of accounts. When IRS changes the retention period, the Contractor will be provided advance notice.

4.3.10.2 The Contractor shall return the account according to the established IRS procedures in the PCA Policy and Procedures Guide.

4.3.10.3 The Contractor may return an account to the IRS at their discretion if it has exhausted all reasonable collection efforts on the account per the contract operational plan (COP). The IRS may choose not to replace returned accounts with additional account placements.

4.3.11 Retention Period Beyond Contract

4.3.11.1 The Contractor shall retain accounts 12 months beyond length of the contract under the following circumstances:

PCA Payment Arrangement -- The Contractor shall retain accounts with a PCA payment arrangement for the length of the reported arrangement, except as specified in Section 12.1.

Other Exceptions -- The Contractor may submit information to the COR for possible retention of the account, on a case-by-case basis, when the Contractor has convincing evidence that retention will result in future payment(s) or resolution. The Contractor shall obtain written COR approval in order to retain the account.

4.4 Complaint Process

4.4.1 A complaint is defined as any communication received from a taxpayer, POA or third party that expresses any form of dissatisfaction with the PCA's handling of their account. Complaints can be written or verbal, and may be received by any form of communication to include in-person, telephone, mail, email, fax, and Internet. Complaints can range from an allegation of rude behavior to intimidation or harassment to a statutory violation of laws and regulations such as the Fair Debt Collection Practices Act (FDCPA), Taxpayer Bill of Rights, Privacy and/or Disclosure. The seriousness of the allegation will be determined by TIGTA.

4.4.2 The PCA must provide taxpayers wishing to complain about the PCA the telephone number, mailing address, and Internet address for the TIGTA Office of Investigations, in writing and/or verbally, if appropriate, during conversations with the taxpayer. Any complaints received must be taken seriously and handled immediately as validated complaints may have a negative impact on the PCA's performance.

4.4.3 When the IRS receives a complaint from a taxpayer, the COR will forward a copy of the complaint to the TIGTA Office of Investigations for triage and investigative consideration. The PCA must provide the COR, within one business day, a copy of its collection activity record and any other relevant information so IRS may respond to the taxpayer's complaint.

4.4.4 Statutory violations are when a taxpayer or other persons complains of a possible violation of the Taxpayer Bill of Rights, Taxpayer Bill of Rights 2, FDCPA, and Privacy Act, Disclosure statutes or other applicable laws. These complaints must be simultaneously reported to the COR and TIGTA Office of Investigations. When TIGTA Office of Investigations initiates a formal investigation of the complaint, PCA employees must cooperate fully with the TIGTA Office of Investigations and coordinate its management efforts with the COR and TIGTA Office of Investigations.
4.4.5 The PCA must immediately suspend collection activity on an account whenever a written or verbal complaint regarding the PCA is received by the TIGTA Office of Investigations, the PCA or the IRS. Failure to suspend collection activity will result in the IRS recalling the account. Actions on an account may resume only after the PCA’s receipt of written notification from the IRS that the complaint has been resolved and collection activity may resume.

4.4.6 When the PCA receives a complaint from a taxpayer, a taxpayer’s POA or another person in connection with a taxpayer assigned to a PCA, the PCA must notify the TIGTA Office of Investigations. The PCA must provide the TIGTA Office of Investigations within one business day, a copy of the written complaint or notes of a verbal complaint with a copy of the collection case activity record.

4.4.7 The PCA must maintain a log of all complaints, including non-substantive and minor complaints, detailing any PCA corrective or administrative actions. The complaint log must always be accessible by the TIGTA Office of Investigations, IRS COR or other designated IRS representatives including employees of the TAS.

4.4.8 The TIGTA Office of Investigations will investigate all complaints and provide a report to the IRS COR, pursuant to its existing complaint reporting and referral process. TIGTA Office of Investigations special agents will follow procedures established in Chapter 400 of the TIGTA Operations Manual when processing complaints and conducting investigations.

4.4.9 The TIGTA Office of Investigations will provide a written report of the facts and validity of the complaint to the Contracting Officer and the PCA. Any validated statutory violation complaint may result in the IRS immediately suspending all contract activity.

4.4.10 The IRS will immediately revoke the clearances of any PCA employee who committed the validated statutory violation. The PCA must take immediate action to permanently remove the violating employee from all access to contract data, the contract worksite and working on the contract in any capacity.

4.4.11 Contract activity on the taxpayer’s account can resume only after the IRS determines the PCA has taken corrective action(s) to prevent further statutory violation complaints and to the extent authorized in writing by the Contracting Officer.

4.4.12 Depending on the severity and frequency of the misconduct, additional actions may include criminal referral, by the TIGTA Office of Investigations, for prosecution of the offender and subsequent termination of the contract.

5. **CONTRACTOR LETTERS**

IRS will approve letters used by the Contractor to perform activities under this task order prior to use by the Contractor. Any changes made to previously approved Contractor letters require additional, subsequent approval by the COR. Contractor letters shall contain the approved IRS Privacy Act Statement for Private Contractors.

The Contractor shall submit letters for approval 45 calendar days after contract award. The IRS will review and return with comments within 45 calendar days of receipt. The Contractor shall resubmit the letters to IRS 30 calendar days after receipt of IRS comments. In no case will the