
CHAPTER 100–NATURE AND PURPOSE

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10 Introduction

10.1 Abbreviations and Acronyms.

The following table lists some frequently used acronyms.

Acronyms	Meaning
AIGA	Assistant Inspector General for Audit
AIGI	Assistant Inspector General for Investigations
CC	Chief Counsel
CFO	Chief Financial Officer
CIO	Chief Information Officer
DAIGI	Deputy Assistant Inspector General for Investigations
DIGA	Deputy Inspector General for Office of Audit
DIGI	Deputy Inspector General for Office of Investigations
DIGIE	Deputy Inspector General for Office of Inspections and Evaluations
DIGMS	Deputy Inspector General for Mission Support
FY	Fiscal Year
I&E	Office of Inspections and Evaluations
IG	Inspector General

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IMDS	Internal Management Document System
MOU	Memoranda of Understanding
OA	Office of Audit
OI	Office of Investigations
OIT	Office of Information Technology
OMS	Office of Mission Support
PDIG	Principal Deputy Inspector General
SAC	Special Agent in Charge
TD	Treasury Directive
TIGTA	Treasury Inspector General for Tax Administration
TO	Treasury Order

10.2 Purpose.

To describe the Internal Management Document System for issuing and revising authorities, procedures and guidelines for the office of the Treasury Inspector General for Tax Administration (TIGTA).

10.3 Background.

TIGTA was established on January 18, 1999. As a result, TIGTA established this system in which delegated authorities, policies, procedures and guidelines are issued in a systematic manner.

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20 Nature of System

The Treasury Inspector General for Tax Administration (TIGTA) Internal Management Document System consists of seven types of documents. (Refer to [Chapter \(100\)-10](#) for the acronyms below.)

- Treasury Orders
- Treasury Directives
- TIGTA Delegation Orders (and related Functional Delegation Orders)
- TIGTA Operations Manual
- TIGTA Memoranda
- Deputy Inspector General for Audit, Deputy Inspector General for Investigations, Deputy Inspector General for Inspections and Evaluations, Deputy Inspector General for Mission Support, and Chief Counsel Memoranda
- Interim Guidance for Notification of Approved TIGTA Policies

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30 Responsibilities

30.1 Development and Issuance.

Depending on their content, documents will require various degrees of coordination in the initiation, development, clearance and approval processes. The basic responsibilities are summarized below. (Refer to [Chapter \(100\)-10](#) for the definitions of the acronyms below.)

<u>Type of Document</u>	<u>Initiation/ Development</u>	<u>Concurrence</u>	<u>Final Approval/ Signature</u>
Treasury Orders	TIGTA and Other Deptmental Officials	Appropriate Deptmental Officials	Secretary or Deputy Secretary of the Treasury
Treasury Directives	TIGTA and Other Deptmental Officials	Appropriate Dept. Officials	Appropriate Secretarial Officers (e.g., Inspector General (IG))
TIGTA Delegation Orders	Deputy Inepsctors General (DIGs) Assistant Inspectors General (AIGs) Chief Information Officer (CIO) Chief Counsel (CC)	CC Human Capital and Personnel Security (HCPS)	IG
Functional Delegation Orders	DIGs/AIGs/CC	CC/HCPS	Appropriate Function Head*
TIGTA Operations Manual	Responsible Function	DIGs/AIGs/CIO/CC/HCPS	Appropriate Function Head*
TIGTA Memoranda	DIGs/AIGs/CIO/CC	DIGs/AIGs/CIO/CC HCPS	Appropriate Function Head*
DIG Memoranda	DIGs	CC/ HCPS	DIGs/AIGs**
CC Memoranda	CC	HCPS DIGs/AIGs**	CC
AIG Memoranda	AIGs	CC/ HCPS/ DIGs/AIGs**	AIG

*For Chapters 100 and 600, and portions of Chapter 200, the Deputy Inspector General for Mission Support (DIGMS) is the appropriate function head.

**When deemed necessary.

30.2 Technical Expertise.

The initiating official will serve as the technical expert and will resolve issues raised during the clearance process.

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40 Treasury Orders (TO)

40.1 Purpose.

Treasury Orders (TOs) are documents that are issued by the Secretary or the Deputy Secretary that establish significant Departmental policy; delegate authority or responsibility residing in the Secretary to a Secretarial Officer, bureau head, or another Treasury official; or define reporting relationships.

40.2 Responsibilities.

Refer to the TO Template or [Treasury Directive 00-05](#), Department of the Treasury Orders and Directives System, for guidance in issuing TOs. The template to be used for preparing TIGTA Memoranda is named "TO-Template.dotm," and is located in Microsoft Word, under File/New/Personal templates.

40.3 Review and Development.

Concurrent with the policy review requirements contained in [Chapter \(100\)-70](#), all Treasury Inspector General for Tax Administration (TIGTA) functions will review existing TOs to determine if revisions or new Orders are needed. If revisions and/or initiations of new TOs are needed, the functions will take the necessary steps to revise, reissue, cancel, or create the appropriate TOs. The TOs prepared or revised by TIGTA functions will focus primarily on providing policy, fixing responsibility, and establishing appropriate oversight mechanisms.

