



YOUR VOICE AT THE IRS



THE OFFICE OF THE TAXPAYER ADVOCATE OPERATES INDEPENDENTLY OF ANY OTHER IRS OFFICE AND REPORTS DIRECTLY TO CONGRESS THROUGH THE NATIONAL TAXPAYER ADVOCATE.

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MEMORANDUM FOR TAXPAYER ADVOCATE SERVICE EMPLOYEES

FROM: /s/ Bridget Roberts
Acting National Taxpayer Advocate

SUBJECT: Interim Guidance - Advocating for taxpayers
while preventing the spread of COVID-19

The personal health and safety of our employees and their families is our first priority. This memorandum will provide guidance to TAS telework-ready employees that will allow them to continue advocating for taxpayers and continue the TAS operations to the extent possible during this emergency.

Preparing the office for the duration of the current emergency situation

All TAS employees should have a current IRS Telework Agreement on file and be telework-ready. With the emergency declaration from the President, we are making provisions for employees to telework as much as possible to achieve social distancing. This increase in telework is in effect for the duration of the current emergency situation. If an employee does not meet the requirements to telework (i.e., does not have internet access at home), the employee will discuss this situation with his or her manager. Managers should follow the guidance in HR flexibilities available for employees affected by the 2019 coronavirus and other quarantinable communicable diseases.

Telework-ready employees are employees with an approved telework agreement who have the necessary equipment (e.g., laptop) and necessary work files (paper or electronic) at his or her telework location (or transportable to the telework location) to perform required duties at the telework location. When an employee on an approved telework agreement may reasonably anticipate that a weather or other safety-

related condition may force the closure of his or her facility, the employee must take reasonable steps (within an employee's control) to become telework-ready – i.e., take necessary work equipment and necessary work files to his or her telework location – for the anticipated day(s) the facility may be closed. (National Agreement, Article 50, Section 7). This includes ensuring they have passwords to access their phone's voicemail (or the voicemail for the TAS office, if applicable) and any other passwords for the applications they regularly use in performing their duties. The same policies apply to the current emergency situation and all telework-ready employees must take steps to prepare as outlined above.

To prepare for telework due to COVID-19, TAS managers will:

- Review all telework agreements of his or her employees to ensure all agreements are up to date;
- For employees who do not have a current telework agreement, managers should secure and approve telework agreements and ensure employees take the required IRS telework training for BU and NBU employees (see [IRM 1.4.13.8.2](#), *Distance Management - Working Effectively with Employees on Telework and Offsite Employees*, and/or IRS Telework Portal for information on the training required for telework).
- For those employees who have never used or do not have ERAP (AnyConnect), ensure ERAP (AnyConnect) is loaded to the employee's laptop by having the employee submit an OS Get Services ticket, and instruct the employee on how to use ERAP (AnyConnect) while in telework status. Alternately, managers can input a 5081 on behalf of any of their employees who do not currently have ERAP.
- Managers will keep a record of employees who do not meet the requirements to telework and the reason why they are ineligible (i.e., do not have internet access at home).
- Discuss being telework-ready with employees and remind employees to bring all necessary equipment home, e.g., cable locks, laptop, power cords, passwords for applications and voicemail, paper files, etc. See Article 50, Section 7 of the 2019 National Agreement and [IRM 6.800.2.5.1](#), *Preparing for Emergency Telework* for more information.
- Ensure his or her emergency contact listing for all employees is current and print a copy to have in the event the office is closed. Senior leaders should have similar contact information for all

employees under their program.

- It is recommended that Managers provide alternate contact information, such as a cell phone number, if an employee cannot reach them during telework through normal methods in the event of an emergency.
- Secure access to office e-fax mailboxes for all telework ready employees.
- Managers will schedule regular virtual meetings to ensure that everyone is up to date on the current situation. Attendance is mandatory for those employees in work status.

To telework due to COVID-19, TAS employees:

- Should immediately submit an ad hoc telework agreement to his or her manager, if the employee does not have a current telework agreement in place;
- Ensure that his or her emergency contact information is up to date;
- If an employee is experiencing technological limitations which make it difficult or impossible to be telework-ready, immediately elevate the problem to his or her manager; and
- If already on a telework agreement, bring all necessary equipment home, e.g., cable locks, laptop, power cords, passwords for applications and voicemail, paper files, etc.

