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March 6, 2017

Control No: TAS-13-0317-005

Expires: 03/05/2019

Impacted IRM(s): 13.1.16

MEMORANDUM FOR TAXPAYER ADVOCATE SERVICE EMPLOYEES

FROM: /s/ Rena Girinakis
Deputy National Taxpayer Advocate

SUBJECT: Interim Guidance on Quick Closure Cases

The purpose of this memo is to provide guidance concerning closure procedures for TAS cases defined as quick closure cases. TAS considers the following two situations as meeting quick closure procedures when performing intake advocate or lead intake advocate duties:

- Issues that are completely resolved upon receipt of the taxpayer inquiry.

EXAMPLE: On March 15, a taxpayer calls the local TAS office because he requested transcripts of his last three income tax returns two weeks ago, and he has not yet received them. He needs them to qualify for a mortgage, and the underwriter must have the transcripts before March 17, or his pre-qualifying letter will expire, and his closing date will be cancelled. He is not able to use the Online Transcript service because he is not living at the same address as his last filed return. The taxpayer does not want to update his address with IRS until after he moves into the new home. After verifying the taxpayer's identity and conducting an in-depth interview, TAS retrieves and prints transcripts for the taxpayer, faxes them to the fax number he provides, and confirms receipt. After all applicable closing actions under IRM [13.1.21.1](#), *Closing Criteria*, are completed, load and close the case on TAMIS as a quick closure.

- Issues that are resolved upon receipt of the taxpayer inquiry, but require IDRS transaction monitoring before TAS can close the case per [IRM 13.1.21](#), *TAS Case Closing and Reopen Case Procedures*.

EXAMPLE: Taxpayer contacts TAS because he has not received his refund; it has been three months since the taxpayer filed his return. TAS researches IDRS and determines there is an S- Freeze on the account indicating the taxpayer's refund was undeliverable. The taxpayer informs TAS that he changed addresses after filing his return. After verifying the taxpayer's identity and conducting an in-depth interview, TAS confirms the new address. The case is not open in another function. TAS inputs IDRS command code (CC) CHK64 to change the taxpayer's address and release the refund. TAS informs the taxpayer of the date the taxpayer should receive the refund and the refund amount. TAS inputs a TAMIS history to document the initiated release of the refund and conversation with the taxpayer. TAS monitors the account to verify the refund is timely released to the taxpayer and address change has posted. After TAS completes all applicable closing actions under [IRM 13.1.21.1](#), *Closing Criteria*, TAS closes the case on TAMIS as a quick closure.

Generally, quick closure cases must follow and adhere to TAS case processing procedures including taxpayer identification and authentication, in-depth taxpayer interview, case documentation, and closing procedures. See [IRM 13.1.18](#), *Processing TAS Cases*, and [IRM 13.1.21](#). However, to facilitate the closure of these cases, the following TAMIS input changes apply to quick closure cases:

- **TAMIS Taxpayer Screen 3.** TAS employees are required to make a determination of significant hardship on all cases. Intake Advocates will not be required to enter an "Explanation" on Taxpayer Screen 3. Instead they will enter the literal **IA7811**, if the case is worked to completion by an Intake Advocate. For those cases that are worked by a TAS employee other than an Intake Advocate, the TAS employee will be required to enter the Explanation field as appropriate.
- **TAMIS Taxpayer Screen 5.** TAS employees are not required to input data in the Local Use, Local Use 2, , Sys Adv Use, and N.O. Use fields. For additional information see IRM [13.4.5.2.1.5](#), *Taxpayer Screen 5 of 5*.
- **Taxpayer Screen 5, Special Case Code QC – Quick Closure.** TAS employees will select special case code QC for all TAS quick closure cases. Special Case Code QC will take precedence over all other Special Case Codes.

- **Action Plan Screen.** TAS employees will enter the literal **QC** in the Action Field to indicate that this is a quick closure case. An action plan is not required for quick closure cases; however, TAS employees will continue to document the action taken on the case in the history. For additional information see [IRM 13.4.5.3.3](#), *Action Plan Screen*.
- **Case Actions Screen.** Generally, TAS employees are not required to complete the case actions screen for quick closure cases. However, TAMIS systemically generates an NCD for every new case, employees are still required to close out the date in order to close the TAMIS case. For additional information see [IRM 13.4.5.3.5](#), *Case Actions Screen* and [IRM 13.4.5.3.6](#), *History Screen*.
- **Case Factors Screen.** The Case Factors Screen is a required screen on TAMIS. There are 26 case factor determinations on the case factors screen. Many of the case factors are systemically populated by TAMIS. TAS has analyzed the case factors and determined that the answer to a number of the case factors associated with quick closure cases should be “no.” TAS employees should use Appendix 1, *Quick Closure Completion of the TAMIS Case Factors Screen*, to assist them with completion of the Case Factors Screen. For additional information see [IRM 13.4.5.4](#), *Case Factors Screen*.

Quick Closure Cases Worked by Intake Advocates

The primary mission of TAS's Intake Strategy is to serve taxpayers who cannot otherwise resolve their issues with the IRS. Under the TAS Intake Strategy, all Intake Advocates conduct in-depth interviews with taxpayers to determine the correct disposition of their issue(s). Intake Advocates:

- Assist taxpayers with self-help options;
- Take actions where possible to resolve the issue upfront;
- Create cases after validating the taxpayer meets TAS criteria; or
- Refer the taxpayer to the appropriate BOD for assistance.

