

IRM PROCEDURAL UPDATE

DATE: 01/02/2026

NUMBER: ts-21-0126-0035

SUBJECT: Replaced Paragraph 4 and 5 Providing Taxpayer Advocate Service (TAS) Guidelines and Information on Preparation of Form 911/e-911

AFFECTED IRM(s)/SUBSECTION(s): 21.7.2

CHANGE(s):

IRM 21.7.2.1.3(4) Replaced paragraph 4 with new paragraph 4 and 5 providing Taxpayer Advocate Service (TAS) guidelines and information on preparation of Form 911/e-911.

(1) IRM 1.1.13.7.3, *Accounts Management*, provides various guidance for Accounts Management employees including the following:

- Identity Protection Strategy & Oversight (IPSO)
- Policy & Procedures BMF (PPB)
- Policy & Procedures IMF (PPI)
- Reports- Equipment & Phones (REP)
- Resources Mgmt Training (RMT)
- Tech Asst & Stakeholder Comm (TASC)
- Field Directors, Accounts Management (AM)
- Accounts Management Operation Support (AMOS)

(2) IRM 21.1.1, *Accounts Management and Compliance Services Overview*, provides guidance to employees assigned to the Accounts Management organization.

(3) The Taxpayer Bill of Rights describes ten basic rights that all taxpayers have when dealing with the IRS. To help you understand what these rights mean to you and how they apply, read Publication 1, *Your Rights as a Taxpayer*, available at <https://www.irs.gov/pub/irs-pdf/p1.pdf>, or visit <https://www.irs.gov/taxpayer-bill-of-rights>.

(4) The Taxpayer Advocate Service (TAS) provides assistance to taxpayers who are experiencing economic harm, who are seeking help in resolving tax problems the IRS has not resolved through normal channels or believe that an IRS system or procedure is not working as it should.

(5) See IRM 21.1.3.18, *Taxpayer Advocate Service (TAS) Guidelines*, for handling requirements when a taxpayer is experiencing a hardship, an unusual delay in

resolving their account issue, or specifically requests TAS assistance AND you cannot resolve the taxpayer's issue within 24 hours (i.e., "same day").

Caution: As of January 5, 2026, Accounts Management (AM) no longer prepares Form 911 or Form e-911 for taxpayers meeting TAS criteria or otherwise requesting TAS assistance.