The appropriate functional content owner will prepare a transmittal to the Department of the Treasury, Office of Strategic Planning and Evaluation, to be signed by the Inspector General. The transmittal and the revisions and/or new TOs should be routed for review and comment by the appropriate TIGTA officials including those identified in [Chapter \(200\)-40.8](#), the Chief Counsel, and the Office of Mission's Human Capital and Personnel Security (HCPS). The Chief Counsel must concur on all revisions and/or new TOs. The HCPS Directorate will also review proposed revisions and/or new Orders to ensure adherence to established guidelines.

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50 Treasury Directives (TD)

50.1 Purpose.

Treasury Directives (TDs) are documents that are signed by the appropriate Secretarial Officer (other than the Secretary or Deputy Secretary) to: (1) convey Treasury policy and/or reporting requirements; or (2) delegate authority below the Secretarial Officer level or among or between Secretarial Officers. Generally, the content of a TD should be limited to statements of purpose, policy, key terms, responsibilities, references and authorities. A TD is generally no more than three to five pages long.

50.2 Responsibilities.

Refer to the Treasury Directive Template or [Treasury Directive 00-05](#), Department of the Treasury Orders and Directives System, for guidance in issuing TDs. The template to be used for preparing TD memoranda is named "TD-Template.dotm," and is located in Microsoft Word, under File/New/Personal templates.

50.3 Review and Development.

Concurrent with the policy review requirements contained in [Chapter \(100\)-70](#), all Treasury Inspector General for Tax Administration (TIGTA) functions will review existing TDs to determine if revisions or new TDs are needed. If revisions and/or initiations of new TDs are needed, the functions will take the necessary steps to revise, reissue, cancel, or create the appropriate TDs. The TDs prepared or revised by TIGTA functions will focus primarily on providing policy, fixing responsibility, and establishing appropriate oversight mechanisms.

The appropriate functional initiator will prepare a transmittal to the Department of the Treasury, Office of Strategic Planning and Evaluation, to be signed by the Inspector General. The transmittal and the revisions and/or new TDs should be routed for review and comment by the appropriate TIGTA officials including those identified in Chapter (200)-40.8, the Chief Counsel, and the Office of Mission Support's Director, Human Capital and Personnel Security (HCPS). The Chief Counsel must concur on all revisions and/or new TDs. The HCPS Directorate will also review proposed revisions and/or new Directives to ensure adherence to established guidelines.

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60 Treasury Inspector General for Tax Administration (TIGTA) Delegation Orders

60.1 Purpose.

TIGTA Delegation Orders (DOs) are issued by the Inspector General to establish policy, delegate authority, or define reporting relationships.

60.2 Originating Authority.

This section should indicate the specific citation from where the Inspector General derives his/her authority. Refer to the TIGTA DO Template. The template is named "TIGTA-DO.Template.dotm," and is located in Microsoft Word, under File/New/Personal templates.

60.3 Content.

60.3.1 Number. The TIGTA DOs are identified by a number that is assigned by the Office of Mission Support (OMS), Executive Assistant. The DOs are numbered consecutively with successive revision numbers, if applicable, (e.g., Delegation Order No. 01 (Rev. 1)) and dates. Orders that are no longer valid should be rescinded or rendered obsolete, and that number will be reused or reserved until needed.

60.3.2 Date. The DOs will include the effective date. The DOs number and effective date will appear in the top right portion of the document.

60.3.3 Nature of Change. At the option of the content owner, a section entitled "Nature of Change" may be included as part of the DO. If included, the nature of change section will provide the background for changes or new issuances and include an overview of the changes. The section may be used to rescind any previous DOs or any other related documents that are no longer applicable.

60.4 Responsibility.

60.4.1 TIGTA Functions. The appropriate TIGTA function will initiate DOs when it is determined that TIGTA authorities should be re-delegated.

60.4.2 Chief Counsel. The Chief Counsel will review and concur on all DOs prior to issuance.

60.4.3 Human Capital and Personnel Security (HCPS). The OMS HCPS Directorate will review all DOs to ensure adherence to established guidelines; serve as the librarian for TIGTA DOs; and will conduct periodic reviews to ensure TIGTA DOs remain current.

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60.5 Functional Delegation Orders.

Functional DOs are issued by the appropriate functional executive or manager to re-delegate authority contained in a TIGTA DO within a particular function.

60.5.1 Responsibilities. The appropriate TIGTA function will initiate Functional DOs when it is decided that authorities delegated to the functional head by an existing TIGTA DO need to be re-delegated within a particular function. In order for an authority to be re-delegated within a function, the corresponding TIGTA DO must state the authority may be re-delegated.

The Chief Counsel will review and concur on all Functional DOs prior to issuance. In addition, the OMS HCPS Directorate will review all Functional DOs to ensure adherence to established guidelines, serve as the librarian for Functional DOs, and will conduct periodic reviews to ensure Functional DOs remain current.

60.5.2 Content. The format of Functional DOs will follow the same format as TIGTA DOs. Additional information on the format of these Orders is found in the TIGTA DO Template.

The Functional DOs will be identified by a number assigned by the appropriate function, e.g., Chief Counsel Delegation Order No. 01. Functional DOs will be numbered consecutively within the function and with successive revision numbers, if applicable. An example would be Chief Counsel Delegation Order No. 01 (Rev. 2). Functional DOs that are no longer valid should be rescinded or rendered obsolete, and that number will be reused or reserved until needed.

