



OFFICE OF THE TAXPAYER ADVOCATE
WASHINGTON, DC 20224

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MEMORANDUM FOR TAXPAYER ADVOCATE SERVICE EMPLOYEES

FROM: /s/ Bridget Roberts
Deputy National Taxpayer Advocate

SUBJECT: Interim Guidance on Changes to TAS Case Processing for Fiscal Year (FY) 2022 Filing Season.

This Internal Guidance Memorandum (IGM) revises [IRM 13.1.18](#), Resolving TAS Cases and supplements the guidance in Section II. Return Monitoring Process of [IGM TAS-13-0222-0002](#), Interim Guidance on Changes to TAS Case Acceptance Criteria for the Fiscal Year (FY) 2022 Filing Season and Temporary Modification of TAS Case Procedures.

I. TAS CASE INTAKE PROCESS AND INITIAL CONTACT

This section discusses the intake process and initial contact requirements for requests for TAS assistance meeting TAS case acceptance criteria in [IRM 13.1.7.4.1](#), Changes to TAS Case Acceptance Criteria for the FY 2022 Filing Season, where the sole issue is processing original or amended return(s).

A. CONGRESSIONAL ORIGINAL AND AMENDED RETURN CASES

Generally, Congressional offices send their request for TAS assistance directly to their Local Taxpayer Advocate (LTA) office. For those cases meeting criteria, LTA offices can choose to either create the case in the Taxpayer Advocate Management Information System (TAMIS) following their normal intake process or they can forward the Congressional request for assistance by email to *TAS Inventory for Centralized Case Intake (CCI) to create the case in TAMIS. When creating the case, input the Organization Code of the LTA office receiving in the inquiry in the TAMIS Local Use field. This code will be used to create the standardized initial contact letters discussed in section B.

Note: Before setting up the case in TAMIS or forwarding the information to CCI, the LTA office will ensure they have a copy of the unprocessed return. The copy of the return must be signed and dated if the original was not efiled. The LTA office or CCI will attach the copy of the return to the case in TAMIS.



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LTAAs will discuss the [recent changes to TAS's case acceptance criteria](#) with their assigned Congressional offices, and explain that:

Cases requesting assistance with processing original or amended returns are assigned to a centralized TAS group working with the IRS to resolve large groups of similar returns. Approximately every 30 days, the LTA, or their designee, will provide the Congressional office with an update on all Congressional cases originating from their office that are assigned to this centralized group.

This discussion will serve as the initial contact for all new assistance requests for original and amended return cases from the Congressional offices. A new discussion is not required for each new case created for these issues.

Employees performing case intake will complete the initial contact field in TAMIS with the same date that the case is created. In addition, employees performing case intake for cases that will be transferred to TAMIS Org. 1X **will NOT** open a TAS control on IDRS for these cases. Instead a systemically added Transaction Code (TC) 971 Action Code (AC) 517 will be used to identify the TAS case on IDRS.

Once the case is created in TAMIS it will be transferred to TAMIS Org. 1X using the procedures in [IRM 13.1.17.6](#), Transferring TAS Cases. Employees will use Transfer Reason Code 3, TAS Office Workload Distribution.

B. NON-CONGRESSIONAL ORIGINAL AND AMENDED RETURN CASES

If the case is eligible to be assigned to TAMIS Org. 1X, employees performing case intake will complete the initial contact field in TAMIS with the same date that the case is created. For these cases a standardized initial contact letter will be mailed shortly after the case is transferred to TAMIS Org. 1X. TAS employees in direct contact with the taxpayer during intake (for example when the taxpayer contacts a TAS office by phone) will explain that the taxpayer will receive a letter shortly explaining the special processes TAS is using for these cases.

Employees will note in the TAMIS History Screen that an initial contact letter will be mailed to the taxpayer or their authorized representative. They will then copy and paste the body of the letter found in the example non-Congressional initial contact letter into the TAMIS History. A copy of the initial contact letter will **NOT** be loaded to TAMIS Document Attachments.

Exception: The standardized initial contact letter will **NOT** be used for taxpayers or representatives with foreign addresses. In these limited situations the employee performing case intake will complete the initial contact, by phone or by drafting and mailing the standardized initial



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contact letter. This exception is necessary because the mail merge process, discussed in Section C below, will not work with foreign addresses.

Employees performing case intake for cases that will be transferred to TAMIS Org. 1X **will NOT** open a TAS control on IDRS. Instead a systemically added TC 971 AC 517 will be used to identify the TAS case on IDRS.

Upon completion of intake processing, qualifying non-Congressional cases where the sole issue is processing an original or amended return will be transferred to TAMIS Org. 1X. These cases **will NOT** be assigned to the LTA office based on zip code routing during intake.

Creation of Initial Contact Letter for TAMIS Org 1X Cases

A TAMIS Business Objects Environment report will identify non-Congressional cases transferred to TAMIS Org. 1X and generate the initial contact letter for each case, as shown in the example. Business Modernization will run this report each Monday to create letters for new cases transferred to TAMIS Org. 1x for the previous seven days (Monday through Sunday) and forward to Executive Director Case Advocacy (EDCA) managers and analysts responsible for coordinating the mailing process.

