MEMORANDUM FOR TAXPAYER ADVOCATE SERVICE EMPLOYEES

FROM: /s/ Bridget Roberts
Deputy National Taxpayer Advocate

SUBJECT: Interim Guidance to Temporarily Modify TAS Case Procedures

The purpose of this memorandum is to temporarily modify certain case processing procedures identified within this memorandum until September 30, 2022.

TEMPORARY MODIFICATION OF CERTAIN CASE PROCESSING PROCEDURES AND CENTRALIZATION OF MANUAL REFUND MONITORING

To alleviate the burden of high inventories on TAS case advocacy employees, TAS is modifying the TAS case processing procedures as shown in Appendix 1, Modifications to TAS Case Procedures. In addition, TAS will temporarily centralize the monitoring of manual refunds within each Area office.

The modifications and centralizations are only temporary deviations that are scheduled to expire on September 30, 2022. In early September of 2022, TAS will evaluate these modifications and centralizations to determine if continuing these activities beyond September 30, 2022 is needed.

Centralization of Manual Refund Monitoring

IRM 21.4.4.6.1(1), Monitoring Manual Refunds, provides that anytime a manual refund is created within a team/group, the technical lead, employee, or designated individual will monitor the account daily (weekly for BMF) using the EMT/Case Monitoring Tool to ensure a duplicate refund condition has not occurred.

With the issuance of this IGM, each DEDCA will:
(1) Appoint an Area Analyst (and a backup) who will perform the daily monitoring of manual refunds for the Area following the procedures in IRM 21.4.4.6.1.
(2) Appoint an Area Analyst (and a backup) who will be the reviewing official responsible for performing the managerial review of the manual refund monitoring and documentation outlined in IRM 21.4.4.6.1(4).

**NOTE:** The person conducting the managerial review cannot be the same person who performed the daily monitoring actions in (1).

(3) Ensure Area Analysts complete the manual refund training before they monitor manual refunds. See IRM 1.4.13.4.5.1, Manual Refund Training.

With the issuance of this IGM, each Area Analyst tasked with Manual Refund Monitoring will:

(1) Refer to the IAT website EMT Job Aid for additional guidance on how to export and transfer case information to the designated Area Analysts who will be performing monitoring and on using the EMT/Case Monitoring Tool to perform the required monitoring.

(2) Document manual refund monitoring in TAMIS daily.

(3) Send an email to the Case Advocate to communicate when the manual refund monitoring is complete.

**Reminder:** Only Local Taxpayer Advocates (LTAs) (or LTAs acting 60 days or more) may approve manual refunds. See IRM 1.4.13.4.5, Manual Refunds.

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 updating Appendix 1.

**EFFECT ON OTHER DOCUMENTS**

TAS **will not** incorporate this guidance into the next revision of IRM 13.1.16, TAS Intake and Case Receipt Process, IRM 13.1.18, Processing TAS Cases, IRM 13.1.19, TAS Operations Assistance Request (OAR) Process, IRM 13.1.21, Closing TAS Cases, IRM 1.4.13, TAS Guide for Managers, IRM 13.1.8, Congressional Affairs Program. This guidance supplements IGM TAS-13-0222-0004, Interim Guidance on Changes to TAS Case Processing for Fiscal Year (FY) 2022 Filing Season. This guidance supersedes IGM TAS-13-0921-0011, Interim Guidance to Temporarily Modify TAS Case Procedures, Suspend the TAS Quality Review Program, and Provide Procedures for QRP Employees to Assist with TAS Case Closure to Address Rising Inventory Concerns and IGM TAS-13-1221-0014, Interim Guidance on the Temporary Suspension of Certain Case Closing Contact Procedures and will remain in effect until September 30, 2022 (or the rescission date communicated by the Deputy National Taxpayer Advocate). In the event any IRM with provisions discussed in this IGM is published while this IGM is in effect, this IGM will supersede the newly published IRM until the IGM expires or is rescinded.

**CONTACT**

If you have any questions, please contact Michael T. Kenyon, Deputy Executive Director, Case Advocacy, Technical Support, 701-237-8299.