

## **IRM PROCEDURAL UPDATE**

**DATE: 01/05/2026**

**NUMBER: ts-21-0126-0038**

**SUBJECT: Taxpayer Advocate Service (TAS) Changes to Form E-911 and TAS Procedures**

**AFFECTED IRM(s)/SUBSECTION(s): 21.1.3**

**CHANGE(s):**

**IRM 21.1.3.18(2) Added reference to the Form 911, Request for Taxpayer Advocate Service Assistance.**

(2) Taxpayers have the right to receive assistance from the Taxpayer Advocate Service (TAS) if experiencing economic harm or are seeking help in resolving tax problems that have not been resolved through normal channels via the Form 911, Request for Taxpayer Advocate Service Assistance (And Application for Taxpayer Assistance order). For more information on the TBOR, see Publication 1, Your Rights as a Taxpayer.

**IRM 21.1.3.18(3) Updated to change the instructions from referring the taxpayer to TAS to determining whether the taxpayer meets TAS case criteria per IRM 13.1.7.3 and to use the TAS Criteria Determination Tool.**

(3) To help determine if the taxpayer meets TAS case criteria per the IRM 13.1.7.3, TAS Case Criteria, refer to the TAS Criteria Determination Tool.

**IRM 21.1.3.18(4) Removed information about Form 911 completion, added information about January 5, 2026 to May 31, 2026 AMS create case option will be deactivated and to only refer the taxpayer to TAS and Form 911 Self-Help options.**

(4) Beginning January 5, 2026 and continuing through May 31, 2026, the Create New button to initiate an AMS e-911 request for Taxpayer Advocate Service (TAS) assistance will be deactivated. TAS referrals cannot be submitted through the AMS e-911 process during this period.

If the taxpayer meets TAS criteria and does not meet an exception per IRM 13.1.7.4, Exceptions to Taxpayer Advocate Service Criteria, and is not considered same day per (5) below, advise the taxpayer as follows

- Assistance may still be requested from TAS through the Form 911, Request for Taxpayer Advocate Service Assistance (And Application for Taxpayer Assistance order). The form can be download digitally from the TAS

- website, [www.taxpayeradvocate.irs.gov](http://www.taxpayeradvocate.irs.gov), and submitted to TAS per the instructions on the form via email, fax, or mail.
- Form 911, Request for Taxpayer Advocate Service Assistance (And Application for Taxpayer Assistance order), provides options to request online interaction with TAS. Using these online options is the fastest way to request assistance and ensures TAS has all the information needed.

If the taxpayer does not have access to the internet, advise the caller to contact their local TAS office to speak with an intake advocate. Local office phone numbers are available at Taxpayer Advocate Service (TAS) Local Taxpayer Advocate (LTA) Addresses.

If the taxpayer requests the fax number or mailing address for the Form 911, Request for Taxpayer Advocate Service Assistance (And Application for Taxpayer Assistance order), provide the following:

- Fax Form 911: (855) 828-2723
- Mail Form 911: 7940 Kentucky Dr., MS 11G, Florence, KY 41042

**IRM 21.1.3.18(5) Removed information about what a "Delay" is and updated the paragraph to provide information about Same Day Resolution.**

(5) Do not refer taxpayer to TAS when the case meets TAS criteria and can be resolved the same day. "Same Day Resolution" issues can be either resolved within 24 hours or steps can be taken within 24 hours to resolve the taxpayer's issue. Do not refer same day resolution cases to TAS unless the taxpayer requests TAS involvement and the case meets TAS criteria. See IRM 13.1.7.5, Same Day Resolution by Operations.

**Example:** If the only issue is a refund, an explanation of the process and time frame for receipt of the refund may result in the taxpayer agreeing that the hardship can be relieved by the systemic release of the refund and would be considered a **same day resolution**.

**IRM 21.1.3.18(6) Removed transmitting and routing procedures for Form e-911 and updated the paragraph to include if the taxpayer states the Form 911 was submitted to TAS before 45 calendar days.**

(6) If the caller states the Form 911, Request for Taxpayer Advocate Service Assistance (And Application for Taxpayer Assistance order), was submitted and it is before 45 calendar days from the date of the call, advise the taxpayer:

- a. We cannot provide a specific date of when their case will be assigned but contact could be made up to 45 days from the submission date. TAS will contact the taxpayer, provide contact information and request any pertinent information or documentation needed to assist in resolving their tax issue with the IRS.