The EDCA Analysts will distribute the letters to the designated TAS employees responsible for printing and mailing the letters. These letters will be sent on behalf of a TAS executive and display the phone number for the NTA Toll-Free phone line. Copies of these initial contact letters **will NOT** be loaded to TAMIS Document Attachments.

C. ISSUES NOT ELIGIBLE FOR TRANSFER TO TAMIS ORG 1X

1. Cases requiring advocacy actions that can be performed independent of the processing of the original or amended return(s).
2. Cases that are time-sensitive or require actions where the taxpayer could be harmed if missed. This includes, but is not limited to:
 - Cases involving an Offset Bypass Refund Request.
 - Collection cases requiring a Command Code STAUP or renewal of collection holds to prevent the IRS from enforcing collection.
 - Carryback cases per [IRM 21.5.9.2](#), What is a Carryback?, due to the time sensitive nature of these claims. Reminder: Carryback cases should be coded as Primary Issue Code (PIC) 360, Carryback/Carryforward Claims or PIC 370, Disaster Relief Form, if the carryback/carryforward claim resulted from a federally declared disaster area.

II. MONITORING AND REPORTING FOR TAMIS ORG. 1X

This interim guidance supplements the guidance in [IGM TAS-13-0222-0002](#) regarding the transfer of original and amended return processing cases from local office inventories to TAMIS Org. 1X for resolution.

The case monitoring process is managed by Technical Analysis & Guidance (TAG). Employees from TAG and other qualified employees as assigned, will monitor cases in TAMIS Org. 1X for posting of the return(s) and corresponding adjustment(s) on IDRS. These employees will perform the following actions for cases assigned to TAMIS Org. 1X:

1. Prepare routine reports to track all cases transferred to TAMIS Org. 1X.
2. Prepare a report of Congressional cases transferred to TAMIS Org. 1X. This report will be prepared on a monthly basis (at a minimum) and shared with the originating LTA offices.

Note: LTAs, or their office designee, are responsible for providing their Congressional offices with an update on the status of cases included on these reports.

3. Monitor IDRS for posting of the return(s) as indicated by a TC 150 for an original return or TC 290 for an amended return.
4. When the return(s) and corresponding adjustments post to IDRS, employees will transfer the case to TAMIS Org 8X for closing, as applicable.
5. If a freeze or other condition(s) is present and the taxpayer's account requires additional advocacy, the case will be reassigned to an LTA office to take necessary action(s) as follows:
 - a. Congressional cases will be reassigned to the LTA office associated with the corresponding Congressional office.
 - b. Non-Congressional cases will be reassigned to the appropriate LTA office based on zip code routing and are precluded from inventory balancing.
 - c. TAS will monitor the Congressional and non-Congressional inventory in each office, and if necessary route the case to another office which can more expeditiously resolve the taxpayer's problem.
6. TAS will work with the Wage and Investment (W&I) Division to create appropriate expedited processing for the taxpayers with returns in TAMIS Org 1X. Once these procedures are negotiated, TAS will provide additional guidance on how the processing of these returns will be expedited.
7. LTAs may request a case assigned to TAMIS Org 1X be returned or reassigned to their office by sending an encrypted email to Denise Conville with a cc to Frank Thomas.
8. When a case has been reassigned to the appropriate LTA office, within five (5) workdays of reassignment, the receiving LTA will review the case, update TAMIS as applicable in accordance with [IRM 13.1.18](#), Resolving TAS Cases, and contact the taxpayer, authorized



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representative, or Congressional office with an update on the case status, and work the case following normal case processing procedures.

III. CASE CLOSING IN TAMIS ORG. 8X

To provide continuing support in resolving TAS cases, TAS is extending the suspension of the quality review process performed by the TAS Quality Review Program (QRP). TAS will not complete the missed quality reviews that would have been worked during this time. Instead, TAS will resume its normal quality review process once this suspension has ended. During the suspension, QRP employees will continue to close cases transferred from TAMIS Org. 1X to 8X following the procedures in Case Completion Procedures for TAMIS Org 8X and complete other work as assigned.

Note: TAS will not send a closing letter for 8X cases because:

1. The LTA will update the Congressional office regarding the status of the case based on the monthly report prepared by TAG.
2. For non-Congressional cases, the initial contact letter has set the expectation that TAS will not be in further contact with the taxpayer unless additional information or documentation is needed to resolve their issue.

Cases will only be closed in TAMIS Org. 8X that were transferred from TAMIS Org. 1X. Any cases transferred to TAMIS Org 8X directly from an LTA office will be returned to that office for closure.

IV. EFFECT ON OTHER DOCUMENTS

This interim guidance will not be incorporated into [IRM 13.1.18](#), Resolving TAS Cases and supplements the guidance in Section II. Return Monitoring Process of [IGM TAS-13-0222-0002](#), Interim Guidance on Changes to TAS Case Acceptance Criteria for the Fiscal Year (FY) 2022 Filing Season and Temporary Modification of TAS Case Procedures.

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 and by updating the procedures in Case Completion Procedures for TAMIS Org 8X.

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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