

IRM PROCEDURAL UPDATE

DATE: 04/14/2026

NUMBER: tas-13-0426-0441

SUBJECT: Congressional Affairs Program

AFFECTED IRM(s)/SUBSECTION(s): 13.1.8

CHANGE(s):

IRM 13.1.8.4.5 was retitled to Avoiding Duplication of Open Cases.

Avoiding Duplication of Open Cases

(1) This subsection pertains to cases that are currently open in TAS. For cases that are closed in TAS, please see IRM 13.1.16, Receipt and Intake of TAS Cases, for reopening closed cases.

(2) If there is an existing open case (non-congressional) and a congressional inquiry is later received concerning the same taxpayer with the same issue in the *same* office aligned with the congressional office, no new case will be created. A new Request and Congressional Contact in Phoenix will be added for the assigned Congressional aide.

(3) If there is an open case (non-congressional) and a congressional inquiry is received concerning the same taxpayer with the same issue from a congressional member that is aligned with a *different* TAS office than where the case is currently assigned, no new case will be created. The employee performing intake will add a new Request and Congressional Contact in Phoenix for the assigned congressional aide and send an email to employee and the employee's manager assigned to the existing case informing them of the new Congressional contact.

Note: The email will state that "a new Request and Congressional contact for [Senator or Representative XXXX's office] has been added to case number XXXX. See IRM 13.1.8.4 (2)(a) to determine if the case should be transferred to TAS office XX." (insert 2 digit organization code aligned with [Senator or Representative XXXX's office]).

- a. Generally, most cases will be transferred to the local office aligned with the congressional member unless it is in the taxpayer's best interest for the case to remain in the original office. (Example: a complex case where multiple OARs have been issued, and where transferring the case to a new case advocate would delay resolution due to the amount of time needed for the new case advocate to familiarize themselves with the case.)
- b. When transferring the case is appropriate, the transfer should be completed within one (1) work day to the congressionally-aligned office. The manager (LTA or TAGM)

of the employee who currently has the case should send an email to a manager (LTA or TAGM) in the receiving office to ensure they know the case is coming; generally, there does not need to be discussion between the two offices. If the manager who currently has the case thinks it is in the best interests of the taxpayer to retain the case, they should have a discussion with a manager (LTA or TAGM) in the receiving office to explain their position. If the two offices disagree, the manager in the congressionally-aligned office has the final decision. The manager who currently has the case should document the decision in the Phoenix feed to explain the decision regarding the retaining the case.

- c. The receiving office is responsible for notifying the new congressional contact of the existence of the case and the employee assigned to the case. If a TAS employee had already made contact with a taxpayer in the case prior to the case becoming a congressional case, the receiving office should notify the taxpayer of any new employee assigned to the case and explain that the case will now be treated as a congressional case and that communication from TAS will be with the congressional office.

(4) If more than one congressional office contacts TAS to assist the same taxpayer with the same issue when there is already a congressional case in TAS, no new cases will be created. A new Request and Congressional Contact in Phoenix will be added for the assigned Congressional aide. The case advocate will provide updates to both congressional contacts based on the aides' communication preferences.

(5) If there is an existing open case and the case advocate or congressional office identifies new tax years with issues to be resolved, the employee will update the existing case and seek updated privacy release forms from the Congressional office. A new, separate case will not be created.

IRM 13.1.8.4.5(1) was modified to provide guidance that this subsection pertained to open cases.

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