Functional DOs will include an effective date. The Functional DO number and effective date will appear in the top right portion of the document.

The originating authority from which the function derives the authority should be stated at the beginning of the document. The authorities should include the same authorities listed in the corresponding TIGTA DO as well as the TIGTA DO number itself.

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70 Treasury Inspector General for Tax Administration (TIGTA) Operations Manual

70.1 Nature and Purpose.

The TIGTA Operations Manual (Manual) serves as an operating document and contains general management, audit, investigative, inspections and evaluations, information technology, counsel, security, and administrative policies, standards, and procedures. The system provides TIGTA management with ways to communicate and direct the activities of all employees. The numbering system is controlled by the Office of Mission Support's (OMS) Human Capital and Personnel Security (HCPS) Directorate and is designed to accommodate additions and changes. The Manual will be maintained electronically on the TIGTA intranet homepage under the Internal Management Document System (IMDS). All employees will have online access to the Manual with key-word search capabilities.

70.2 Contents.

The Manual includes general guidance, as well as functional guidance, and includes the following chapters.

<u>Chapter</u>	<u>Subject</u>
100	Nature and Purpose
200	General Management
300	Audit
400	Investigations
500	Information Technology
600	Mission Support
700	Chief Counsel
800	Inspections and Evaluations

70.3 Development and Review.

70.3.1 Responsibilities. Each TIGTA function (Audit, Investigations, Inspections and Evaluations, Mission Support, Information Technology, and Chief Counsel) is responsible for initiating and maintaining Manual chapters pertaining to its respective operations.

The OMS HCPS Directorate is also responsible for maintaining: Nature and Purpose (100); General Management (200)-10, 20, 30, 50, 60, 80, 100, and 130; and Mission Support (600), and coordinating the electronic availability of the entire Manual.

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Each content owner will circulate draft chapters, revisions, and updates to existing chapters for concurrent review and comment by the appropriate TIGTA officials. At a minimum, the Deputy Inspectors General, Chief Counsel, and the OMS HCSP Directorate will review and comment on drafts. Generally, comments will be forwarded to the content owner within 30 calendar days.

Because the Manual is the agency's authoritative source of policies and required procedures, any changes made to a policy section must undergo a 30-day functional review (review period does not include weekends and holidays).

Content owners are responsible for the clearance of their portion of the Manual and obtaining approval from the appropriate function heads.

70.3.2 Manual Transmittal. The manual transmittal document will be prepared for all new chapter sections, revisions, and updates by the content owner. The manual transmittal provides the title and a summary of the chapter section and the changes being made, as well as any material being superseded (e.g., TIGTA Interim Guidance Memoranda). The manual transmittal should include a quarterly IMDS posting date (e.g., 01/01/XX, 04/01/XX, 07/01/XX, or 10/01/XX) in the upper right corner of the page. The IMDS functional content provider will assign a sequential control number to their manual transmittals after the policy documents have been finalized and approved for posting into IMDS. The manual transmittal will be electronically signed by the appropriate function head or his/her designee, and filed by the IMDS functional content provider in the appropriate "Manual Transmittals" folder that is located on the IMDS fileserver. Refer to the Manual Transmittal template to prepare and format the document. The template to be used is named "ManualTransmittal.dotm," and is located in Microsoft (MS) Word, under File/New/Personal templates.

70.4 Format.

70.4.1 General. The chapters in the Manual will be divided into sections, subsections, and paragraphs or bulleted text, and/or exhibits. Sections are indicated with the chapter number in closed parentheses, followed by a hyphen and the section number (e.g., (100)-30). Each chapter will contain a table of contents. Each chapter will contain an abbreviation/acronym section, an introduction section, an authorities section, and one or more sections explaining the subject matter, if applicable. Use the TIGTA Operations Manual template to format the Manual. The template to be used is named "TIGTAOperationsManual.dotm," and is located in MS Word, under File/New/Personal templates. The content owner will enter the applicable quarterly ending date in the template's header (January 1, 20XX; April 1, 20XX; July 1, 20XX; or October 1, 20XX).

At a minimum, each chapter section should be one file. Filenames should not contain spaces or dashes/hyphens, but should include the underscore ("_") character. Suggested filenames are: Chapter100_Sec10; MT100_Sec10; and Chapter100_TOC.

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To make the Manual as easy to use as possible, all files should be saved in the "**Print Layout**" view before they are submitted for review or loaded on the IMDS webpage. Once a file has been approved, the IMDS functional content provider will store the file in the appropriate chapter folder under the applicable section location in the "IMDS" drawer.

70.4.2 Chapter Table of Contents. Each chapter's table of contents will list the number and caption/title of each chapter, section, subsection, exhibit, *etc.* Content owners will submit an MS Word document that lists new and/or revised section/subsection numbers and captions/titles during the quarterly IMDS review process. The table of contents will be delineated down to the subsection level (*i.e.*, (100)-70.2.8). Hyperlinks in a chapter's table of contents will then be established and maintained by the IMDS functional content providers, down to the subsection level, as well as to any exhibits. In order for the hyperlinks to work in the table of contents, content owners will establish bookmarks for each subsection caption/title in their chapter sections. This will allow users to double click on the link and automatically be taken to that location in the Manual. Content owners will also include links to information below the subsection level, particularly when the subject area is lengthy. Refer to the Table of Contents template. The template to be used is named "TableofContents.dotm," and is located in MS Word, under File/New/Personal templates.

