



OFFICE OF THE TAXPAYER ADVOCATE
WASHINGTON, DC 20224

January 23, 2023

Control No: TAS-13-0123-0001
Expires: 01/22/2025
Impacted IRMs: IRM 13.1.7

MEMORANDUM FOR TAXPAYER ADVOCATE SERVICE EMPLOYEES

FROM: /s/ Erin M. Collins
National Taxpayer Advocate

SUBJECT: Interim Guidance on Accepting Cases Under TAS Case Criteria 9, Public Policy

The purpose of this memo is to provide guidance for TAS employees on the types of taxpayer cases accepted into TAS under Criteria 9 – Public Policy, as outlined in [Internal Revenue Manual \(IRM\) 13.1.7.3.4](#), TAS Case Criteria 9, TAS Public Policy.

Under [Internal Revenue Code \(IRC\) Section 7803\(c\)\(2\)\(C\)\(ii\)](#), I have the sole authority to determine case acceptance criteria. As established in [IRM 13.1.7.3.4](#), if I determine that a compelling public policy warrants assistance to an individual or group of taxpayers, I can designate a case as meeting case Criteria 9. At the current time, I am authorizing the following five types of cases for acceptance under Criteria 9 when the case does not meet TAS Criteria 1 through 8:

1. Cases involving any taxpayer tax account-related issue referred to TAS from a Congressional office.
Note: TAS will begin accepting cases referred to TAS from a Congressional office involving returns assigned to W&I's Return Integrity & Verification Operations function for resolution of a Pre-Refund Wage Verification Hold after March 14th of the current year. This does not apply to cases involving prior year returns.
2. Cases involving revocation, limitation, or denial of a passport under [IRC Section 7345](#).
3. Cases that have been referred to a Private Collection Agency for collection of a federal tax debt under [IRC Section 6306](#).
4. Cases involving the tax-exempt status of organizations subject to an IRS automatic revocation of the organization's tax-exempt status for failure to file an annual return or notice for three consecutive years. See [IRC Section 6033\(j\)](#).
5. Cases that otherwise don't meet TAS criteria where the Local Taxpayer Advocate determines that the taxpayer's specific facts warrant assistance from TAS to advocate for the taxpayer.

Reminder: If a case involves an issue designated for acceptance under Criteria 9, you should first determine if the taxpayer's circumstances meet TAS Criteria 1 through 8. The case should only be



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accepted under Criteria 9 if it **does not** meet any other TAS case criteria.

Effect on Other Documents: This IGM supersedes TAS-13-1122-0015 (November 20, 2022). TAS will update the reference to this guidance in [IRM 13.1.7](#), Taxpayer Advocate Service (TAS) Case Criteria, but will not incorporate the specific guidance in the IRM, as TAS will issue guidance at least once every two years on case issues authorized for acceptance under TAS Case Criteria 9.

Please contact Michael Kenyon, Deputy Executive Director of Case Advocacy, Technical Support, at (701) 237-8299, if you have questions.

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