

## **IRM PROCEDURAL UPDATE**

**DATE: 05/15/2024**

**NUMBER: ts-03-0524-0650**

**SUBJECT: IRM Deviation Procedures; Taxpayer Services; Return Processing Branch**

**AFFECTED IRM(s)/SUBSECTION(s): 3.22.15**

**CHANGE(s):**

**IRM 3.22.15.1(4) - Changed Paper Processing Branch to Return Processing Branch.**

(4) **Program Owner:** The Code & Edit/ERS IMF Section of the Return Processing Branch of Submission Processing.

**IRM 3.22.15.3(1) - Corrected IRM deviation procedures link.**

(1) Submit IRM deviations in writing following instructions from IRM 1.11.2.2.4, When Procedures Deviate from the IRM, and elevate through proper channels for executive approval.

**IRM 3.22.15.5(2) - Updated organizational title Wage and Investment (W&I) to Taxpayer Services (TS).**

(2) TAS uses Form 12412, Operations Assistance Request (OAR), to start the OAR process of referring a case to the Taxpayer Services (TS) Division, to affect the resolution of the taxpayer's problem. For more information, refer to IRM 13.1.19, Taxpayer Advocate Service, Taxpayer Advocate Case Procedures, Advocating With Operations Assistance Requests (OARs).

**IRM 3.22.15.5.1(1) - Updated organizational title Wage and Investment (W&I) to Taxpayer Services (TS).**

(1) The National Taxpayer Advocate reached agreements with the Commissioners of the Taxpayer Services (TS) Division, Small Business/Self-Employed (SB/SE) Division, Tax Exempt Government Entities (TE/GE), Criminal Investigation (CI), Appeals, and Large Business and International (LB&I) that outline the procedures and responsibilities for processing Taxpayer Advocate Service (TAS) casework

when either the statutory or delegated authority to complete case transactions rests outside of TAS. These agreements are known as Service Level Agreements (SLAs).

**IRM 3.22.15.10(2) - Changed Paper Processing Branch to Return Processing Branch.**

(2) Ogden, Kansas City, and Return Processing Branch, BMF Code and Edit (C&E) and Error Resolution System (ERS) identified and developed topics for BMF Consistency.