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MEMORANDUM FOR TAXPAYER ADVOCATE SERVICE EMPLOYEES

FROM: /s/ Nina E. Olson
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 cases accepted into TAS under Criterion 9 – Public Policy, as outlined in Internal Revenue Manual (IRM) 13.1.7.2.4, *TAS Case Criteria 9, TAS “Public Policy.”*

Under Internal Revenue Code (IRC) § 7803(c), I have the sole authority to determine case acceptance criteria. As established in IRM 13.1.7.2.4, if I determine that a compelling public policy warrants assistance to an individual or group of taxpayers, I can designate the issue as meeting case Criteria 9. At the current time, I am authorizing the following issue for acceptance under Criteria 9 when the case does not meet TAS Criteria 1 through 8:

- 1) Organizations where IRS automatically revoked their tax-exempt status because the organization did not file an annual return or notice for three consecutive years.

Reminder: If a case involves an issue designated for acceptance under Criteria 9, you should first determine if the taxpayer’s circumstances meet TAS case Criteria 1 through 8. The case should only be designated Criteria 9 if it **does not** meet any other TAS case criteria.

Effect on Other Documents: TAS will not incorporate this guidance into IRM 13.1.7 because TAS will issue annual guidance on case issues authorized for acceptance under TAS Case Criteria 9.

Please contact Laura Clifford, Chief, Policy Group, at (207) 622-8333, if you have questions.