

IRM PROCEDURAL UPDATE

DATE: 01/28/2026

NUMBER: ts-21-0126-0159

SUBJECT: Updates to the TAS Criteria

AFFECTED IRM(s)/SUBSECTION(s): 21.3.10

CHANGE(s):

IRM 21.3.10.9(3) - Update to TAS criteria.

(3) Refer callers to TAS when the contact meets TAS criteria. See IRM 13.1.7, **Taxpayer Advocate Service (TAS) Case Criteria**. If a PPS case meets TAS criteria and you cannot resolve the issue within 24 hours or take action within 24 hours to begin resolution, see IRM 21.1.3.18, Taxpayer Advocate Service (TAS) Guidelines, for complete TAS and Accounts Management guidance.