70.4.3 Title. The chapter title succinctly describes the subject of the chapter. The chapter title is centered, in upper case and in bold text and should be placed directly on the next line below the page header on page one of each chapter section (*i.e.*, **CHAPTER 600 – MISSION SUPPORT**).

70.4.4 Abbreviations/Acronyms Section. Each Manual chapter should include a list of abbreviations and acronyms and their definitions. This list will immediately precede the introduction.

70.4.5 Introduction Section. The introduction should be an overview or state the purpose of the chapter, and if appropriate, it contains references. Section headings begin at the left margin. Sections are identified by a chapter number enclosed in parentheses, followed by a hyphen and the section number (*e.g.*, (100)-10), which is then followed by the section title. The first letter of each key word of the section is upper case and the entire caption/title is in **bold text and underlined**. Double-space between the chapter title line (see [Section 70.4.2](#)) and the chapter section line. Allow *five spaces* between the section number and the section title (*i.e.*, (100)-70 **TIGTA Operations Manual**). As sections are added to or deleted from an IMDS chapter, the entire numbering scheme in that chapter will have to be renumbered.

70.4.6 Authorities Section. This section should identify the general and specific authorities the function has been delegated and include a brief description of what those authorities permit or entitle the agency (or function, when applicable) to do.

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When feasible, include a hyperlink to the document, website, or citation from where the authority is derived. Content owners are responsible for creating and maintaining the hyperlinks and bookmarks in their chapter sections/subsections, manual transmittals, exhibits, and forms.

70.4.7 Additional Sections. The remainder of each chapter consists of any additional sections required to convey the specific policies and procedures being implemented by the chapter. Sections are separated with a hyphen (e.g., (100)-30). Subsections are separated with a period (e.g., (100)-30.1). Each new subsection paragraph begins at the left margin. The first letter of each key-word of the subsection is upper case and the entire caption/title is underlined, and should end with a period that is not underlined (e.g., Additional Sections.). Allow *three spaces* between the subsection number and the caption/title (e.g., 70.4.7 Additional Sections.). The narrative for first-level subsections (e.g., 70.4, 70.5, 70.6, etc.) should begin on the next line. Subsequent subsections are separated with a period (e.g., (100)-30.1.1), and also begin at the left margin. The narrative for these subsections should begin *three spaces* following the subsection number. If appropriate, an underlined caption/title should be included three spaces after the section number. The narrative for subsequent subsections (e.g., 70.4.7, 70.4.7.1, etc.) should begin on the same line.

70.4.8 Exhibits. Tables, charts, samples of forms, etc., may be included as appendices, and listed in the order that they are mentioned within the body of each section (e.g., Exhibit (100)-10.1, Exhibit (100)-10.2, Exhibit (200)-10.2, Exhibit (200)-10.3, etc.). Exhibits may be included as part of a policy section or as separate files.

70.4.9 Forms. Forms may be external (GSA or OPM, etc.) and/or internal (TIGTA or function specific). Content owners are responsible for ensuring employees have access to the most current version of forms.

70.4.9.1 External Forms. Generally, where forms already exist, TIGTA should not recreate the form. Instead, when referring to the use of an external form, the function should provide a hyperlink to the site where the form is available.

70.4.9.2 Internal Forms. At times, it may be necessary to create or modify a form that is specifically for TIGTA's use. The responsible function will coordinate the development of any new form with the Office of Information Technology.

70.5 Style.

Each chapter section and table of contents should be formatted in the latest authorized version of MS Word. The layout will be as follows:

70.5.1 Top and Bottom Margins. There should be a one-inch margin at both the top and bottom of each page.

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70.5.2 Left and Right Margins. There should be a one-inch margin on both the left and right side of each page.

70.5.3 Header and Footer Sections.

Header for the Manual:

- "TREASURY INSPECTOR GENERAL FOR TAX ADMINISTRATION" – Should be centered at the top of the page, in ALL CAPITAL LETTERS, with the words "TREASURY INSPECTOR GENERAL" on the first line, followed by the words "FOR TAX ADMINISTRATION" on the second line, using the Arial 12 Font.
- **"DATE: Month, Day, Year"** (e.g., January 1, 2015) – Should be right justified, using the **Arial 12 Bold Font**.
- A solid line should separate the header section from the text. This solid line should begin at the left margin and extend to the right margin.

Header for the Table of Contents:

- "TREASURY INSPECTOR GENERAL FOR TAX ADMINISTRATION" – Should be centered at the top of the page, in ALL CAPITAL LETTERS, with the words "TREASURY INSPECTOR GENERAL" on the first line, followed by the words "FOR TAX ADMINISTRATION" on the second line, using the Arial 12 Font.
- **"DATE: Month, Day, Year"** (e.g., January 1, 2015) – Should be right justified, using the **Arial 12 Bold Font**.
- A solid line should separate the header section from the text. This solid line should begin at the left margin and extend to the right margin.

