

## **IRM PROCEDURAL UPDATE**

**DATE: 12/03/2013**

**NUMBER: TA-13-1213-1693**

**SUBJECT: National Taxpayer Advocate (NTA) Toll-Free Program**

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

**CHANGE(s):**

### **IRM 13.3.1.1(8) Revised criteria code from 9 to 7.**

8. If a taxpayer insists on TAS assistance, continue to work with the taxpayer as if the case meets TAS criteria. Follow the procedures in IRM 13.3.1.3, New TAS Cases. Update the criteria code to "7" (indicating non-criteria case) on TAMIS.

### **IRM 13.3.1.2.1 Added new paragraph (4) instructing assistors to provide taxpayers with phone numbers for the assigned case advocate, manager, Local Taxpayer Advocate (LTA) and the Area Director under specific circumstances. All remaining paragraphs renumbered accordingly.**

4. If there is an open TAS case involving the same issue(s) and there is any indication of one of the following circumstances:
  - Immediate economic harm to the taxpayer;
  - Taxpayer indicates they have not been able to contact their CA; or
  - Taxpayer expresses dissatisfaction with how their case is being handled in TAS;

Provide the taxpayer with the name and telephone number of the CA's manager, as well as the names and direct telephone numbers of the Local Taxpayer Advocate (LTA) and Area Director. TAS Area Director phone numbers are located on the TAS web site under the Taxpayer Advocate Service Directory , under the sub-heading of Local Taxpayer Advocate. Select the taxpayer's local state office. The LTA's contact information appears in the top left box, and the Area Director's contact information appears in the top right box.

**NOTE:** In many offices, the CA's manager and the LTA are the same person.

**IRM 13.3.1.2.1 Added new paragraph (11) to reference the, "MEMORANDUM OF UNDERSTANDING BETWEEN WAGE AND INVESTMENT DIVISION, CUSTOMER ACCOUNT SERVICES AND THE NATIONAL TAXPAYER ADVOCATE CONCERNING THE DIRECT TRANSFER OF TELEPHONE CALLS FROM NTA TOLL-FREE ASSISTORS TO TAXPAYER ADVOCATE SERVICE INTAKE ADVOCATES UNDER A PROOF OF CONCEPT," signed on November 18, 2013.**

11. If the NTA assistor has been designated as a Proof of Concept participant by their manager, he/she should follow the procedures in the, "MEMORANDUM OF UNDERSTANDING BETWEEN WAGE AND INVESTMENT DIVISION, CUSTOMER ACCOUNT SERVICES AND THE NATIONAL TAXPAYER ADVOCATE CONCERNING THE DIRECT TRANSFER OF TELEPHONE CALLS FROM NTA TOLL-FREE ASSISTORS TO TAXPAYER ADVOCATE SERVICE INTAKE ADVOCATES UNDER A PROOF OF CONCEPT," signed on November 18, 2013. The memo is located on the TAS webpage, TAS/NTEU Agreements, Letters and Memorandums of Understanding

**IRM 13.3.1.4 Added new paragraph (8) to include the Area Director's phone number per the new paragraph (4) in IRM 13.3.1.2.1.**

8. If the taxpayer indicates they are dissatisfied with the way their case was handled in TAS, also provide him/her with the name and telephone number of the Area Director per IRM 13.3.1.2.1. TAS Area Director phone numbers are located on the TAS web site under the Taxpayer Advocate Service Directory, Local Taxpayer Advocate. Select the taxpayer's local state office. The LTA's contact information appears in the top left box, and the Area Director's contact information appears in the top right box.