letters

March 31, 2010

The Honorable Olympia J. Snowe
United States Senator
154 Russell Senate Office Building
Washington, DC 20510-1903

Dear Senator Snowe:

Thank you for your March 15, 2010, letter requesting that the Treasury Inspector General for Tax Administration (TIGTA) review the issue of like-kind exchanges. As you requested, we have initiated a review of the Internal Revenue Service's implementation of TIGTA's recommendations in our September 2007 report on taxpayer compliance with the rules of Internal Revenue Code Section 1031.

Once we have thoroughly reviewed this matter, we will provide you with our assessment as to whether Federal legislation is indicated to address like-kind exchanges. We recognize the urgency of this issue in light of the current congressional debate over financial industry reform. Accordingly, we will provide you with our review no later than April 15, 2010.

David Holmgren, Deputy Inspector General for Inspections and Evaluations, is conducting the review. Please contact me should you have any questions regarding this matter, or your staff may contact Mr. Holmgren at (202) 622-6500.

Sincerely,

J. Russell George
Inspector General

May 19, 2010

The Honorable Timothy Geithner
Secretary
Department of the Treasury
1500 Pennsylvania Avenue, NW.
Washington, DC 20220

Dear Secretary Geithner:

The Treasury Inspector General for Tax Administration (TIGTA) has completed our evaluation to determine whether the goals of the Internal Revenue Service (IRS) Restructuring and Reform Act of 1998 (RRA 98) have been substantially achieved. A copy of our evaluation is attached.

TIGTA reviewed the IRS's implementation of the major tax provisions of the law. This review included extensive research of the law, relevant IRS Internal Revenue Manuals, the IRS Intranet Web site, prior reports by TIGTA, and other relevant organizations including the Government Accountability Office. It further reviewed IRS strategy and policy, processes and procedures, information technology and employee/human capital to gauge IRS's success at implementing the law.

While the IRS has made significant strides in transforming into a modern financial services organization, our review found that major challenges remain. Much of this reform effort remains a work in progress. RRA 98 was broadly scoped legislation intended to transform the IRS into a modern financial services organization. Its implementation involved changes to virtually every aspect of the IRS, including its reorganization from a geographically based organization to one that was focused primarily on providing taxpayers with customer service similar to that available from many private sector financial institutions, including electronic access to customer accounts.

TIGTA's review found that additional work is needed to complete IRS's Business Systems Modernization effort. In addition, human capital management challenges remain including replacement of an aging workforce, measurement of training effectiveness, and implementation of a performance-based pay system.

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David Holmgren, Deputy Inspector General for Inspections and Evaluations, directed this review. Please contact me directly if you have any questions regarding this matter. Alternatively, your staff may reach Mr. Holmgren at (202) 622-6500.

Sincerely,

J. Russell George
Inspector General

Attachment

³ Include this language if the letter has two pages and is to a Member of Congress or the Secretary of the Treasury.