



## IRM PROCEDURAL UPDATE

**DATE: 08/29/2023**

**NUMBER: tas-13-0823-0918**

**SUBJECT: TAS Clarifies TAS Case Acceptance Criteria for Inquiries Involving Potential Schemes**

**AFFECTED IRM(s)/SUBSECTION(s): 13.1.7**

**CHANGE(s):**

**IRM 13.1.7.2(4) added new paragraph for TAS case acceptance considerations when the request for assistance involves a potential scheme.**

(4) When TAS receives an inquiry involving a potential refund scheme, TAS will determine if the taxpayer's issue meets TAS case acceptance criteria and if it does, the case will be accepted. TAS will not exclude taxpayers unless it is determined the taxpayer's complaint or inquiry only questions the constitutionality of the tax system, or when the focus of the taxpayer's inquiry solely involves frivolous tax strategies intended to **avoid or delay** the filing or paying of federal taxes. See IRM 13.1.24.6.4.4, TAS Case Acceptance Criteria for Inquiries Involving a Potential Scheme, for case acceptance considerations when the request for assistance involves a potential scheme.

**IRM 13.1.7.4(3) added additional information about requests for TAS assistance involving a potential scheme.**

(3) The focus of the taxpayer's inquiry solely involves frivolous tax strategies intended to avoid or delay the filing or paying of federal taxes.

**Note:** When TAS receives an inquiry involving a potential refund scheme, TAS will determine if the taxpayer's issue meets TAS case acceptance criteria and if it does, the case will be accepted. TAS will not exclude taxpayers unless it is determined the taxpayer's complaint or inquiry only questions the constitutionality of the tax system, or when the focus of the taxpayer's inquiry solely involves frivolous tax strategies intended to **avoid or delay** the filing or paying of federal taxes. See IRM 13.1.24.6.4.2, TAS Case Acceptance Criteria for Inquiries Involving a Potential Scheme, for additional information about requests for TAS assistance involving a potential scheme.