

February 9, 2012

Control No.: TAS-13-0212-014
Expiration Date: 02/08/2013
Impacted IRM(s): IRM 13.1.19

MEMORANDUM FOR TAXPAYER ADVOCATE SERVICE EMPLOYEES

FROM: /s/ Melissa R. Snell
Deputy National Taxpayer Advocate

SUBJECT: Re-Issuance of Interim Guidance on Timeframes for
Following up on Expired Operations Assistance
Requests

This memorandum reissues interim guidance memorandum, TAS – 13.1.19-0111-002, on the timeframe for following up on expired Operations Assistance Request Process, as issued by Melissa R. Snell, Deputy National Taxpayer Advocate, dated March 31, 2011. Please share this information with all employees within your organization.

[IRM 13.1.19.5.4 \(2\)](#), *Responsibilities of the OD/Function Employee Assigned the OAR*, states:

*If the case advocate (CA) has not received a response or completed OAR by the requested or negotiated completion date, the CA will follow up with the assigned OD/Function employee **within three workdays** to determine the status and document TAMIS accordingly.*

The Taxpayer Advocate Management Information System (TAMIS) is currently programmed to establish a follow-up date (FUD) on the Case Actions Screen for one workday after the established requested completion date or negotiated completion date. TAMIS records this action date as a follow-up action rather than a contact action. [IRM 13.1.18.2 \(6\)](#), *Introduction to Initial Actions*, states: “The follow-up action must be taken **within five workdays** of the established FUD.”

Because TAMIS systems do not differentiate between OAR follow-up dates and other non-OAR follow-up dates, the timeframe for following up on expired OARs in [IRM 13.1.19.5.4 \(2\)](#) is extended from three workdays to **five workdays**, to be consistent with established timeframes for meeting FUDs.

Effect on Other Documents: This guidance will not be incorporated into IRM 13.1.19.

Contact: Please contact Mara Christian, Chief, Policy Group, at (505)837-5707, for further information.