- b. Each time the taxpayer is contacted by TAS, they will be given a follow-up date.
- c. TAS contacts related to the inquiry can come from an unfamiliar area code.
- d. TAS expedites contacts where the taxpayer has indicated an urgent circumstance.
- e. To only contact TAS for any updates or additional information. If the taxpayer calls IRS, they will be referred to the TAS contact number.
- f. Encourage the taxpayer to visit [www.taxpayeradvocate.irs.gov](http://www.taxpayeradvocate.irs.gov) to learn more about TAS.

**IRM 21.1.3.18(7) Removed information about not referring cases to TAS and updated the paragraph to include information about if the taxpayer states the Form 911 was submitted to TAS after 45 calendar days.**

(7) If a caller states the Form 911, Request for Taxpayer Advocate Service Assistance (And Application for Taxpayer Assistance order), was submitted and it is after 45 calendar days from the date of the call, advise the taxpayer:

- a. Review AMS to determine whether there is an open TAS case. If the taxpayer filed a joint return, research the spouse's TIN to determine whether the request was processed under the spouse's account.
- b. Research IDRS to determine whether there is:
  - an unreversed TC 971 AC 517, Fast Act ID of TAS Cases, and/or
  - an open ATAO control base

Follow the If and Then chart below to provide guidance to the caller.

If	Then
An open TAS case is identified	Follow IRM 13.3.1.3, Receiving Calls on Open TAS Cases.
AMS indicates a closed TAS case	Follow IRM 13.3.1.6, Closed TAS Cases.
A TAS record is not located on AMS or IDRS	<ol style="list-style-type: none"> <li>1. Confirm the method used by the taxpayer to submit the request (mail, fax, or email).</li> <li>2. Verify the correct mailing address, fax number, or email address was used.</li> <li>3. Apologize to the taxpayer for the inconvenience.</li> <li>4. Advise the taxpayer to resubmit a new Form 911, Request for Taxpayer Advocate Service Assistance (And Application for Taxpayer Assistance order), request.</li> </ol>

**Note:** The TC 971 AC 517 by itself is not an indicator of an open TAS case.

**IRM 21.1.3.18(8) Moved paragraph (8) to paragraph (9) and added procedures to take a conservative approach for when a taxpayer's inquiry meets TAS criteria.**

(8) Avoid giving taxpayers a false sense of confidence that TAS has the authority to immediately fix or provide relief for all problems. Take a conservative approach when a taxpayer's inquiry meets TAS criteria.

**IRM 21.1.3.18(9) Moved paragraph (9) to paragraph (10) and added additional procedural information for AMS 911 statuses.**

(9) TAS assigns individual toll-free telephone numbers to TAS case advocates. The individual toll-free number of the case advocate is given to the taxpayer or authorized third-party when a case is established in TAS. Calls may be received from taxpayers who need assistance due to misplaced or forgotten toll-free numbers.

**IRM 21.1.3.18(10) Moved resolution information to a Reminder in paragraph (10) and moved dissatisfied with service statement to paragraph (13).**

(10) TAS open cases can be identified on IDRS with the Transaction Code (TC) 971 Action Code (AC) 517 and/or an open control base with the Category ATAO. The 911 status will be available in AMS.

If the AMS 911 screen displays a status of "New", "In Review", or "Pending Assignment", advise the taxpayer:

- a. The case is currently moving through the intake process but has not yet been assigned to a Case Advocate (CA) and to allow time to complete the intake process.
- b. The assigned CA will contact them within 10 business days after case assignment.

If the AMS 911 screen displays a status of "Assigned," "Initial Actions", "Next Actions," or "Closing Actions", advise the taxpayer the case has been assigned and is actively being worked and provide the assigned Case Advocate's information if requested.

**Note:** Only provide the TAS employee contact information if the employee title is "case advocate". When referring the caller to a case advocate only provide the case advocate's title (Mr., Mrs., Ms., etc.) and the last name of the advocate.

If the AMS 911 screen displays "Central Unit" in the "Employee Name" field and "Do not Contact" in the "Local Phone" field, advise the taxpayer that TAS is working their case and will contact them by mail if additional information is needed or to provide updates of the status of their case.

This case type will be assigned to a centralized group working to resolve the taxpayer's tax problem. There is no specific TAS employee the taxpayer can be referred to. Do not transfer the taxpayer to the NTA toll-free or CCI phone line or provide the contact information for a TAS local office, as those employees will not be able to provide any additional updates.

If the taxpayer needs to contact TAS because their situation has changed, or to provide additional information, advise the taxpayer to contact TAS by email # [REDACTED] [REDACTED]#. The taxpayer should include permission for TAS to reply by email, as this is the fastest way receive a response. This email account is monitored daily.

