



IRM PROCEDURAL UPDATE

DATE: 11/02/2023

NUMBER: tas-13-1123-1064

SUBJECT: New Subsection, TAS Policies/Procedures to Be Considered in the Event of an Emergency; Updated TAO Language from Will Issue to May Issue

AFFECTED IRM(s)/SUBSECTION(s): 13.1.24

CHANGE(s):

IRM 13.1.24.5.3.5(1) Updated TAO language from will issue to may issue.

(1) While working through the steps discussed above, issue TAOs as needed to advocate for the taxpayer. TAS may issue TAOs to the IRS as necessary to advocate to reduce the taxpayer's balance due or for collection alternatives. This is especially true when the IRS fails to act on an expedited OAR and the taxpayer's financial circumstances indicate they are unable to meet basic living expenses.

IRM 13.1.24.5.6(3) Updated TAO language from will issue to may issue.

(3) If the seizure involves a principal residence where the LTA determines relief is appropriate, but the OD/function will not provide relief, the LTA may issue a TAO. See IRM 13.1.20.5.1.2, Cases Involving Principal Residence Seizure.

IRM 13.1.24.6.4.7(5) Updated TAO language from will issue to may issue.

(5) If the function delays or refuses to take the recommended action because the function lacks procedures to do so, despite TAS providing taxpayer documentation that supports allowing the claim, the LTA may issue a TAO. See IRM 13.1.20, TAS TAO Process. If unsure whether the documentation supports issuing a TAO, a referral to ITAP is recommended.

IRM 13.1.24.11 Added new subsection, TAS Policies/Procedures to Be Considered in the Event of an Emergency.

(1) At the end of the COVID pandemic, TAS conducted a best practices analysis to determine which policy changes implemented during the COVID pandemic should be implemented permanently, should be considered in the event of a future emergency, and which did not work as intended. This section includes possible procedures that TAS leadership will consider implementing in the event of a future emergency that resulted from this analysis.

(2) In the event of a local or regional emergency, the applicable Deputy will discuss with the EDCA and DNTA which emergency procedures should be put into place and for how long. The DNTA will issue a directive communicating the emergency procedures and the length of time the procedures will be in place to the impacted employees. See Exhibit 13.1.24-8 for a listing of policies and procedures to be considered in the event of an emergency.

(3) Following an emergency, TAS will continue to conduct a best practices analysis to determine which policy changes should be implemented permanently, should be considered in the event of a future emergency, and which did not work as intended. TAS will update Exhibit 13.1.24-8 to include any emergency procedures identified because of the analysis.

Exhibit 13.1.24-8 Added new exhibit, Policies/Procedures to Be Considered in the Event of an Emergency.

+6	Current Policy IRM Reference	Emergency Policy/Procedure	Sample Policy/Procedures	Archived IGM from Prior Emergency
1	IRM 13.1.18.4(4)	Expand the time to complete contacts after the initial contact.	After the initial contact, employees will contact the taxpayer every 45 days unless circumstances necessitate the employee contact the taxpayer sooner.	<ul style="list-style-type: none"> • IGM TAS-13-0921-0011 • IGM TAS-13-0222-0005 • IGM TAS-13-0822-0011
2	IRM 13.1.18.6(7)	For criteria 5 - 9 cases, expand the time to close a case and send a letter to	For criteria 5 - 9 cases, if you can close your case within 10 workdays of the TARD, and the taxpayer	<ul style="list-style-type: none"> • IGM TAS-13-

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		the taxpayer (if unable to reach by phone).	has not been notified of TAS case handling, you can use one contact, by telephone, if possible, to notify the taxpayer of both TAS involvement and problem resolution. If you are not able to reach the taxpayer by telephone, send a letter by the 10th workday after the TARD.	0921-0011 <ul style="list-style-type: none"> • IGM TAS-13-0222-0005 • IGM TAS-13-0822-0011
3	IRM 13.1.19.6.4(2)	Expand the time to follow up on an OAR.	If the Case Advocate has not received a response or the completed OAR by the requested or negotiated completion date, the Case Advocate will follow up with the assigned OD/function employee within 10 workdays to determine the status and document TAMIS accordingly.	<ul style="list-style-type: none"> • IGM TAS-13-0921-0011 • IGM TAS-13-0222-0005 • IGM TAS-13-0822-0011
4	<ul style="list-style-type: none"> • IRM 13.1.18.4(6) • IRM 13.1.18.6(19) • IRM 13.1.18.8(4) • IRM 13.1.16.7(15) • IRM 13.1.16.8.3(7)(c) • IRM 13.1.16.8.6(10)(c) • IRM 13.1.16.8.7(10)(a) • IRM 13.1.16-8 	Suspend the requirement to set an Estimated Completion Date.	If TAS can determine realistic ECDs, then TAS should use this information to update the Estimated Completion Date (ECD) Tool. Otherwise, TAS should suspend the requirement to provide taxpayers with an ECD.	<ul style="list-style-type: none"> • IGM TAS-13-0921-0011 • IGM TAS-13-0222-0005 • IGM TAS-13-0822-0011
5 4	IRM 13.1.21.2.1(3) bullet 4	Suspend the requirement to return	TAS employees will not return paper returns or	IGM TAS-13-0520-0010

