



OFFICE OF THE TAXPAYER ADVOCATE  
WASHINGTON, DC 20224

January 19, 2023

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MEMORANDUM FOR TAXPAYER ADVOCATE SERVICE EMPLOYEES

FROM: /s/ Kim Stewart  
Acting Deputy National Taxpayer Advocate

SUBJECT: Interim Guidance on Changes to TAS Case Acceptance Criteria for  
Calendar Year 2023

The COVID-19 pandemic has had a significant impact on the IRS's ability to process returns over the past several years, which has resulted in a substantial increase in the volume of taxpayers seeking TAS assistance. TAS has made multiple temporary changes to its case acceptance criteria and procedures in an attempt to focus its limited resources on assisting the taxpayers where it had the greatest ability to effectively advocate on their behalf. As the IRS continues to make progress in resolving its backlog of unprocessed returns, TAS is moving back towards normal operations. The changes discussed in this interim guidance move TAS closer to its pre-pandemic case acceptance criteria by removing or simplifying many of the prior exceptions to qualifying for TAS assistance.

In addition, this interim guidance also makes permanent changes that TAS began exploring prior to the COVID-19 pandemic in the area of refund protection. After reviewing the results of the temporary policy changes made over the past several years TAS believes the following permanent changes strike the appropriate balance of assisting taxpayers in need and focusing our limited resources on those cases where our advocacy actions will have the greatest impact.

**I: PERMANENT CHANGES TO TAS CASE ACCEPTANCE CRITERIA**

TAS implemented temporary changes for Pre-Refund Wage Verification Hold (PRWVH) cases over the last several years that limited case acceptance early in the filing season where the IRS's systemic matching of income documents (Forms W-2 and 1099), return validation, and release process resolved many held refunds without the need for TAS assistance. This allowed our employees to focus on actively advocating to resolve problems with the IRS for many taxpayers.

Because of the success of this approach in prior years, TAS is making permanent changes to the case acceptance procedures noted below. These changes only apply to cases where resolving the PRWVH is the only taxpayer problem. In addition, because the IRS's data set of income



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documents is already complete for prior years, TAS will always accept PRWVH cases involving prior year returns.

**A. Form 1040: TAS will accept Criteria 9 PRWVH *Congressional* cases after March 14<sup>th</sup>.**

IRC section 6402(m) was added by the Path Act and requires the IRS to hold refunds involving the earned income tax credit or additional child tax credit until the 15th day of the second month following the close of the taxable year (i.e., February 15th for calendar year taxpayers). After the IRS has validated the return and begun releasing refunds during its normal processing, TAS will begin accepting PRWVH case referrals from Congressional offices after March 14<sup>th</sup>.

The acceptance of these cases after March 14th allows TAS to identify any issues or concerns with the PRWVH systemic return validation and release process and elevate those concerns to the IRS for all other taxpayers.

**B. Form 1040: TAS will accept *Non-Congressional* cases Criteria 1 through 8 PRWVH cases after June 30<sup>th</sup>.**

TAS will accept non-Congressional cases once the IRS shifts from its systemic matching and release process to a manual review of refunds held by the PRWVH filters between January and June. Taxpayers with refunds still not paid after June 30<sup>th</sup> have a greater likelihood of needing TAS assistance to help resolve the discrepancy between the filed return and IRS information regarding the taxpayer's income and withholding.

**C. Form 1040X: TAS will use PRWVH Case Closing and Reopening Criteria**

TAS will use abbreviated closing procedures for PRWVH cases accepted into TAS where an amended tax return is necessary to resolve the case. The assigned Case Advocate will explain to the taxpayer the reason that an amended return is required to be filed and explain how to file the amended return. Once the taxpayer has been educated, TAS will generally close the taxpayer's case in TAS.

TAS employees will instruct taxpayers to file the amended return using the ICT/IVO process, where the taxpayer writes the phrase "**ICT/IVO**" on the top of the Form 1040-X and sends it to the following address:



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Internal Revenue Service  
Stop 360  
310 Lowell St.  
Andover, MA 01810

*Remember:* Do not instruct taxpayers to file amended returns with TAS.

TAS employees will advise the taxpayer to contact TAS again if their amended return has not been processed within 90 days of filing the amended return to discuss reopening their prior TAS case. The “ICT/IVO” process is considerably faster than the taxpayer filing an amended return normally, even if filed electronically.

**II: TEMPORARY CHANGES TO TAS CASE ACCEPTANCE CRITERIA**

The following changes to TAS case acceptance criteria only apply for calendar year 2023. As of the date of this memorandum, the IRS still has a significant backlog of unprocessed individual and business original and amended returns. It appears likely this backlog will have a continued effect on the 2023 filing season, with millions of taxpayers still needing their 2021 and prior year returns processed even as the newly filed returns arrive.