Header for the Manual Transmittal:

- **"MANUAL TRANSMITTAL"** – Should be left justified at the top of the page, in ALL CAPITAL LETTERS, with the word **"MANUAL"** on the first line, followed by the word **"TRANSMITTAL"** on the second line, using the **Arial 12 Bold Font**.
- "Treasury Inspector General for Tax Administration" – Should be centered at the top of the page, with the words "Treasury Inspector General" on the first line, followed by the word "for" on the second line, and then followed by the words "Tax Administration" on the third line, using the **Arial 12 Bold Font**.
- **"Chapter (X00); MT #"** (e.g., **Chapter (100); MT 12**) – Should be right justified at the top of the page on the first line, using the **Arial 10 Bold Font**.
- **"DATE: Month, Day, Year"** (e.g., **01/01/15**) – Should be right justified at the top of the page on the second line, directly beneath the Chapter Number and the Manual Transmittal Number, using the **Arial 10 Bold Font**.
- A solid line should separate the header section from the text. This solid line should begin at the left margin and extend to the right margin.

Footer for the Manual and the Table of Contents:

- "Operations Manual" – Should be left justified at the bottom of the page, using the Arial 12 Font.

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- Page Number – Should be centered at the bottom of the page, using the Arial 12 Font.
 - "Chapter Number" (e.g., Chapter (100) – Should be right justified at the bottom of the page, using the Arial 12 Font.
 - A solid line should separate the footer section from the text. This solid line should begin at the left margin and extend to the right margin.

Note: The footer for the Manual Transmittal template includes pagination only.

70.5.4 Spacing. The Manual sections should be prepared single-spaced, and should include a single "blank" line in between each of the subsections. Each section or subsection should begin with an identifying number. The text pitch should be 12 characters per inch, and the font style should be Arial. The section name should begin *five spaces* after the section number (with no ending punctuation), and subsection and subsequent subsection caption/titles should begin *three spaces* after the subsection numbers, and should end with a period. As stated in [Section 70.4.7](#), the punctuation at the end of a section caption/title, subsection caption/title, or sentence (such as, a period, comma, colon, or semi-colon), should not be underlined (e.g., *Additional Sections* or *Requirements*). Refer to the TIGTA Operations Manual template for guidance relating to the preparation of a Manual section.

70.6 Policy Review Requirements.

At a minimum, each year originating functions should review their respective chapters to ensure that the chapters continue to reflect current TIGTA policies, procedures, etc. Any necessary changes should be made in accordance with [Section 70.3](#).

The functions should pay particular attention to the archive schedule before issuing updates. It is suggested that updates be done as soon as possible after the archiving has been completed.

70.7 Archiving.

On a quarterly basis, the Office of Information Technology will archive the entire Manual. The archive schedule will be as follows:

- September 30
- December 31
- March 31
- June 30

CHAPTER 100 – NATURE AND PURPOSE

80 Treasury Inspector General for Tax Administration (TIGTA) Memoranda

80.1 General.

The Treasury Inspector General for Tax Administration (TIGTA) memoranda are generally used to circulate special, one-time, routine, or interim instructions, to all TIGTA employees. Concurrent with the policy review requirements contained in [Chapter \(100\)-70](#) of the TIGTA Operations Manual (Manual), review of all TIGTA memoranda is required. All guidance that is still applicable will then be codified into the appropriate Manual chapter. The template to be used for preparing TIGTA memoranda is named "TIGTA-MEMO.dotm," and is located in Microsoft Word, under File/New/Personal templates.

80.2 Nature and Purpose.

The TIGTA memoranda are used to (a) implement, interpret, or elaborate on TIGTA policy, and (b) furnish staff with technical, administrative, and operating instructions on matters within TIGTA's jurisdiction. The TIGTA memoranda may outline policy prior to a Manual chapter being issued or revised.

80.2.1 Standardized Naming Convention.

Content owners will use the following standardized naming convention on TIGTA numbered memoranda. The subject line will state if the document is routine (to be superseded by another memorandum in the future); special or one-time memoranda (to be retired when the information is no longer valid); or interim guidance (policy that will be codified into the TIGTA Operations Manual). (For more information regarding interim guidance, see [Chapter \(100\)-140 Interim Guidance for Notification of Approved TIGTA Policies](#)).

- Routine Memorandum – [Title of Memorandum]
- One-Time Memorandum – [Title of Memorandum]
- Interim Guidance – [Title of Memorandum]

80.3 Identification.

The TIGTA memoranda are identified by a number, which is assigned by the Executive Assistant in the Office of Mission Support, and is composed of four elements.

80.3.1 Functional Designation. The abbreviation of the function responsible for issuing a memorandum (e.g., TIGTA).

80.3.2 Fiscal Year. The first two digits of a TIGTA memorandum represent the fiscal year (FY) during which the memorandum is issued.

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80.3.3 Consecutive Number. This number is assigned sequentially to memoranda as they are issued during a FY (e.g., TIGTA #00-01, TIGTA #00-02, etc.).

80.3.4 Supplemental Number. This number is used for the purpose of updating and clarifying information provided in a prior TIGTA memorandum. The number is assigned sequentially, as follows: TIGTA:00-002 (Supplement 1).

80.4 Review and Clearance.

The content owner of a TIGTA memorandum will obtain clearance from the appropriate TIGTA officials (see [Chapter \(100\)-30](#)) before forwarding the memorandum for signature. This process will ensure that TIGTA memoranda are consistent with established TIGTA policy. Content owners should determine the need to incorporate the information into the Manual. The TIGTA memoranda will be signed by the head of the function whom is responsible for implementing or issuing the guidance.

