

IRM PROCEDURAL UPDATE

DATE: 01/22/2026

NUMBER: 26U0136

SUBJECT: US Residency Certifications

AFFECTED IRM(s)/SUBSECTION(s): 21.8.4

CHANGE(s):

IRM 21.8.4.3.2.5.1 - Updated TAS referral procedures.

(1) 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.

(2) 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.