TAS has limited advocacy options to help taxpayers in expediting the processing of paper returns not yet on the IRS system. TAS’s normal processes would require IRS employees to stop their work processing returns in order to dig through piles of unprocessed paper returns to find the specific returns we are trying to expedite. This would have the unintended consequence of delaying processing for other taxpayers and is not an efficient use of the IRS’s limited resources.

The guidance below recognizes these limitations on working with paper returns and focuses TAS resources at the point where TAS can effectively help. Since TAS can expedite processing and resolve problems once a return is on the IRS’s computer system, this guidance does not apply to electronically-filed returns (which are quickly added to the IRS system). It generally requires a return to be on the IRS computer system for 60 days to allow the normal IRS processing steps to proceed. However, if hold or freeze codes are already on the taxpayers’s account when TAS is reviewing the referral, we will accept the case to resolve those issues. Finally, TAS will always accept cases involving Offset Bypass Refunds to ensure the special timing requirements for these cases are met.



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**Non-Congressional cases for (Criteria 1-4 & 8) current and prior year individual and business original and amended paper returns mailed (or sent via private delivery service) to the IRS.**

TAS employees will follow the steps below when reviewing the Integrated Data Retrieval System (IDRS) to determine if a case meets our criteria and can be created.

<p>A. Has it been more than 6 months from the date of filing per the taxpayer’s records or statement and there is no indication of the return on IDRS?</p>	<p>If Yes, then apologize and explain to the taxpayer that the IRS system has no record of their return and recommend that the taxpayer refile the return and maintain proof of mailing. Do not create a TAS case.</p> <p>If No, then apologize for the delay and recommend that the taxpayer continue to wait for the IRS to process their return. They can contact TAS again, if needed, after 6 months from the date of filing to determine if the IRS has received their return or if they should consider refiling their return. Do not create a TAS case.</p>
<p>B. Is the return showing as received by the IRS on IDRS?</p> <p>For original returns use Command Code TRDBV to identify the return’s received date and for amended returns the received date is the transaction date of the TC 971 AC 120 on the taxpayer’s account.</p>	<p>If Yes, and it has been more that 60 days since the return was received by the IRS, create a TAS case.</p> <p>If Yes, but it has been less than 60 days since the return was received by the IRS, then apologize for the delay and recommend that the taxpayer continue to wait for the IRS to process their return. They can contact TAS again, if needed, after 60 days from the date the return was received by the IRS.</p>



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	<p>Do not create a TAS case.</p> <p>If No, then apologize for the delay and recommend that the taxpayer continue to wait for the IRS to process their return. They can contact TAS again, if needed, after 6 months from the date of filing to determine if the IRS has received their return or if they should consider refiling their return. Do not create a TAS case.</p>
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**III: CHANGES TO TAS CASE PROCESSES**

The current temporary procedures for cases in TAMIS Org. 1X and 8X discussed in [IGM TAS-13-0222-0004](#) and [IGM TAS-13-0922-0012](#), which includes the suspension of the Quality Review Program, will be continued through **at least March 31, 2023**. In early March 2023, TAS will evaluate these procedures to determine if modifying or continuing these procedures after March 31, 2023 is needed.

Note: As of January 1, 2023 returns filed for tax year 2021 will be considered “prior year returns” and TAS cases in TAMIS Org. 1X involving the processing of these returns will follow the procedures in [IGM TAS-13-0922-0012](#).

**IV: EFFECT ON OTHER DOCUMENTS**

TAS will include this case acceptance guidance in [IRM 13.1.7](#), Taxpayer Advocate Service (TAS) Case Criteria. TAS will include the PRWVH amended return procedures in [IRM 13.1.21](#), Closing TAS Cases. This IGM modifies [IGM TAS-13-0222-0004](#), Interim Guidance on Changes to TAS Case Processing for Fiscal Year (FY) 2022 Filing Season, and [IGM TAS-13-0922-0012](#), Interim Guidance on TAS Case Procedures to Secure Documentation for Org. 1X Cases. This IGM replaces IGM TAS-13-0522-0007, Interim Guidance on Changes to TAS Case Acceptance Criteria, IGM TAS-13-0622-0010, Interim Guidance on Changes to TAS Case Acceptance Criteria, and IGM TAS-13-1022-0013, Interim Guidance on Changes to TAS Case Acceptance Criteria.

In addition, the Deputy National Taxpayer Advocate may modify, rescind, or extend this guidance at any time by notifying TAS employees through the issuance of a TAS Welcome Screen article discussing the change in guidance.



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**Contact**

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

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