Telework-ready employees will report to his or her telework site once the above actions have been completed and will complete his or her workday at the telework site. Time spent traveling to the telework site will be charged to SETR OFP code 990-59513, *Weather and Safety Leave - Office Open, Cannot Safely Report*.

Telework Status

Through the duration of the emergency, all TAS telework-ready employees will perform full time telework from their designated telework location. This policy applies regardless of whether these teleworkers have a frequent, recurring, or ad hoc telework agreement. There is no need to change your telework agreement to reflect the additional telework hours being worked. The requirement to report to the office is waived at this time. A very limited number of TAS employees will be physically present in the IRS office, unless there is an office closure at which time all employees will leave the building.

Those employees that will be physically present in the IRS office, will complete duties that require them to be physically present, such as handling the office mail and serving walk-in customers.

Each TAS employee will update his or her voicemail message to the message provided in Appendix II. TAS managers will update the office intake line voicemail message to the message provided in Appendix II and forward office fax machine (paper faxes) to the office e-Fax line.

Full time telework to support social distancing may continue for an extended period. As such managers are expected to communicate with employees each work day using phone, skype, and email. This daily communication is critical to discuss and address any concerns employees may have regarding COVID-19, performing duties by telework, or any other normal business questions or concerns. Additional information on managing virtually can be found in [IRM 1.4.13.8.2](#).

Employees who bring paper case files to their telework location will store these files in a safe and secure manner to prevent inadvertent disclosure until the employee returns the file to the office.

Advocacy Through Full Time Telework

There are TAS positions that generally cannot fully and successfully be performed through full time telework. There are critical duties for these positions that can only be performed in the office. Therefore, during a period of full time telework, the expected duties for these positions will be limited to those duties that can be performed while teleworking, and TAS will be temporarily suspending the required duties that can only be performed in the office. Appendix I provides a list by position of the duties that employees will not perform when teleworking.

Communication and Expectations

When communicating with taxpayers, we must manage customer expectations. We will be working with managers to ensure that each office has someone going to the office on a regular basis to check the mail, load any necessary information to TAMIS or send it to case advocates, etc.

Calls to taxpayers or representatives should be made using Cisco Jabber software on the employee's computer. Calls may not be made from home phones or personal cell phones. Managers will support all employees to ensure they are comfortable with how to use and navigate JABBER. We recommend these refresher courses, as needed:

- ITM 58994 Jabber Software Training
- Jabber Quick Reference Guide

When speaking with taxpayers or representatives on the phone, employees should encourage them to have patience and understanding and explain that TAS will advocate when it is within our power. In those situations where IRS office closures occur that make it impossible to take action, we will keep their case open until the offices resume business as usual and continue our advocacy efforts at that time.

Employees should encourage taxpayers and representatives to send correspondence and documentation to the **employee's e-Fax/group e-Fax**, as this information is delivered electronically to the employee. When an employee provides a taxpayer or representative their contact information, he or she may include their IRS email address. If an employee receives an email from a taxpayer or representative, the employee should not respond via email. However, the employee can accept the information provided and should explain to the taxpayer that TAS does not recognize email as a secure method of communication. The following is a sample statement that can be used to explain the closure of the office to the taxpayer or representative:

In order to protect TAS employees from the potential spread of the Corona virus or COVID-19, I am currently teleworking. There is limited staff in the office to send or receive mail at this time. I will provide you with my e-Fax number. I will receive the documents you send to this number electronically which will allow me to advocate on your behalf. My e-Fax number is XXX-XXX-XXXX. I can accept the information provided, however TAS does not recognize email as a secure method of communication.

Acceptance of New Cases

TAS employees will continue to make case acceptance decisions in accordance with [IRM 13.1.7](#), *Taxpayer Advocate Service (TAS) Case Criteria*. The National Taxpayer Advocate can make a temporary decision on new case acceptance criteria in the event of IRS office closures and will communicate that decision to staff via a Welcome Screen article should the need arise.

CCI Operations

There will be no incoming NTA toll-free transfers to the CCI lines after Wednesday, March 18, 2020, through the duration of the emergency. CCI Intake Advocates teleworking will assist the co-located LTA office and other TAS offices by:

- Screening and loading cases received from the IRS operating divisions through Centralized and Local per [IRM 13.1.16.4](#), *AMS e-911 Referrals*. AMS;
- Screening and loading cases received from the local office;
- Calling taxpayers back when loading their case onto TAMIS to attempt to conduct the initial contact;
- Retrieving voicemail from the local intake line;
- Returning calls;
- Creating a Contact Record for ALL contacts, and
- Working e-faxes received by the co-located office.