CHAPTER 100 – NATURE AND PURPOSE

90 Deputy Inspector General for Audit (Audit) Memoranda

90.1 General.

The Deputy Inspector General for Audit (DIGA) memoranda are generally used to circulate special, one-time or interim instructions to all Office of Audit (OA) employees. Concurrent with the policy review requirements contained in [Chapter \(100\)-70](#) of the Treasury Inspector General for Tax Administration (TIGTA) Operations Manual (Manual), review of all DIGA memoranda is required. All guidance that is still relevant will then be codified into the appropriate Manual chapter. The DIGA memoranda are for functional use only and are issued to all functional employees. The template to be used for preparing DIGA memoranda is named “TIGTA-MEMO.dotm,” and is located in Microsoft Word, under File/New/Personal templates.

90.2 Nature and Purpose.

The DIGA memoranda are issued by the Office of the Deputy Inspector General for Audit. The DIGA memoranda are used to (a) implement, interpret, or elaborate on DIGA policy, and (b) furnish staff with technical, administrative, and operating instructions on matters within OA’s jurisdiction. The DIGA memoranda may outline policy prior to a Manual chapter being issued or revised.

90.3 Identification.

The DIGA memoranda are identified by a number, which is assigned by the Office of Management and Policy and is composed of four elements.

90.3.1 Functional Designation. The abbreviation of the function responsible for issuing a memorandum (*e.g.*, DIGA).

90.3.2 Fiscal Year. The first two digits of a DIGA memorandum represent the fiscal year (FY) during which the memorandum is issued.

90.3.3 Consecutive Number. This number is assigned sequentially to memoranda as they are issued during a FY (*i.e.*, DIGA:00-001, DIGA:00-002, *etc.*).

90.3.4 Supplemental Number. This number is used for the purpose of updating and clarifying information provided in a prior DIGA memorandum. The number is assigned sequentially as follows: DIGA:00-002 (Supplement 1).

90.4 Review and Clearance.

The DIGA will obtain clearance from the Office of Chief Counsel and the Office of Mission Support/Strategic Performance Directorate before issuing a DIGA memorandum involving interim guidance that may eventually be incorporated into the Manual. Content owners will determine the need to incorporate this information into the

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Manual. The DIGA will also obtain clearance from other functional offices when deemed necessary.

CHAPTER 100 – NATURE AND PURPOSE

100 Deputy Inspector General for Investigations (Investigations) Memoranda

100.1 General.

The Deputy Inspector General for Investigations (DIGI) memoranda are generally used to circulate special, one-time or interim instructions to all Office of Investigations (OI) employees. Concurrent with the policy review requirements contained in [Chapter \(100\)-70](#) of the Treasury Inspector General for Tax Administration (TIGTA) Operations Manual (Manual), review of all DIGI memoranda is required. All guidance that is still applicable will then be codified into the appropriate Manual chapter. The DIGI memoranda are for functional use only and are issued to all functional employees. The template to be used for preparing DIGI memoranda is named “TIGTA-MEMO.dotm,” and is located in Microsoft Word, under File/New/Personal templates.

100.2 Nature and Purpose.

The DIGI memoranda are issued by the Deputy Inspector General for Investigations. The DIGI memoranda are used to (a) implement, interpret, or elaborate on DIGI policy, and (b) furnish staff with technical, administrative, and operating instructions on matters within OI's jurisdiction. The DIGI memoranda will outline policy prior to a Manual chapter being issued or revised.

100.3 Identification.

The DIGI memoranda are identified by a number, which is assigned by the Office of the DIGI, and is composed of four elements.

100.3.1 Functional Designation. The abbreviation of the function responsible for issuing a memorandum (*e.g.*, DIGI).

100.3.2 Fiscal Year. The first two digits of a DIGI memorandum represent the fiscal year (FY) during which the memorandum is issued.

100.3.3 Consecutive Number. This number is assigned sequentially to memoranda as they are issued during a FY (*i.e.*, DIGI:00-001, DIGI:00-002, *etc.*).

100.3.4 Supplemental Number. This number is used for the purpose of updating and clarifying information provided in a prior DIGI memorandum. The number is assigned sequentially as follows: DIGI:00-002 (Supplement 1).

100.4 Review and Clearance.

The DIGI will obtain clearance from the Office of Chief Counsel and the Office of Mission Support/Human Capital and Personnel Security Directorate before issuing a DIGI memorandum involving interim guidance that may eventually be incorporated into the Manual. Content owners should determine the need to incorporate the information

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into the Manual. The DIGI will also obtain clearance from other functional offices when deemed necessary.

CHAPTER 100 – NATURE AND PURPOSE

110 Chief Counsel Memoranda

110.1 General.

Chief Counsel (CC) memoranda are generally used to circulate special, one-time or interim instructions to all CC employees. Concurrent with the policy review requirements contained in [Chapter \(100\)-70](#) of the Treasury Inspector General for Tax Administration (TIGTA) Operations Manual (Manual), review of all CC memoranda is required. All guidance that is still applicable will then be codified into the appropriate Manual chapter. The CC memoranda are for functional use only and are issued to all functional employees. The template to be used for preparing CC memoranda is named "TIGTA-MEMO.dotm," and is located in Microsoft Word, under File/New/Personal templates.