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		paper returns or administrative files prior to closing a case on TAMIS.	administrative files prior to closing a case on TAMIS.	
6		Implement a policy to regularly check mail and load necessary information on TAMIS.	Upon office closure, managers will ensure that each office has someone going to the office on a regular basis to check the mail, load any necessary information on TAMIS or send it to case advocates, etc.	IGM TAS-13-0320-0006
7		Centralize certain cases in one location for monitoring.	See Org Code 1X and 2X procedures.	<ul style="list-style-type: none"> • IGM TAS-13-1121-0012 • IGM TAS-13-0222-0002
8		Centralize certain case closures in one location.	See Org Code 8X procedures.	<ul style="list-style-type: none"> • IGM TAS-13-1121-0012 • IGM TAS-13-0222-0002
9	IRM 13.1.18.6(1)	Expand the time to complete an initial contact.	Expand the days to complete the initial contact from three workdays for criteria 1 – 4 cases and five workdays for criteria 5 – 9 cases to five workdays for criteria 1 – 4 and 10 workdays for criteria 5 – 9.	<ul style="list-style-type: none"> • IGM TAS-13-1121-0012 • IGM TAS-13-0222-0002

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10	IRM 13.1.18.8.1(1)	Expand the time to review information provided by the taxpayer or representative.	Upon receipt of the information requested by the taxpayer, the Case Advocate must conduct a quick read of any information the taxpayer or representative provides to determine if an immediate action is required. If no immediate action is required, the Case Advocate must review any information the taxpayer or representative provides and determine if the information is sufficient to take the next step toward resolution, no later than 10 workdays from the previously established "follow-up" date established on TAMIS for receipt of the information.	<ul style="list-style-type: none"> • IGM TAS-13-0921-0011 • IGM TAS-13-0222-0005 • IGM TAS-13-0822-0011
11		Suspend the work of a TAS unit to allow them to assist with case processing in an all-hands-on-deck approach.		IGM TAS-13-0921-0011
12	IRM 13.1.19.2	Expand normal completion dates for OARs and exercise flexibility when negotiating revised completion dates.	It may be necessary to provide longer than normal completion dates for OARs or exercise flexibility when negotiating revised completion dates. It may also be necessary to wait to send an OAR until a function has resumed normal operations.	IGM TAS-13-0320-0006
13		Do not provide walk-in services.	TAS will not provide walk in services.	IGM TAS-13-0320-0006
14	IRM 13.1.21.2.2.20	Exercise flexibility for cases with no or partial replies from a taxpayer.	For cases with no or partial reply from the taxpayer, TAS will hold actions for 30 days after COVID restrictions end.	IGM TAS-13-0320-0008
15	<ul style="list-style-type: none"> • IRM 13.1.16.7(2) • IRM 13.1.18.6(1) 	Prioritize casework.	For cases with no or partial reply from the taxpayer,	IGM TAS-13-0320-0008

+6	Current Policy IRM Reference	Emergency Policy/Procedure	Sample Policy/Procedures	Archived IGM from Prior Emergency
	<ul style="list-style-type: none"> IRM 13.1.18.4I 		TAS will hold actions for 30 days after COVID restrictions end.	
16	IRM 13.1.18.4(4)(d)	Exercise flexibility for case contacts in the event an emergency makes it impossible to use mail.	If you are unable to contact the taxpayer by telephone and cannot send a letter: take any actions that you can to solve the taxpayer's problem, document TAMIS, and set a new next contact date to make another attempt to contact the taxpayer within seven days.	IGM TAS-13-0320-0008
17	IRM 13.1.21.2.1(2)	Exercise flexibility for case contacts in the event an emergency makes it impossible to use mail.	Remove the requirement to provide a written response to the taxpayer, representative, or appointee when requested. Implement a process whereby the employee drafts an undated closing letter and sends the letter to an identified administrative person in the office who will hold the letter until the office is able to send mail and place the case in monitor (M) status. Grant the Case Advocate permission to close a case without a letter because the taxpayer's issue has been completely resolved.	IGM TAS-13-0520-0010