Operation Assistance Requests (OARs)

When advocating on behalf of our taxpayers, we must also exercise patience and understanding regarding the work performed by the IRS operating divisions and functions, as their offices are also be impacted. It may be necessary to provide longer than normal completion dates for OARs or exercise flexibility when negotiating revised completion dates. It may also be necessary to wait to send an OAR until a function has resumed normal operations. When a function is unable to operate because of the closure, TAS will wait to send an OAR until the office reopens.

Technical Analysis and Guidance (TAG) will closely monitor the availability of the BODs/functions working OARs. If you believe an

office is unable to operate, notify TAG, who will confirm and communicate the lack of availability of the function to all TAS offices via the TAS Welcome Screen. We realize that this is a unique situation, if you have a question or concern, please send an email to TAG at *TAS TAG Policy and Guidance.

TAS Walk In Services

TAS will monitor the IRS staffing of Taxpayer Assistance Centers (TAC) that are co-located or in the same geographic area of TAS offices. If the co-located TAC is still open and meeting with the public, TAS will continue to provide walk in services based on available TAS staff.

Commissioner Rettig has reduced in-person contacts (see COVID-19 and Operational Changes Effective Immediately). Any employees wishing to exercise the option (as determined by the employee) of avoiding all in-person taxpayer contact will inform his or her manager immediately. In the event an office does not have any staffing available for walk-in services, the LTA will raise the issue to the DEDCA.

If the IRS closes a TAC, then TAS will adjust its staffing to also close walk in service at the TAS office in that same area. TAS will still maintain staff for processing of the daily mail, but face to face interactions with the public will not occur.

Changes in Operating Status

When the decision is made to resume normal operations and have employees return to the office, management will contact each TAS employee assigned to that office and notify them of the date they are required to return to the office. Therefore, it is critical that the manager have current emergency contact information for all of their employees and maintain a paper copy at the manager's telework location. Once full time telework ends, employees will return to normal office schedules in place prior to the issuance of this IGM. Managers will update all telework agreements at that time, as applicable.

Identifying TAS Taxpayers Impact

It is vitally important for TAS to capture the impact of COVID-19 on

taxpayers, so we can include this information in our many discussions with Congress and the IRS as part of our advocacy and collaborative improvement efforts. TAS has created the Systemic Advocacy Use code **COV19** to identify cases impacted by COVID-19. TAS will systemically update all TAS cases that were open on March 13, 2020, the date the declaration of a national emergency under the Stafford Act. TAS will code cases received after March 13th on a weekly basis to include COV19 in the Systemic Advocacy Use Code field until April 3rd at which time TAS will evaluate the need to continue coding cases with COV19.

Effect on Other Documents:

TAS will incorporate this guidance into the next revision of IRM 13.1.24, Advocating for Case Resolution.

Please contact Michael Kenyon, Deputy Executive Director of Case Advocacy, Technical Support, at (701) 237-8299, if you have questions.

cc: www.irs.gov

Appendix I, Duties TAS Employees Will Not Perform While Teleworking by Position

The following duties, by position, will not be performed by employees while teleworking as they are required to be performed in person. Therefore, the requirement to perform these duties are temporarily waived during the period that the emergency procedures are in place. Once the emergency situation has been resolved employees in these positions are expected to resume performing these duties.

Local Taxpayer Advocate (LTA):

- Conduct face to face meetings with managers and employees;
- Sign and mail letters; while on telework they may get mailed the following date.
- Review case documentation when conducting Advocacy Case Reviews (ACRs)/Early Intervention Reviews (EIRs) when the documentation is within a paper file that is not available. However, LTAs are expected to conduct all other aspects of the reviews for documentation available on TAMIS;
- Review case documentation when conducting monthly evaluative reviews when the documentation is within a paper file that is not available. However, LTAs are expected to conduct all other aspects of the reviews for documentation available on TAMIS;
- Sign and file paper copies of Form 11377-E (Taxpayer Data Access) – potential UNAX violation while on telework but will be done on next in office day;
- Attend in person outreach events; and
- Update Employee Performance Files (EPFs).