**Note:** If the toll-free number is inaccurate, refer to the Taxpayer Advocate Service (TAS) Local Taxpayer Advocate (LTA) Addresses to provide the correct toll-free contact information.

**Reminder:** If the issue has been resolved or is in the process of being resolved, provide the taxpayer with as much status information as available on IDRS. Advise the taxpayer when they can expect a response from TAS. In most cases, a response may take up to 30 days.

**IRM 21.1.3.18(11) Moved reference to closed inquiries to paragraph (7) and updated for AMS 911 closed by an Intake Specialist.**

(11) If the AMS 911 screen shows the case was closed by an Intake Specialist, the case did not meet TAS criteria and was closed prior to assignment to a Case Advocate. Research AMS history to determine the reason the case was not accepted and provide the reject reason. Advise the taxpayer a letter was issued with this determination.

**Note:** This is not considered a true case closure, since the case was never accepted by TAS.

**IRM 21.1.3.18(12) Removed entire paragraph due to repeated and outdated information and replaced with a section for transferring calls when not trained in the specific topic.**

(12) An employee who is not trained on a topic should follow IRM 21.1.1.3, Customer Service Representative (CSR) Duties, and IRM 21.1.1.4, Communication Skills- General, to transfer the caller to the appropriate application. If a transfer is not available, follow IRM 21.3.5.4.1, When to Prepare a Referral. For example, an IMF accounts assisto who receives a BMF accounts call should transfer the caller to BMF accounts.

**IRM 21.1.3.18(13) Added paragraph for dissatisfied service and non-AMS users to contact the TAS NTA toll-free number.**

(13) If the taxpayer is dissatisfied with their service or for non-AMS users, advise the taxpayer to call the toll-free TAS telephone number at 877-777-4778.

**IRM 21.1.3.18.1(1) Added a link to the IRM 25.30.8-1 and included rejected or reassignment wording.**

(1) The following procedures are for Accounts Management (AM) employees who process Operations Assistance Requests (OARs) received from the Taxpayer Advocate Service (TAS): Refer to IRM 25.30.8, Service Level Agreement between the Taxpayer Services Division and the Taxpayer Advocate Service, Form 12412, OAR Assistance Request (OAR), and IRM 25.30.8-1, TS SLA Addenda, for processing and procedures.

- a. **Misrouted OAR:** If an AM campus receives a misrouted OAR from TAS, the campus liaison will reject or reassign the OAR within three (3) workdays of receipt, or within one (1) workday on expedited requests and/or requests with Criteria Codes 1-4.

A misrouted OAR from a TAS advocate includes:

- Cases sent to an incorrect office or function,
- Cases sent to an incorrect campus,
- Cases that are not worked within the AM organization (i.e., compliance cases),
- Cases not worked in the same AM organization

(Examples: IMF cases sent to sites identified as BMF only. AM Taxpayer Relations (TPR) cases sent to AM Adjustments.)

**Note:** AM will only work the case through conclusion if the receiving IMF or BMF campus works the issue identified on the OAR.

- b. **Reassigned OAR:** If the AM campus (IMF or BMF) cannot work a case due to a specific reason (i.e., program centralization, International, IRC 965, etc.), but the case can be worked within their campus, the employee will notify the AM liaison, who will update/edit the OAR and reassign the case to the applicable AM area within their service center. The liaison must notify the TAS advocate of the reassigned case.

**Note:** It is the campuses' responsibility to ensure the OAR is worked at their site if the case is properly opened there. If the OAR is routed to the incorrect Taxpayer Services TAS Liaison, office, or campus location because the routing information on the addendum has changed but has not been updated by Taxpayer Services, the Taxpayer Services TAS Liaison will route the OAR to the new liaison, office, or campus location within their service center and provide the assigned TAS advocate and new liaison with the new routing information.

- c. When working an OAR case through CII and the OAR is the only open AM control, the active OAR base must always be closed with the category code of the work type (i.e., XRET, IDTX, or TPRQ) so that closed cases are counted correctly. If the ATAO case creates a multiple AM CII base on a TIN, the ATAO base must be closed as MISC. A new feature, the "Close as MISC" button, has been added to AMS to address this issue. Located on the CII Case page of AMS, this button allows the user to close the secondary case

on both CII and IDRS with category code "MISC". This will exclude the secondary ATAO base from the closed case count. For full details on CII procedures, see IRM 21.5.1.5.1(17), CII General Guidelines.

**Editorial changes have been made throughout to update IRM references, titles and links, and to correct grammar and punctuation.**