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Tax Regs in Plain English

# IRS Restructuring and Reform Act of 1998

## 3706 - Use of Pseudonyms by IRS Employees

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### Section 3706

**A. Provision(s) covered:** Section 3706; Use of Pseudonyms by IRS Employees

**B. Background:** 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. 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.

This Section is intended to eliminate taxpayers' perceptions 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 of the use of the pseudonym before it can be used. Thus, requests to use pseudonyms that do not provide adequate justification may be denied on that basis.

**C. Change(s):** Creates a new Section 3706 which authorizes the use of pseudonyms for IRS employees only if adequate justification is provided by the employee and its use is approved by the employee's supervisor.

**D. Impact:** See C above.

**E. Necessary Actions**

1. Actions/Procedures: Employees who request to use pseudonyms after the effective date of the Act must provide justification in support of the request to use a pseudonym. This justification must address protection of the employee's personal safety. These requests must be submitted to the employee's supervisor's approval. Requests may be disapproved if adequate justification is not provided. The Section does not require any verification or validation of existing pseudonyms.
2. Things we CAN do: Employees may continue to use existing pseudonyms. Any new requests for the use of pseudonyms must comply with this Section. See E.1. above.
3. Things we CAN'T do: New requests for the use of pseudonyms must comply with this section. See E.1. above.

**F. Other Special Comments:** None

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