Taxpayer Advocate Group Manager (TAGM):

- Conduct face to face meetings;
- Review case documentation when conducting Advocacy Case Reviews (ACRs)/Early Intervention Reviews (EIRs) when the documentation is within a paper file that is not available. However, managers are expected to conduct all other aspects of the reviews for documentation available on TAMIS;
- Review case documentation when conducting monthly evaluative reviews when the documentation is within a paper file that is not available. However, managers are expected to conduct all other aspects of the reviews for documentation available on TAMIS; and
- Update and file EPF folders.

Lead Case Advocate (LCA):

- Conduct face to face coaching/mentoring;
- Review case documentation when conducting Advocacy Case Reviews (ACRs)/Early Intervention Reviews (EIRs) when the documentation is within a paper file that is not available. However, LCAs are expected to conduct all other aspects of the reviews for documentation available on TAMIS; and
- Provide guidance for complex cases when hard copy documents must be reviewed and analyzed and are not available.

Case Advocate:

- Attend face to face team meetings;
- Attend face to face coaching mentoring sessions with the LCA;
- Retrieve and act upon mail received;
- Mail correspondence to taxpayers;
- Meet face to face with taxpayers who need assistance;
- Mail Operations Assistance Requests (OARs) to Business Operating Divisions (BODs) that cannot be sent electronically;
- Receive administrative files or other documents shipped by a BOD to the office;
- File closed cases;
- Receive faxes if he or she does not have an e-fax number or access to the group e-fax mailbox;
- Make hardship determinations when paper documents are not available; and
- Meet face to face to have collaborative case discussions with co-workers.

Intake Advocate (Field):

- Perform walk-in services;
- Attend face to face meetings;
- Review and analyze Form 911 and other correspondence sent to TAS through the mail or paper fax;
- Process payments received;
- Answer incoming calls to the intake line in real-time; and
- Create paper case files.

Secretaries:

- Retrieve or distribute mail and faxes;
- Mail correspondence to taxpayers, BODs, etc.;
- Attend face to face meetings;
- Scan paper attachments/correspondence to load to TAMIS;

- Process payments received;
- Retrieve and ship monthly quality samples;
- File closed cases/documents;
- Update and File EPFs.

Intake Advocates (CCI)

- Answer incoming phone calls from NTA Tollfree line;
- Perform the duties of Intake Advocate (Field) discussed above;
- Perform walk-in services;
- Attend face to face meetings;
- Review and analyze Form 911 and other correspondence sent to TAS through the mail or paper fax;
- Process payments received;
- Answer incoming calls to the intake line in real-time; and
- Create paper case files.

Lead Intake Advocates (CCI)

- Support the Intake Advocates during calls transferred from NTA Tollfree;
- Perform walk-in services;
- Attend face to face meetings;
- Review and analyze Form 911 and other correspondence sent to TAS through the mail and paper fax;
- Process payments received;
- Answer incoming calls to the intake line in real-time; and
- Create paper case files.

Frontline Manager (CCI)

- Provide live-oversight and support of intakes and leads;
- Conduct face to face meetings;
- Update and file EPF folders;
- Conduct contact recording/telephone monitoring; and
- Review case documentation when conducting monthly evaluative reviews when the documentation is within a paper file that is not available. However, managers are expected to conduct all other aspects of the reviews for documentation available on TAMIS.

Attorney Advisor Group:

- Open incoming mail and mail case files back to the local offices;
- Receive physical case files;
- Review physical case files that are not available;
- Participate in face to face meetings; and
- Print and deliver hard copy documents for NTA review and signature.

Appendix II - Voice Mail Message

You have reached the Taxpayer Advocate Service in (location of office), (telephone #). To protect our employees from COVID19, our employees are teleworking. Our office hours are (insert office hours). We will be checking our messages throughout the day. Please leave a detailed message, including your case number if you have an existing case with the Taxpayer Advocate Service, and we will return your call by the next business day. We sincerely apologize for this inconvenience.

Employees who are unable to work will use the following message:

You have reached the Taxpayer Advocate Service in (location of office), (telephone #). I am not in the office. Please contact my manager, XXXXXXXXXXXX at XXXX or you may contact our main office at (telephone #). Our office hours are (insert office hours). I will not be checking messages on this line. I sincerely apologize for this inconvenience.