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1.2.4.1 (09-28-2000)**Introduction**

1. This is a new multifunctional IRM entitled "Use of Pseudonyms by Internal Revenue Service Employees" which contains information, guidance, and procedures for all Service managers. The IRM represents a consolidation of existing procedures, many of which have not been incorporated into any previous IRM, as well as new or revised guidance based on the passage of the IRS Restructuring and Reform Act of 1998 on July 22, 1998 (RRA 98).
2. Section 3706 authorizes the use of pseudonyms by IRS employees only if adequate justification for the use is provided by the employee and its use is approved by the employee's supervisor (Exhibit 1.2.4-1). Prior to this Section, the use of pseudonyms by IRS employees was permitted if the employee believed (s)he could be identified by his/her last name so as to warrant the use of a pseudonym. Further, no managerial approval was required, it was only required that the pseudonym be "registered" with the employee's supervisor.
3. Section 3706 is intended to eliminate any taxpayer perception that employees avoid accountability for their actions through the use of pseudonyms, while still protecting an employee's right to use pseudonyms only in appropriate circumstances. Rather than being entitled to use a pseudonym, the employee must provide "adequate justification", which includes "protection of personal safety", and the employee's supervisor must approve use of the pseudonym prior to its use. Thus, requests to use pseudonyms that do not provide adequate justification may be denied on that basis.

1.2.4.2 (09-28-2000)**Definition Of Terms**

1. The following sub-subsection contains the definition of terms as used in the context of Section 3706 of RRA 98:

1.2.4.2.1 (09-28-2000)**Pseudonym**

1. Pseudonym is a false name.

1.2.4.2.2 (09-28-2000) Protection of Personal Safety

1. Protection of personal safety is keeping one self or others from harm or danger. Reasons for concern for personal safety include:
 - verbal and written threats of bodily harm or injury from a taxpayer or their representative directly involved in a case under review;
 - actual bodily harm or injury from a taxpayer or their representative;
 - harassment; or
 - taxpayer or their representative contact of an employee or employee's family member at his or her home without purpose of legitimate communication.

1.2.4.2.3 (09-28-2000) Harassment

1. Harassment is words, gestures, or actions of a repetitive nature that tend to alarm, disturb, or abuse another person.

1.2.4.2.4 (09-28-2000) Adequate Justification

1. Adequate justification is credible evidence which shows that a taxpayer or their representative:
 - committed battery against the employee (unwanted touching);
 - attempted to intimidate the employee with a show of weapons;
 - made a specific threat of bodily harm to the employee;
 - assaulted an employee;
 - made statements to the employee regarding bodily harm;
 - made statements threatening financial harm to the employee;
 - has harassed the employee;
 - contacted an employee at his or her home without purpose of legitimate communication;
 - has committed the acts set forth in any of the above criteria, but the acts have been directed against members of the employee's family;
 - has committed the acts set forth in the above, but the acts have been directed towards other employees and the employee has been assigned a case involving the taxpayer; or
 - has committed the acts set forth in any of the above criteria, but the acts have been directed against employees of other governmental agencies at federal, state, county, or local levels.

1.2.4.2.5 (09-28-2000) Credible Evidence

1. Credible evidence is described in the examples listed below:

- A. signed statement by employee, family member(s) or witness, or a letter signed by the taxpayer or their representative which demonstrates any of the above noted criteria under adequate justification;
- B. a document from a financial institution showing that a taxpayer has tried to place liens on an employee.

1.2.4.3 (09-28-2000)

