

IRM PROCEDURAL UPDATE

DATE: 01/16/2026

NUMBER: ts-21-0126-0058

SUBJECT: Updated TAS Referral Guidance

AFFECTED IRM(s)/SUBSECTION(s): 21.3.3

CHANGE(s):

IRM 21.3.3.4.8 Updated paragraph 2 with information about Taxpayer Advocate Services (TAS) referrals. As of January 5, 2026 Accounts Management no longer prepares the forms for referral to TAS.

- (1) **Taxpayer Complaints** - The employee's team manager ensures that taxpayer complaints are identified and handled promptly. Handle this type of correspondence separately and expeditiously from regular workflow. See IRM 21.1.3.16, *Taxpayer Complaints/Compliments about IRS Service*.
- (2) **Taxpayer Advocate Service (TAS)** - 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.

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.

(3) **Embarrassment to the IRS** - When correspondence is critical or involves issues that could cause embarrassment to the IRS (e.g., reaction to notices involving levies), contact the function in the campus, area or field office, or other agency, directly (by telephone) to alert them that correspondence has been received and is being directed to their office.

(4) **Field Office** - Forward taxpayer replies to correspondence received in a campus to proper field office unless the case has been reassigned to a particular campus.

(5) **Centralized Processing** - Forward all correspondence relating to returns that receive centralized processing, to appropriate campus for processing, unless otherwise specified. These include taxpayers living in foreign countries, Form 6069, Return of Excise Tax on Excess Contributions to Black Lung Benefit Trust Under Section 4953 and Computation of

Section 192 Deduction, Form 990-BL, Information and Initial Excise Tax Return for Black Lung Benefit Trusts and Certain Related Person, International, and many other programs and issues. Document date the 86C Letter was sent and date initiated.

Note: Form 990-BL for TY 2021 and subsequent years:

Section 501(c)(21) trusts will use Form 990 to meet their filing requirement under section 6033.

If a section (c)(21) trust or its disqualified persons/managers have a Chapter 42 excise tax liability, that will be reported on Form 6069 (which has been modified to pick up the excise tax reporting lines from the 990-BL).

(6) **Routing Transmittal** - Use the proper transmittal to route all incoming correspondence that relates to an IDRS controlled case assigned to a function or specific examiner to that assigned area.

(7) Use **Form 14219**, Return of Documentation to Taxpayer, to return documents submitted by taxpayer but not required to process inquiry. Examples of such items are receipts, canceled checks, Form W-2, and original Form W-4.

(8) **Signature Requirements** - If taxpayer wants to know why a signature is needed, advise that IRC 6061 requires original signatures on returns and in certain other situations.

Exceptions to original signature requirement apply to Form 1040NR and Form 1041 (Rev. Rul. 68-500).

Note: Check specific program guidelines for exceptions to this policy. The IRS's Fax Policy allows us to accept a faxed signature in many instances when we make taxpayer contact. Refer to IRM 21.5.3.4.2, *Tax Decrease or Credit Increase Processing*, for these procedures.

(9) **Form 14157-A**, Tax Return Preparer Fraud or Misconduct Affidavit, see IRM 21.3.3.4.8.5, *Forms/Loose Forms Correspondence/Inquiry*.

(10) **Field Referrals** - Follow the routing procedures outlined in this Section to refer the inquiry or correspondence to the appropriate office/area for further consideration/processing:

Inquiry/Correspondence request:	Route to:
1) Freedom of Information Act (FOIA) or Privacy Act	Internal Revenue Service GLDS Support Services 4800 Buford Highway Stop 93A Chamblee, GA 30341 Note: Use overnight mail. See Reminder below for additional information.

2) Subpoenas or other court requests for IRS documents or testimony	<p>Internal Revenue Service GLDS Support Services 4800 Buford Highway Stop 93A Chamblee, GA 30341</p> <p>Note: Use overnight mail. See Reminder below for additional information.</p>
3) Killed in Action/Killed in Terrorist Action (KIA/KITA) (including claims and correspondence)	Designated representatives as provided in IRM 21.6.6.2.22.2.1, <i>KITA/KIA Procedures for All Functions</i> .
4) Incorrect Refunds	Accounts Management function
5) Responses to the Letter 118, Letter 177, or Letter 1355 that involve missing Schedules K-1	Information Return Processing (IRP) Unit in Receipt and Control
6) Responses to the Letter 118, Letter 177, or Letter 1355 that involve Balance Sheets (Schedule L), signature, or Taxpayer Identification Number (TIN)	Document Perfection function
7) Correspondence concerning potential bad payors, or correspondence relating to Automated Underreporter (AUR)	Automated Underreporter Operations - Follow procedures in IRM 21.3.1.6.41, <i>IMF Underreporter Notices and Letters</i> , and IRM 21.3.1.6.42.2, <i>Responding to Individual Master File (IMF) Underreporter Paper Inquiries</i> .
8) Trust Fund returns on Form 1065 or in Form 1065 format	Processing, as Forms 1065, U.S. Return of Partnership Income.
9) Correspondence citing frivolous arguments, using criteria listed in IRM 25.25.10, <i>Frivolous Return Program</i>	Ogden Frivolous Return program
10) Entity changes when no other issue is involved, including correspondence and correction data relating to entity change	Entity Control Function at the appropriate Campus
11) Address changes for IMF and BMF, and name changes that do not involve a taxpayer's first name line for BMF accounts	Accounts Management function

12) Correspondence relating to BMF Underreporter (BUR)	Follow procedures in IRM 21.3.1.7.49, <i>Letter 2030/Letter 2531 - Business Master File (BMF) Underreporter Program - General Information</i> .
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Note: The above quick reference guide is not all inclusive. Other specific program or function routing instructions can be found in the following IRM Correspondence/Inquiry sections. See IRM 21.3.3.4.8.1 through IRM 21.3.3.4.8.5 below. Another source for determining proper routing is the Campus Program Locator Guide, which can be accessed at: Program Locator Guide.

Reminder: GLDS Support Services (GSS) is the intake point for requests seeking IRS information or records that are responded to by the Disclosure function. GSS creates cases for the requests and associates documents responsive to them. GSS also creates cases for and responds to Tax Compliance Check (TCR) requests submitted by approved partner agencies. If not sure where to route a case, verify proper routing with your management to avoid misroutes.