



YOUR VOICE AT THE IRS



THE OFFICE OF THE TAXPAYER ADVOCATE OPERATES INDEPENDENTLY OF ANY OTHER IRS OFFICE AND REPORTS DIRECTLY TO CONGRESS THROUGH THE NATIONAL TAXPAYER ADVOCATE.

August 20, 2020

Control No: TAS-13-0820-0017

Expires: 08/19/2022

Impacted IRM(s): 13.1.7

## MEMORANDUM FOR TAXPAYER ADVOCATE SERVICE EMPLOYEES

FROM: /s/ Erin M. Collins  
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 Criteria 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)(2)(C)(ii), 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 four issues for acceptance under Criteria 9 when the case does not meet TAS Criteria 1 through 8:

- 1) Organizations where the IRS automatically revoked their tax-exempt status for failure to file an annual return or notice for three consecutive years.
- 2) Cases involving any tax account-related issue referred to TAS from a Congressional office, including limited Economic Impact Payment (EIP) issues. TAS will only accept EIP issues (even from a Congressional office) where TAS is able to provide assistance. See [IGM TAS-13-0820-0016](#), *Interim Guidance - Economic Impact Payments and TAS Case Acceptance*.
- 3) Cases involving revocation, limitation, or denial of a passport under IRC § 7345.
- 4) Cases that have been referred to a Private Collection Agency for collection of a federal tax debt under IRC § 6306.

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 accepted under Criteria 9 if it does not meet any other TAS case criteria.

**Effect on Other Documents:** This IGM supersedes IGM TAS-13-0620-0012 (June 1, 2020). TAS will not incorporate this guidance into IRM 13.1.7 because TAS will issue guidance at least once every two years on case issues authorized for acceptance under TAS Case Criteria 9.

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

cc: [www.irs.gov](http://www.irs.gov)