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MEMORANDUM FOR TAXPAYER ADVOCATE SERVICE EMPLOYEES

FROM: /s/ Nina E. Olson
National Taxpayer Advocate

SUBJECT: Interim Guidance on Procedures for Working Information
Gathering Projects

This interim guidance memorandum updates information in IRM 13.2.2, Inventory Control and Working an Assignment, effective January 29, 2013. Please share this information with all employees within your organization.

In September 2011,¹ TAS implemented a three-tiered review process for all systemic issues that come into Systemic Advocacy Management System (SAMS). The new process helped us identify a need to institute Information Gathering Projects (IGP).

Systemic Advocacy (SA) will use the IGP to associate related issues into one bucket. The IGP will be assigned to a team or specific analyst to confirm that a systemic issue actually exists and then move the IGP into the appropriate vehicle to address the issue.

This memorandum clarifies Systemic Advocacy processes and procedures to reflect the need for informal research and analysis vehicles as well as guidelines on how to manage IGPs. This will make our issue review process more efficient and effective and enable TAS to track the impact of new legislation and IRS policy changes.

¹ Interim Guidance Memorandum on Systemic Advocacy Process Changes, September 20, 2011, at http://tasnew.web.irs.gov/Files/PolicyAndProcedure/IntrrimIRM13Guidance/tas_13.2.2-0911-012.pdf.

Background

Systemic Advocacy developed the guidance below, which we intend to incorporate into the SA IRM 13.2.2.

Issue Review Process

After completion of the three-tiered review for possible systemic issues, the Level 3 Team may find that new legislation or changes in IRS policy require additional research and monitoring. An IGP can be created to complete scans for trends and determine what action to take to resolve problems. In other situations, the Level 3 Team may need additional information to validate whether issues are systemic, and may recommend creation of an IGP to complete the research. If the issue is found to be systemic, this type of IGP will be used to determine what type of advocacy efforts are ultimately needed.

Types of IGPs

Information Gathering Projects (IGPs) fall into two categories:

Type 1 – Monitor IGP

When TAS identifies a new law, policy, procedure or emerging trend it wants to monitor, SA will create a Type 1 IGP. Analysts will determine whether the change is creating anticipated or unanticipated problems. This type of IGP may be much less formal than an advocacy project. Information may be gathered, analyzed, and reported on at regular intervals. In a sense, the IGP functions as a “filing cabinet” or warehouse to store information for further analysis. The analyst must document and analyze all related issues to clarify the potential causes and resolutions. When we confirm a systemic problem exists, we will move the IGP from an information collection vehicle to an action vehicle, e.g., a task group or project. The IGP ends with a recommendation to initiate an action vehicle or close the IGP.

Type 2 – Potential Projects

The second way we use the IGP is to conduct an additional investigation beyond the SAMS review process. After completing our Level 1, 2, and 3 reviews, we may be unsure whether to open an advocacy project, combine the issue with another initiative such as a task force, or to simply take no further action. This leads to the creation of a Type 2 IGP, to gather more information and analysis, so we can make an informed decision about how to handle the issue.

When the Level 3 Issue Review team decides to create an IGP, rather than finalize the issue process by making a project determination, the Level 3 team will take at least two steps:

1. Designate the IGP as a Type 1 or Type 2 and note such designation on the SAMS issue under the category "IRS Document Type/Form."
2. Provide the Level 3 Team's thoughts on why this is an IGP, as well as guidance about what the group is looking to find out [this is especially true of Type 2 IGPs].

NOTE: Systemic Advocacy should attempt to avoid duplicate efforts. IGPs should generally not duplicate collaborative teams or Most Serious Problems (MSP). If the potential IGP overlaps an advocacy portfolio, the preferred method is to assign the issue to the portfolio advisor, unless it is a type 2 IGP and a project determination is needed.

Procedures for working Type 1 (Monitor) IGPs

Pre-Assignment Logistics

When the systemic issue is closed and converted to an IGP, IIAP/FSA management will:

- ◆ Create the IGP on SAMS and assign it to an analyst.
- ◆ Establish an initial expiration date of one year and note the expiration date on the IGP Task tab on SAMS.

After Technical Liaison or Analyst Assignment

Liaisons and Analysts will document quarterly updates on SAMS for each IGP assigned to them, and will decide with each update to keep the IGP open, close it, or convert it to a project. The update will use the format in IRM 13.2.2.6.1.3 *Project Status Updates* and contain an analysis of the issue, research and background information on potential causes as well as a briefing on actions taken and remaining to be taken.

After the one-year [expiration date] the IGP may be renewed, closed with no further action, or converted into a team, portfolio or project. If the IGP is closed with no further action, follow standard project closing procedures. There will be no closing letter to the issue(s) submitter, nor is an Executive Summary needed if the IGP is renewed or converted to another advocacy initiative.

Procedures for Working Type 2 IGPs

Pre-Assignment Logistics for New IGP

When the systemic issue is closed and converted to an IGP on SAMS, IIAP/FSA management will:

- ◆ Assign the IGP to the appropriate Analyst.
- ◆ Establish the initial expiration date of 90 days.
- ◆ Input the expiration date on the Task tab (on the IGP) on SAMS.

After Analyst Assignment

The analyst is not required to contact the submitter but can do so if necessary. At this point, the Level 1 reviewer has already contacted the submitter, discussed, and clarified the issue. This step does not need to be repeated, but the analyst may contact the submitter to clarify the issue or secure examples of the problem if needed.

The analyst will review the Level 1 issue build and guidance provided by the Level 3 reviewers (See IGM TAS-13.2.2-0911-012 *Systemic Advocacy Process Changes*, September 20, 2012) and within ten business days, document an action plan on the SAMS Notes Section.

The analyst is working toward the goal of making a recommendation for TAS's next step. The most common recommendations are:

- ◆ Create an advocacy project;
- ◆ Create an immediate intervention;
- ◆ Create a working group;
- ◆ Create a TAS team;
- ◆ Create an IRS/TAS collaborative team;
- ◆ Create a potential Most Serious Problem (MSP);
- ◆ Refer as a legislative change request; or
- ◆ Recommend closing because the issue was not validated as systemic.

The analyst will record the recommendation on SAMS Notes Section using the note type "Recommendation," and will notify the manager when the recommendation is ready for review. The manager will schedule a date and time to discuss the recommendation with the analyst and either approve the recommendation or notify the analyst that more work is required.

The Director IIAP/FSA either approves the recommendation and starts the process of implementing it or returns the recommendation to the manager for additional work.

Note: When an IGP is closed with no further actions recommended the analyst will advise the submitter of the closure. The analyst will send an email to the

submitter (for internal submitters only). If the issue was submitted by an external submitter, the closing contact may be a phone call if telephone contact information is available. The analyst may send an external submitter a generic email only to request telephone contact. See IRM 13.2.2.5.5.5, *Working a Project*.

All direct time worked by analysts will be reported under SETR time code 36769.

Special Handling of Related Issues associated to an open IGP:

1. The SAMS Issue Review Team will send the standard email to the submitter of each related issue advising that TAS is already investigating the issue as an IGP.
2. The analyst assigned the IGP will receive a copy of the issue to associate with the IGP and will address ***each individual issue*** prior to advising that all the issues have been resolved or if an issue needs to be addressed by an advocacy project or other means.

Effect on Other Documents

This guidance will be incorporated into IRM 13.2.2, *Inventory Control and Working an Assignment*.

Contact

If you have any questions, please contact Bridget Roberts, Deputy Executive Director of Systemic Advocacy at (202) 622-1917.

cc: www.irs.gov