



OFFICE OF THE TAXPAYER ADVOCATE  
WASHINGTON, DC 20224

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MEMORANDUM FOR TAXPAYER ADVOCATE SERVICE EMPLOYEES

FROM: /s/ Kim S. Stewart  
Deputy National Taxpayer Advocate

SUBJECT: Interim Guidance to Temporarily Suspend Certain Procedures During Intake

The purpose of this memorandum is to temporarily implement procedures for all Intake Advocates to reduce the backlog of unprocessed Forms 911, Request for Taxpayer Advocate Service Assistance (And Application for Taxpayer Assistance Order) and other requests for TAS assistance beginning October 7, 2024 and until September 30, 2025. With this memorandum, TAS is temporarily suspending some requirements for employees performing intake. Intake employees **will not** perform the following actions:

- Complete initial actions per [IRM 13.1.16.10](#), Taking Initial Actions for Case Building During Intake (except for suspension of collection actions per [IRM 13.1.16.10.2](#), Suspending Collection Actions, and [IRM 13.1.16.8\(5\)](#), Sources of TAS Cases and Initial Intake Actions), and [IRM 13.1.16.8\(6\)](#).
- Perform case building and Accounts Management System (AMS) and Taxpayer Advocate Management Information System (TAMIS) perfection per [IRM 13.1.16.8\(1\)](#) and (4), except to ensure AMS reflects the taxpayer's current address, contact information, and to check to see if a Victim of Domestic Violence (VODV) indicator is in place. See [IRM 25.15.18.9.2.6](#), Victim of Domestic Violence (VODV).
- Use delegated authorities (see [IRM 13.1.16.3](#), Intake Advocate Delegated Authority) to resolve a case using quick closure procedures (see [IRM 13.1.16.15.2.1](#), Quick Closure Cases Worked by Intake Advocates).
- Secure all documentation needed to support case resolution. See [IRM 13.1.16.7\(7\)](#), Initial Contact During Intake.
- If the taxpayer's request does not meet TAS case acceptance criteria, and the request is made via correspondence (including Form 911) or the IRS Operating Division (OD)/Function (including NTA Toll-free) referred the taxpayer to TAS, employees will **not** attempt to contact the taxpayer by phone to explain their request does not meet TAS



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case acceptance criteria. Instead, employees will issue the revised Letter 1686L, Non-Criteria Intake, to the taxpayer.

TAS employees will instead follow the streamlined procedures in Appendix 1, Performing TAS Intake, when receiving a request for TAS assistance.

This IGM does not change case procedures for Case Advocates, they will continue to follow procedures in [IRM 13.1.18.5](#), Initial Actions, and [IRM 13.1.18.6](#), Initial Contact Completed by Case Advocates.

### **EFFECT ON OTHER DOCUMENTS**

TAS **will not** incorporate this guidance into the next revision of [IRM 13.1.16](#), Receipt and Intake of TAS Cases. In the event any IRM with provisions discussed in this IGM is published while this IGM is in effect, this IGM will supersede the newly published IRM until the IGM expires or is rescinded.

### **CONTACT**

If you have any questions, please contact [Kelly L. McConnell](#), Acting Deputy Executive Director, Case Advocacy, Technical Support, 208-363-8845.

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