The Intake Strategy expanded delegated authorities to all intake advocates throughout TAS, granting authority to resolve more types of taxpayer problems during initial contact or to take additional actions to resolve or suspend actions once TAS establishes a case and assigns it to a case advocate.

[Delegation Order TAS-13-2-1](#), *Authority of Taxpayer Advocate Service Employees to Perform Certain Tax Administration Functions* (July 27, 2015), allows intake advocates to complete certain account actions to facilitate expeditious resolution of specific issues for TAS. **Intake Advocates *do not* have the authority to take any of the account**

actions for taxpayers that do not meet TAS case acceptance criteria.

Intake Advocates will apply delegated authorities on any case meeting TAS acceptance criteria regardless of how the case is received but only after an in-depth interview with the taxpayer and verification and authentication has occurred.

Intake Advocates may work quick closure cases when the taxpayer's issue can be resolved under the authorities granted to Intake Advocates and

- the issue(s) is completely resolved by the Intake Advocate while on the phone with the taxpayer (Action 1 Case); or
- the issue(s) is completely resolved during the phone call with the taxpayer except for IDRS monitoring of adjustments (Action 2 Case).

Intake Advocates will work Action 1 cases through closure following the quick closure procedures contained in this IGM.

Intake Advocates forward cases requiring monitoring and TAMIS closing actions (Action 2 cases) for assignment to the Lead Intake Advocate, Lead Case Advocate, CCI Manager, Taxpayer Advocate Group Manager, LTA (or other designee based on office availability for monitoring). The TAS employee assigned the case closing actions will follow the quick closure procedures contained in the IGM (Intake Advocates will follow those specified for Intake Advocates).

Intake Advocates are required to input case specifics, including taxpayer conversations in the TAMIS history. When inputting certain IDRS adjustments where the Intake Advocate has the delegated authority, Intake Advocates may document the TAMIS history using the following literals:

Delegated Authority	TAMIS History Literal
Entity Correction (Address Change or Correction of Typographical Errors on the Taxpayer's Name)	**IA ENTITY ADJ**
Initiate a Refund Trace	**IA CHKCL**
Reissue a Returned Refund Check Posted on IDRS with an S- Freeze	**IA CHK64**
Request and Provide Transcripts, Forms, and Publications	**IA DOCS**
Order Automated Lien System (ALS) Research for Lien Release	**IA ALS REQ**
Input Streamline Installment Agreement	**IA SIA**
Input Guaranteed Installment Agreement	**IA GIA**
Input a Collection Hold (CC STAUP)	**IA STAUP XX CYCLES**
Input a Collection Hold (ACS hold cases)	**IA ACS HOLD**
Input an Additional Skip Payment	**IA IASKIP**
Input an Extension of Time to Pay	**IA EXT2PAY**
Correct Account with Substantiated Math Error	**IA ADJ**
Input Account Adjustment Meeting Tolerance	**IA ADJ**

EFFECT ON OTHER DOCUMENTS: This guidance will be incorporated into [IRM 13.1.16](#), *Receipt and Assignment of TAS Cases*.

Please contact Michael Kenyon, Deputy Executive Director of Case Advocacy, Technical Support and Guidance, at (701)237-8299, if you have questions.

APPENDIX 1, QUICK CLOSURE COMPLETION OF THE TAMIS CASE FACTOR SCREEN

Case Factor	TAMIS Input
1. Various MFTs	Systemically Populated
2. Multiple Tax Periods	Systemically Populated
3. An account/return more than 3 years old	Systemically Populated
4. Multiple Issues	Systemically Populated
5. TP/POA communications requiring foreign language usage	Systemically Populated
6. Statute Issue(s)	Systemically Populated
7. Multiple entities	"No"
8. Stolen identity or other fraud issues(s) without CI control or involvement.	TAS employees are required to answer this question based upon the facts and circumstances of the case.
9. Multiple transactions/adjustments	TAS employees are required to answer this question based upon the facts and circumstances of the case.
10a. Third party contact recorded on Third Party Screen	Systemically Populated
10b. Third party contact not recorded on Third Party Screen	"No"
11a. Government agency contact recorded on Third Party Screen	Systemically Populated
11b. Government agency contact not recorded on Third Party Screen	"No"
12. Recreating records	"No"
13. Intricate case planning, including IDRS analysis	TAS employees are required to answer this question based upon the facts and circumstances of the case.
14. Financial Analysis	TAS employees are required to answer this question based upon the facts and circumstances of the case.
15. Research of specialty issues	"No"
16. Research of emerging issues	"No"
17a. Form 12412 (OAR) issued to multiple BODs/Functions or Org Units	Systemically Populated
17b. Multiple BOD/Function/ORG Unit contacts without Form 12412 issuance.	"No"
18. Extensive IRM research or guidance required form Operating Divisions/Functions beyond TAS delegated	"No"
19. Extensive negotiations with Operating Divisions/Function	"No"
20a. TAMIS referral to a Technical Advisor	TAS employees are required to answer this question based upon the facts and circumstances of the case.
22. Contact with Attorney Advisor or Counsel	"No"
23. Providing TP/POA with alternatives	TAS employees are required to answer this question based upon the facts and circumstances of the case.
24. Developing innovative solution	"No"