110.2 Nature and Purpose.

The CC memoranda are issued by the Office of Chief Counsel. The CC memoranda are used to (a) implement, interpret, or elaborate on CC policy, and (b) furnish staff with technical, administrative, and operating instructions on matters within Counsel's jurisdiction. The CC memoranda may outline policy prior to a Manual chapter being issued or revised.

110.3 Identification.

The CC memoranda are identified by a number, which is assigned by the Office of Chief Counsel and is composed of four elements.

110.3.1 Functional Designation. The abbreviation of the function responsible for issuing a memorandum (*e.g.*, CC).

110.3.2 Fiscal Year. The first two digits of a CC memorandum represent the fiscal year (FY) during which the memorandum is issued.

110.3.3 Consecutive Number. This number is assigned sequentially to memoranda as they are issued during a FY (*i.e.*, CC:00-001, CC:00-002, *etc.*).

110.3.4 Supplemental Number. This number is used for the purpose of updating and clarifying information provided in a prior CC memorandum. The number is assigned sequentially, as follows: CC:00-002 (Supplement 1).

110.4 Review and Clearance.

The CC will obtain clearance from the Office of Mission Support/Human Capital and Personnel Security Directorate before issuing a CC memorandum involving interim guidance that may eventually be incorporated into the Manual. This procedure will ensure that CC memoranda are in line with established TIGTA policy and will also give

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reviewers an opportunity to see if issues discussed have office-wide applicability and should be incorporated into a Manual chapter. The CC will also obtain clearance from other functional offices when deemed necessary.

CHAPTER 100 – NATURE AND PURPOSE

120 Deputy Inspector General for Mission Support (Mission Support) Memoranda

120.1 General.

The Deputy Inspector General for Mission Support (DIGMS) memoranda are generally used to circulate special, one-time, routine, or interim instructions to all Office of Mission Support (OMS) employees. Concurrent with the policy review requirements contained in [Chapter \(100\)-70](#) of the Treasury Inspector General for Tax Administration (TIGTA) Operations Manual (Manual), review of all DIGMS memoranda is required (also, see [Chapter \(100\)-80 TIGTA Memoranda](#)). All guidance that is still relevant will then be codified into the appropriate Manual chapter. The DIGMS memoranda are for functional use only and are issued to all functional employees. The template to be used for preparing DIGMS memoranda is named "TIGTA-MEMO.dotm," and is located in Microsoft Word, under File/New/Personal templates.

120.2 Nature and Purpose.

The DIGMS memoranda are issued by the Deputy Inspector General for Mission Support. The DIGMS memoranda are issued to (a) interpret or elaborate on OMS policy, and (b) furnish staff with technical, administrative, and operating instructions on matters within OMS's jurisdiction. The DIGMS memoranda may outline policy prior to a Manual chapter being issued or revised.

120.3 Identification.

The DIGMS memoranda are identified by a number, which is assigned by the Office of Mission Support, and is composed of four elements.

120.3.1 Functional Designation. The abbreviation of the function responsible for issuing a memorandum (e.g., DIGMS).

120.3.2 Fiscal Year. The first two digits of a DIGMS memorandum represent the fiscal year (FY) during which the memorandum is issued.

120.3.3 Consecutive Number. This number is assigned sequentially to memoranda as they are issued during a FY (i.e., DIGMS:00-001, DIGMS:00-002, etc.).

120.3.4 Supplemental Number. This number is used for the purpose of updating and clarifying information provided in a prior DIGMS memorandum. The number is assigned sequentially as follows: DIGMS:00-002 (Supplement 1).

120.4 Review and Clearance.

The DIGMS will obtain clearance, from the Chief Counsel and the OMS's Human Capital and Personnel Security Directorate before issuing a DIGMS memorandum

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involving interim guidance that may eventually be incorporated into the Manual. This process will ensure that DIGMS memoranda are consistent with established TIGTA policy. Content owners should determine the need to incorporate the information into the Manual. The DIGMS will also obtain clearance from other functional offices when deemed necessary.

CHAPTER 100 – NATURE AND PURPOSE

130 Deputy Inspector General for Inspections and Evaluations (Inspections and Evaluations) Memoranda

130.1 General.

The Deputy Inspector General for Inspections and Evaluations (DIGIE) memoranda are generally used to circulate special, one-time or interim instructions to all Inspections and Evaluations (I&E) employees. Concurrent with the policy review requirements contained in [Chapter \(100\)-70](#) of the Treasury Inspector General for Tax Administration (TIGTA) Operations Manual (Manual), review of all DIGIE memoranda is required. All guidance that is still relevant will be codified into the appropriate Manual chapter. The DIGIE memoranda are for functional use only and are issued to all functional employees. The template to be used for preparing DIGIE memoranda is named "TIGTA-MEMO.dotm," and is located in Microsoft Word, under File/New/Personal templates.

130.2 Nature and Purpose.

The DIGIE memoranda are issued by the Deputy Inspector General for Inspections and Evaluations. The DIGIE memoranda are used to (a) interpret or elaborate on DIGIE policy, and (b) furnish staff with technical, administrative, and operating instructions on matters within I&E's jurisdiction. The DIGIE memoranda may outline policy prior to a Manual chapter being issued or revised.

