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MEMORANDUM FOR TAXPAYER ADVOCATE SERVICE EMPLOYEE

FROM: /s/ Erin Collins

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, precluding Economic Impact Payment (EIP) issues. TAS will not accept stand-alone EIP issues (even from a Congressional office) after November 23, 2020. See IGM TAS-13-1120-0018, Economic Impact Payments.
- 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- 0820-0017](#) (August 20, 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