Procedures

1. The following procedures must be used regarding the request and approval of pseudonyms by IRS employees:
 - a. All employees who received and used a registered pseudonym before enactment of Section 3706 may continue to use their pseudonym in the performance of their official duties.
 - b. All employees requesting to use a registered pseudonym after enactment of Section 3706 must make a request to their immediate supervisor in writing.
 - c. The employee's request must provide adequate justification for the use of a pseudonym, including protection of personal safety (see examples described in IRM 1.2.4.2.2 and 1.2.4.2.4).
 - d. The employee's request for the use of a pseudonym will be reviewed by the employee's immediate supervisor within two (2) workdays of receipt and be approved or disapproved.
 - e. If the employee's request for the use of a pseudonym is approved, it will be forwarded to the next level of supervision. If disapproved, the immediate supervisor will return it to the employee for additional justification.
 - f. The employee will then have five (5) workdays to provide additional written adequate justification to their immediate supervisor.
 - g. The immediate supervisor will again have two (2) workdays to review the request. If approval is recommended, the request will be forwarded to the next level of supervision. If disapproved, see step number 11, below.
 - h. The next level supervisor/manager will have two (2) workdays to review the request and approve or disapprove it.
 - i. If the request is disapproved at this level, it will be returned to the employee. (S)He will have three (3) workdays to provide additional adequate justification and return it to the appropriate level supervisor/manager.
 - j. If approved, the employee will be issued a pseudonym from a predetermined list established and maintained within the local office.
 - k. If disapproved, again at this level or disapproved a second time at the immediate supervisor level, the employee may file a grievance at the second step under terms of Article 41 of NOR/NC V for bargaining unit employees; or utilize agency grievance procedures for non-bargaining unit employees.
 - l. Employees requesting the use of a pseudonym will not be able to utilize one until it is approved by management through above noted procedures, or as resolution to an employee grievance.
 - m. An employee who receives an approved pseudonym must use it in the performance of their official duties during their hours of work (see IRM 1.2.4.7 for exceptions).
 - n. Employees will be provided with one registered pseudonym by the Service.

1.2.4.4 (09-28-2000)

Pocket Commission

1. For employees who have requested and have received approval for the use of a pseudonym in accordance with Section 3706 of RRA 98 and IRM 1.2.4.3, the following guidance is provided as it relates to employees authorized to carry a pocket commission:
 - a. Employees will be provided with a pocket commission in the employee's pseudonym.
 - b. Requests must be in writing and must be approved by: regional commissioners for regional employees; district directors for district employees; service center directors for Service Center employees; assistant commissioners or above for National Office employees; and other functional equivalents at the district, regional, or National levels.
 - c. Requests will contain the name of the employee, the employee's approved pseudonym, the standard title and series for employee, employee's POD and phone number, circumstances (replacement, initial issuance), and the need for credentials. The title and series must be on the authorized list of titles as shown in Exhibit 1.16.4.3-1 of IRM 1.16.4.
 - d. Employees will be issued one (1) pocket commission; employees with an approved pseudonym will have their pocket commission issued in their pseudonym.
 - e. Pocket commissions issued in the employee's pseudonym may not be used as retirement mementos, for honorary presentations or for similar purposes. Immediately upon transfer or separation of an employee, the issuing office will ensure that the pocket commission is recovered and destroyed.
 - f. As required in IRM 1.16.4, an alphabetical file on employee name and numerical file will be maintained. However, it will now be necessary to maintain an additional alpha file on the employee's pseudonym. Form 1930, Custody Receipt for Government Property, will be used for these files. The Form 1930 will be prepared in duplicate, one copy for alpha file on employee name (with cross reference to pseudonym) and one copy for alpha file on employee pseudonym (with cross reference to employee's name).
 - g. As required in IRM 1.16.4, the pocket commission records will be audited and reconciled on an annual basis. Form 6665, ID Media Review, can be used for this purpose. Both alpha files (name and pseudonym) and the numeric file should be reconciled. IRM.1.2.4.4(1)6&7 are the responsibility of the Physical Security Staff.
 - h. If employee determines to discontinue use of his/her pseudonym, the issuing office will ensure that the pocket commission in the employee's pseudonym is recovered and destroyed.
 - i. For employees authorized to carry a pocket commission who determine to discontinue use of his/her pseudonym, same procedures will be followed to obtain a new pocket commission using their legal name. Management will utilize the appropriate procedures only after the pocket commission in the employee's pseudonym is returned and destroyed.

