

## IRM PROCEDURAL UPDATE

**DATE: 10/24/2013**

**NUMBER: TA-13-1013-1559**

**SUBJECT: Phone Number for NTA Toll-Free Assistors When the Taxpayer Insists on Speaking With the National Taxpayer Advocate**

**AFFECTED IRM(s)/SUBSECTION(s): 13.3.1**

**CHANGE(s):**

**IRM 13.3.1.3(2) - Updated NTA phone number in the Note, for instances when the taxpayer insists on speaking with the National Taxpayer Advocate.**

2. If the NTA assistor cannot solve the case while on the telephone with the taxpayer, (s)he should do the following:
  - a. Establish a new case on TAMIS following the direction in IRM 13.4.5.2, Creating and Working a Case on TAMIS and
  - b. Enter a complete hardship description and relief requested description, describing the TP specific issue that aligns it with the TAS criteria selected by the NTA assistor. Use the TAMIS case history screen to document any other case information regarding the problem and/or the discussion with the taxpayer.

**NOTE:** Make all efforts to input the case on TAMIS and transfer to the correct TAS office. However, if the taxpayer insists on speaking with the National Taxpayer Advocate have them call 202-803-9100. Never provide taxpayers with the direct phone numbers of the National or Deputy Taxpayer Advocates.