

MEMORANDUM OF UNDERSTANDING
between
INTERNAL REVENUE SERVICE
and
INTERNAL REVENUE- EMPLOYEE ORGANIZATIONS,

This Memorandum of Understanding (MOU) is entered into between the Internal Revenue Service and the internal Revenue Employee Organizations (EO's) to outline voluntary partnering opportunities to further the objectives of the IRS mission.

Background

IRS has established relationships with several employee organizations. These include organizations established or contemplated by statute; management associations under 5 C.F.R., subsection 251.201; organizations with a welfare or social purpose; and private associations that provide a service that contributes to employee welfare and morale.

Many of these organizations provide a link between the IRS and distinct groups of taxpayers with whom the IRS has responsibility for providing tax administration services. While the Internal Revenue Employee Organizations covered within this Memorandum of Understanding include the Association for Improvement of Minorities (AIM); Asian Pacific American Internal Revenue Employees (ASPIRE); Christian Fundamentalist Internal Revenue Employees (CFIRE) and the Hispanic Internal Revenue Employees (HIRE), the IRS does not intend to limit the terms and conditions of this Memorandum of Understanding to those organizations, and will extend this memorandum on a non-discriminatory, non-preferential basis.

Purpose

In order to provide quality service to all taxpayers (e.g., reaching taxpayers who reside in low-income areas and/or those with limited English proficiency), IRS must be prepared to provide better access and service to taxpayers. As part of the new vision for tax administration, IRS is focusing attention on pro-filing activities across all of the Business Units. Over the next several years, additional resources are being devoted to pre-filing activities; however, resources are limited and the demand is great.

Some Business Units have already established ad hoc relationships with employee organizations. For example, W&I (SPEC) has encouraged volunteer efforts, such as self-sustained VITA sites. In return, IRS provides the same level of support given to other external stakeholders, such as: determining optimal locations; training trainers on tax law, return preparation and electronic filing; and furnishing a computer for electronic filing. EO members perform this activity solely on a volunteer basis.

Examples of Opportunities for Voluntary Assistance

The following are just some examples where EO's can voluntarily assist the IRS (these are not all inclusive):

As these relationships mature, other potential areas of partnering will be identified.

Roles and Responsibilities

EO partnering opportunities would be those where IRS would welcome volunteers from any EO to voluntarily assist IRS in carrying out its taxpayer assistance mission (e.g., sponsoring VITA sites, organizing community outreach activities, establishing relationships with community coalition groups, etc.). As each partnering opportunity is identified, the Individual EO and IRS would meet to outline the specific parameters of the partnering activity and level of support in writing, allowing time for any necessary review and approval.

Period of Performance

This Memorandum of Understanding will be in effect on the date of execution. No modification to this MOU will be valid unless it is in writing and signed by the appropriate representatives.

Disclaimer

This MOU identifies taxpayer assistance-related partnering opportunities that the IRS may undertake on a non-preferential, nondiscriminatory basis. The IRS may engage in these activities with respect to other similarly situated organizations, absent a rationale distinction between the partnering opportunity offered by such organization and that offered by the EO covered by this MOU.