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IRM 13.1.16, IRM

13.1.17, IRM 13.1.18,

IRM 13.1.21

MEMORANDUM FOR TAXPAYER ADVOCATE SERVICE EMPLOYEES

FROM: Kim S. Stewart *Kim S. Stewart*
Deputy National Taxpayer Advocate

SUBJECT: Interim Guidance on Temporary Extension of Centralization of
New TAS Non-Congressional Systemic Burden cases

The purpose of this memorandum is to temporarily extend certain guidance previously found in [IGM TAS-13-0924-0003](#) that streamline our processes and procedures to allow our employees to better handle requests for TAS assistance. These modifications are aimed at reducing the volume of cases individually assigned to our employees and to centralize our taxpayers who are impacted by systemic delays and issues. This will allow our employees to actively advocate for those taxpayers with the most urgent need for TAS assistance while working those cases with common issues in a central team.

This memorandum modifies procedures for working new non-Congressional TAS criteria 5 – 7, Systemic Burden cases as defined in [IRM 13.1.7.3.2](#), TAS Case Criteria 5 – 7, Systemic Burden. We are assigning our new non-congressional Systemic Burden (Criteria 5 – 7) cases to a centralized group in Phoenix called Special 4, **except** for the following Systemic Burden cases:

- **Cases meeting the following Bulk Operations Assistance Request (OAR) Criteria:**
 - Refund Integrity Verification Operation (RIVO) Pre-Refund Wage Verification Hold (PRWVH); and
 - Submissions Processing (SP) Form 1040X, Amended U.S. Individual Income Tax Return.

- **Collection issues**, *i.e.*, active notice status that require a Command Code (CC) STAUP, or other collection hold (see [IRM 13.1.16.10.2](#), Suspending Collection Actions) and all Issue Code 700 series cases.
- **Employee Retention Credit (ERC)**
- **Reopened cases.**

Note: Taxpayer inquiries meeting Economic Burden (as defined in [IRM 13.1.7.3.1](#), TAS Case Criteria 1-4, Economic Burden), Criteria 8, Best Interest of the Taxpayer (as defined in [IRM 13.1.7.3.3](#), TAS Case Criteria 8, Best Interest of the Taxpayer), and Criteria 9, TAS Public Policy (as defined in [IRM 13.1.7.3.4](#), TAS Case Criteria 9, TAS Public Policy) will continue to be worked using established procedures. See [IRM 13.1.16](#), Receipt and Intake of TAS Cases, and [IRM 13.1.18](#), Resolving TAS Cases.

Using the procedures outlined below, TAS employees working in the Special 4 group will evaluate and monitor these cases and close those that resolve on their own. Employees will also identify potential opportunities for new bulk OARs to negotiate with IRS Business Operating Divisions (BODs) and will identify potential new ways to partner with IRS BODs to solve systemic issues thereby reducing the need for TAS interventions. Employees may also recommend reassignment of some cases from the Phoenix Special 4 group to local offices, if the issue cannot be worked systemically, is not resolving on its own, and can likely not be resolved without an individually assigned Case Advocate. These decisions will be made on a case-by-case basis as we learn more about the population of cases in the Special 4 group.

I. Intake of Non-Congressional Criteria 5 – 7 Cases

Upon receiving a taxpayer inquiry for TAS assistance, TAS employees will follow procedures in [IRM 13.1.16](#), Receipt and Intake of TAS Cases, and will route new non-congressional Systemic Burden cases not meeting one of the four (4) exceptions set forth above (see [IRM 13.1.7.3.2](#), TAS Case Criteria 5 – 7, Systemic Burden), to the Phoenix Special 4 group.

II. Procedures for Working Cases Assigned to the Special 4 group

The following procedures will be used to work cases assigned to the Phoenix Special 4 group:

A. Normal procedures for conducting status updates (first, subsequent, and closing) are suspended for cases assigned to the Phoenix Special 4 group. Instead, Technical Analysis and Guidance (TAG) will generate letters using a systemic mail merge process to inform taxpayers that TAS has received their case and assigned it to a centralized group. This letter will explain that TAS will send interim letters on the status of the case, will contact them if additional information is required, and will send a closing letter once their case is resolved. TAG will include an email address in these letters taxpayers can use to ask questions or elevate changes in their situation.

B. Employees working the Phoenix Special 4 group will monitor the group email address daily to:

1. Answer taxpayer questions concerning case status using standard language developed by TAG.
2. Identify time-sensitive issues that could adversely impact the taxpayer if actions are not taken immediately and elevate the issue to management for transfer using procedures in [IRM 13.1.16.8.1](#), Immediate Elevation of Emergency Cases.
3. Identify changes in the taxpayer's situation making the case no longer eligible for the Phoenix Special 4 group, *i.e.*, the taxpayer is experiencing an economic burden, meets one of the exceptions to the Special 4 group, or has a congressional representative.

C. Normal case processing guidelines found in [IRM 13.1.18](#), Resolving TAS Cases, are suspended for cases assigned to the Special 4 group. Employees assigned to the Special 4 group will routinely monitor this inventory to identify those cases where the taxpayer's issue has resolved itself. For cases where the taxpayer's issue has resolved itself, employees assigned to the Special 4 group will close the case in Phoenix. Each week, TAG will generate closing letters for those cases closed during the prior week.

D. TAS's Quality Review Program will not review cases closed in the Special 4 group or for any time in which a case is assigned to the Special 4 group.

III. Procedures for Assigning Special 4 Cases to Local Offices

A. Employees assigned to the Special 4 group will work with a designated employee from Case Advocacy to reassign open cases where the taxpayer's issue is not resolved from the Special 4 group to local offices.

Note: LTAs may request a case assigned to the Special 4 group be returned to their office by sending an email to ***TAS TAG Policy and Guidance**.

B. For cases returned or reassigned to the local office, within five (5) workdays of reassignment, the receiving local office will review the case, set or update the Estimated Completion Date, and contact the taxpayer or representative to provide a status update and then work the case following normal case processing procedures in [IRM 13.1](#), Taxpayer Advocate Case Procedures. TAS initial action and first status update requirements and timeframes are suspended for these cases.

TAS will continue to analyze the effectiveness of the centralization of new non-congressional Systemic Burden cases. The Deputy National Taxpayer Advocate may modify or rescind this guidance at any time by notifying TAS employees through the issuance of a TAS Welcome Screen article discussing the change in guidance.

Effect on Other Documents: This IGM supersedes TAS TAS-13-0924-0003 (September 11, 2024). TAS will not incorporate this guidance into the next revision of [IRM 13.1.16](#), Receipt and Intake of TAS Cases; [IRM 13.1.17](#), Transferring TAS Cases; [IRM 13.1.18](#), Resolving TAS Cases; or [IRM 13.1.21](#), Closing TAS Cases.

Please contact Kelly McConnell, Deputy Executive Director of Case Advocacy, Intake and Technical Support, at (208) 363-8845, if you have questions.

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