130.3 Identification.

The DIGIE memoranda are identified by a number, which is assigned by the Office of the Deputy Inspector General for Inspections and Evaluations and is composed of four elements:

130.3.1 Functional Designation. The abbreviation of the function responsible for issuing the memorandum (e.g., DIGIE).

130.3.2 Fiscal Year. The first two digits of a DIGIE memorandum represents the fiscal year (FY) during which the memorandum was issued.

130.3.3 Consecutive Number. This number is assigned sequentially to memoranda as they are issued during a FY (i.e., DIGIE:00-01, DIGIE:00-02; etc.).

130.3.4 Supplemental Number. This number is used for the purpose of updating and clarifying information provided in a prior DIGIE memorandum. The number is assigned sequentially as follows: DIGIE:00-002 (Supplement 1).

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130.4 Review and Clearance.

The DIGIE will obtain clearance from the Chief Counsel and the Office of Mission Support/Human Capital and Personnel Security Directorate before issuing a DIGIE memorandum involving interim guidance that may eventually be incorporated into the Manual. This process will ensure that DIGIE memoranda are consistent with established TIGTA policy. Content owners should determine the need to incorporate the information into the Manual. The DIGIE will also obtain clearance from other functional offices when deemed necessary.

CHAPTER 100 – NATURE AND PURPOSE

140 Interim Guidance for Notification of Approved Treasury Inspector General for Tax Administration (TIGTA) Policies

140.1 General.

This TIGTA Operations Manual (Manual) section provides guidance on how to issue interim guidance, while formal Manual chapters are being updated to reflect the policy changes. The purpose of TIGTA interim guidance is to notify employees when official TIGTA policies, standard procedures, and guidelines have been established or revised, *prior* to them being included in the Manual. Memoranda explaining interim guidance are usually initiated by the Inspector General's Office, the Equal Employment Opportunity Manager, the Office of Chief Counsel (CC), or the Office of Mission Support (OMS), but can be initiated by other TIGTA functions, if needed.

These policies are issued to TIGTA personnel as "interim guidance" until they are codified in the Manual. Once these policies are included in the Manual pursuant to the subsequent quarterly update, the originating numbered interim guidance memoranda are updated with information pertaining to the appropriate posted Manual Transmittals (MT), that are saved within the Interim Guidance Index in the Internal Management Document System (IMDS). (See Interim Guidance Memorandum 10-12, Superseded by MT #62, dated 4/1/10, Policy Updated, as an example.)

140.2 Preparation of Interim Guidance Memoranda.

The template for interim guidance memoranda is named "TIGTA-MEMO.dotm," and is located in Microsoft Word, under File/New/Personal templates.

At a minimum, the memoranda should include the following information:

- The title of the interim guidance on the subject line (e.g., Interim Guidance: [Chapter Number and Title of Policy]).
- The purpose of the memorandum (e.g., "The purpose of this interim guidance memorandum is to address changes in [provide a statement about the affected policy].").
- The actual information pertaining to the new and/or revised policy.
- When the policy will be included in the Manual (e.g., "This policy will be incorporated in the Manual during the next quarterly update.").
- The functional contact information.
- The memorandum should be signed by the head of the function or his/her designee that is responsible for implementing or issuing the policy.

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140.3 Review and Clearance of Interim Guidance Memoranda.

Interim guidance memoranda should be reviewed by all TIGTA functions. The following review process should be followed:

- Unless the subject is time sensitive and must be issued immediately, the originating function has control over the drafting, internal review, and coordination of review by the other functions.
- There should be a 5-day turnaround for all functions to review and provide comments to the interim guidance memoranda. However, for complex and/or large memoranda, the originating function should allow a maximum of 10 workdays for the other functions to complete their review.
- The policy owners should review, address comments, and incorporate any new and/or revised policy changes received from the functions into the interim guidance memoranda. The CC *must* review and approve all policy interim guidance memoranda prior to issuance and all legal comments/changes received from CC should be incorporated into the final draft. Any concerns or questions regarding the legal comments/changes should be discussed with CC.
- The final interim guidance memoranda should be forwarded to the function head or his/her designee for signature.

The signed memoranda should be forwarded to the [*TIGTA OMS IMDS Requests](#) mailbox for assignment of a numbering identifier, and subsequent issuance to all TIGTA personnel.

140.3.1 Interim Guidance Memoranda Numbering Process. The TIGTA interim guidance notification memoranda are identified by a number, which is sequentially assigned by OMS. This number is used for the purpose of updating and clarifying information, and is composed of the following three elements:

- Agency Abbreviation – The first element in the number should be *TIGTA*.
- Fiscal Year – The first two digits of a TIGTA memorandum represents the fiscal year (FY) during which the memorandum is issued.
- Consecutive Number – This number is assigned sequentially to memoranda as they are issued during a FY (e.g., TIGTA #14-01, TIGTA #14-02, etc.).

140.4 Review and Clearance of IMDS Quarterly Updates.

As TIGTA employees are notified of an established or revised policy, the policy owners should continue to follow the normal procedures when preparing a Manual policy chapter/section for the IMDS quarterly updates (refer to [Chapter \(100\)-70](#), TIGTA Operations Manual).