

IRS Non-Retaliation Policy

IRC Section 1203 and the Restructuring and Reformation Act of 1998 (RRA '98), created a statutory provision requiring termination of IRS employment for misconduct. Section 1203(a) provides that the Commissioner of the Internal Revenue shall terminate the employment of any employee of the Internal Revenue Service if there is a final administrative or judicial determination that such employee committed any act or omission described under subsection (b) in the performance of the employee's official duties. One of the acts described in subsection (b) is retaliation.

Section 1203 (b)(6) provides that:

Violations of the Internal Revenue Code of 1986, Department of Treasury regulations, or policies of the Internal Revenue Service (including the Internal Revenue Manual) for the purpose of retaliating against, or harassing, a taxpayer, taxpayer representative, or other employee of the Internal Revenue Service is an act or omission requiring termination.

IRM Section 6.751.1.1 addresses administrative disciplinary matters. Exhibit 6.751.1-1 is the Internal Revenue Service Guide for Penalty Determinations. Violations of RRA '98, Section 1203 (b)(6) is included in the Guide for Penalty Determinations. This Exhibit shows that the penalty for a First Offense for an RRA '98 1203 (b)(6) offense is removal.