1.2.4.5 (09-28-2000)

National Notification of Treasury Inspector General for Tax Administration (TIGTA)

1. For employees who have requested and have received approval for the use of a pseudonym in accordance with Section 3706 of RRA 98 and IRM 1.2.4.3, the following guidance is provided:
 - a. Appropriate supervisor/manager will initiate a memorandum for the signature of the appropriate Head of Office (e.g. District Director, Service Center Director, Regional Commissioner, Assistant Commissioner, or other functional

equivalents at the district, regional or National levels), to provide notification of the approved use of a pseudonym by a Service employee.

- b. The Head of Office that receives, reviews and approves the above stated notification, will forward the memorandum to the appropriate TIGTA office as follows:
- c. Pseudonym information forwarded to the appropriate TIGTA office by Head of Office will be input into the Treasury Inspector General for Tax Administration Investigations Management Information System.

Head of Office: District Director, Service Center Director, Regional Commissioner, or other functional equivalents	Sends to appropriate TIGTA Investigations office: Special Agent-in-Charge (SAC) of local Field Division
Assistant Commissioner, Chief Officer, Deputy Commissioner, or other functional equivalents	Special Agent-in-Charge (SAC), Washington Field Division

1.2.4.6 (09-28-2000) Unique Identifying Number

1. Section 3705(a) of RRA 98, requires IRS employees working tax related inquiries to provide taxpayers with the means to identify the appropriate employee who can address any further questions.
2. Means of identification include providing:
 - courtesy title (Mr. Miss, Mrs, Ms.), last name and unique identifying number during a telephone or personal contact;
 - courtesy title, last name and unique identifying number on all manually generated correspondence; and
 - a telephone number on all correspondence.
3. The requirement to provide a name and telephone number was effective September 22, 1998, and the requirement to provide a unique identifying number was effective as of January 22, 1999.
4. The above requirements apply to inquires from both taxpayers and/or their authorized representatives.
5. The term "ID Card number" refers to an employee's building pass only. It should not be construed to be the employee's enforcement shields or pocket commission numbers. Enforcement shields or pocket commission numbers are not to be used as a unique identifying number.
6. Employees who have a request for a pseudonym approved will be given a new ID Card with a new ID number.
7. On manually generated and handwritten correspondence, employees with an approved pseudonym must use their name (approved pseudonym), and generated Integrated Data Retrieval System (IDRS) or other unique letter system number. If an IDRS/unique letter system number is not generated, use of employee ID Card number is required.
8. While reviewing taxpayer correspondence and/or observing employee telephone or personal contacts with taxpayers/taxpayers' representatives, managers must ensure that the employee name (approved pseudonym) and generated IDRS/unique letter system number, or ID Card number are properly used.
9. When attempting to locate a specific employee at the insistence of the taxpayer or the taxpayer's representative, managers must ensure that only the approved pseudonym used by the Service employee is disclosed.

1.2.4.7 (09-28-2000) Additional Information

1. Pseudonym lists fall under the IRS system of records, General Personnel and Payroll Records, Treasury/IRS 36.003, and must be treated accordingly for disclosure purposes.
2. Sworn documents and/or any other document filed with any court, including but not limited to affidavits used in connection with enforcing summonses and obtaining writs of entry, may only be signed with the approved pseudonym if the document states that it is signed using a pseudonym. Absent such a statement, the document must be signed using the declarant's legal name and should be filed with the court as a sealed document.
3. Employees testifying in court must use their legal name unless, prior to giving testimony, the court has been informed and consented to the employee's use of the approved pseudonym.
4. The signing of sworn documents and/or any other document filed with any court and the testimonial use of pseudonyms will require close coordination with the appropriate district counsel office.
5. Employees have a responsibility to refer to TIGTA, all assaults and/or threats to themselves or members of their family by a taxpayer or the taxpayer's representative.

Exhibit 1.2.4.7-1 (09-28-2000) Act Section 3706. Use Of Pseudonyms By IRS Employees

(a) IN GENERAL.—Any employee of the Internal Revenue Service may use a pseudonym only if—

- | |
|---|
| (1) adequate justification for the use of a pseudonym is provided by the employee, including protection of personal safety, and |
| (2) such use is approved by the employee's supervisor before the pseudonym is used. |

(b) EFFECTIVE DATE.—Subsection (a) shall apply to requests made after the date of the enactment of this Act.

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