



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 - Strong Advocacy in the
COVID-19 Environment

This memorandum provides guidance to TAS employees allowing them to continue strongly advocating for taxpayers and continue TAS operations to the extent possible during this emergency. This memorandum supplements [IGM TAS-13-0320-0006](#), *Interim Guidance - Advocating for taxpayers while preventing the spread of COVID-19*.

As a result of the COVID-19 emergency, we must be flexible, creative, and willing to adapt our advocacy efforts to a frequently changing environment within the IRS. Many taxpayers are experiencing additional or enhanced economic burdens as a result of restrictions placed on their lives due to the COVID-19 response.

We must also be mindful of the impact on IRS employees:

- Some employees are eligible to telework but may be limited in the type of work they are able to perform.
- Some employees may be eligible to telework but, having never teleworked before, are having difficulties becoming telework ready.
- Some employees are not telework eligible and have been placed on Weather and Safety leave.
- The IRS has reduced staffing by approximately 50 percent to enhance social distancing in mission-critical operations that require employees to be in a campus or office setting.

While these actions were necessary to protect IRS employees, TAS advocacy cannot simply be "business as usual." We need to adapt our advocacy efforts to this new environment, including prioritizing our work and managing customer expectations. The following discussion provides guidance on triaging workload,

issuing Operations Assistance Requests (OARs), and additional issues to consider as we adapt to these challenging circumstances. A dedicated page for all COVID-19 articles is being prepared on the TAS Welcome Screen. In addition, a page for exceptions to OAR routing has been created that will be accessible from the CABIC and the Welcome Screen. Employees should check these pages frequently.

I. Triageing Workload

A. Economic burden cases

All TAS case advocacy employees will immediately triage their workload – **all workload**. If an employee is out of the office, managers will conduct the triage of the employee's inventory and reassign cases with time-sensitive issues, as appropriate. Give priority to those cases where:

- The taxpayer is experiencing an economic burden;
- Successful advocacy can have an immediate positive impact for the taxpayer; and
- For those cases requiring an Operations Assistance Request (OAR), the IRS BOD or function is open to work the OAR.

Employees should focus their triage efforts on cases with refund issues, such as (but not limited to):

1. Pre-Refund Wage Verification Hold (PRWVH) cases.

- Does the case meet Bulk OAR criteria? If so, submitting the case on the weekly Bulk OAR is the most efficient way to work these cases, and frees up time for both TAS and Return Integrity Verification Operation (RIVO) to work with additional taxpayers.
- Does the taxpayer need to file a Form 1040X to correct their return? If so, educate them about the expedited ICT/IVO process for faster processing and release of the correct refund amount. See TAS-13-0220-0002, *Interim Guidance on Exclusion from TAS Case Acceptance Criteria Taxpayers Impacted by Pre-Refund Wage Verification Hold and Amended Returns*. We will continue to have taxpayers use the process in TAS-13-0220-0002 even if the Andover campus has temporarily closed.
- A recent law change requires RIVO to wait 46 days before contacting third party(ies) to verify income/withholding. To avoid this delay, when a case is accepted in TAS, document a third-party oral consent in TAMIS history and state on OARs sent to RIVO: "TAS has secured a third-party oral consent from [name of the taxpayer]." This will allow RIVO to attempt third party contact without delay. See [IRM 21.3.11.7.1.2](#), *Oral Disclosure Consent*. Consent must be secured from the individual associated with the income document being verified per [IRM 21.2.3.5.1](#), *Disclosure*

Requirements. If TAS is unsure what type of reported income will require third party contact to verify, secure and document in TAMIS an Oral Disclosure Consent (ODC) from both taxpayers listed on a joint return.

2. Taxpayer Protection Program (TPP) cases.

Taxpayers with a TC 971 AC 123 TAC AUTH ONLY are unable to visit a Taxpayer Assistance Center (TAC) with the acceptable documentation to verify their identity. In these situations, consider the following steps based on the taxpayer's situation:

- **Taxpayer meets ID Theft:** Follow IRM 25.25.6.5.3, Authentication Passed and the Taxpayer Did Not File the Return in Question procedures.
- **Taxpayer meets Non-ID Theft:** Advise the taxpayer they should first attempt to authenticate using the [IDVerify website](#). Explain to the taxpayer the IDVerify authentication process is the fast option. If they are unable to pass authentication on the website, they can provide the required documentation to TAS, who will forward their written response and TAS's recommendation to the function, as appropriate.
- **The taxpayer will need to provide** the complete list of documentation listed under IRM 25.25.6.3.2, Referring the Caller to the Taxpayer Assistance Center (TAC) - Taxpayer Protection Program (TPP) Toll-Free Assistors (2) (beginning with 2nd bullet).

3. Offset Bypass Refund (OBR)

[IRM 13.1.24.6.2](#), *Advocating for Taxpayers Seeking Offset Bypass Refund*, clarifies when TAS can advocate for an OBR and, after an offset has occurred, when TAS can advocate for the reversal of the offset.

Many taxpayers seeking an Offset Bypass Refund will not have access or the ability to secure hardship documentation such as eviction notices, late bills, etc. Determine whether the taxpayer can validate the hardship circumstances through oral testimony or a third-party contact. If so, discuss the case with your LTA to determine if a written statement signed by the LTA confirming that the hardship was validated is appropriate. See [IRM 3.17.79.3.3\(2\)](#), *Issuing Hardship Refunds*, and [IRM 3.17.79.6.4.2](#), *Certifying Automated Clearing House (ACH)/Direct Deposit Hardship Refunds*.

4. Issues Requiring Alternative Documentation

Taxpayers struggling to obtain documentation as a result of COVID-19 related restrictions may have difficulty providing requested documentation while they are quarantined or sheltering in place, and they may not have the ability to mail, fax, or scan and email needed documents to TAS. Also, they may be unable to obtain the needed records because the business, school, or other organization is

closed due to COVID-19.

Consider alternative sources of documentation to show hardship, prove Earned Income Tax Credit (EITC) eligibility, etc. [IRM 13.1.24.4.1.3, Advocacy through Securing Taxpayer Documentation to Prove EITC Eligibility](#), and [Exhibit 13.1.24-1, List of Traditional and Alternative Documents for Qualifying Child](#), provides helpful information on alternative documentation that can be used not only for EITC issues, but for other issues where the taxpayer made need alternative documentation. With social distancing, taxpayers may not be able to obtain documentation in the usual way. Consider whether there is alternative documentation available to the taxpayer from an online source that the taxpayer can safely access from his or her home computer.

In situations where the taxpayer is simply unable to obtain the necessary documentation because of COVID-19 restrictions, TAS should not close the taxpayer's case, but instead hold the case open until the COVID-19 restrictions are lifted and the taxpayer is able to obtain and/or provide the needed documentation. TAS will send an OAR to the BOD/function requesting the following:

Due to COVID-19 restricting access to only mission-critical operations, maximizing social distance, and creating quarantine environments for the prevention and spread of the disease, the taxpayer is unable to secure the documentation at this time. Once the COVID-19 restrictions have been lifted, TAS will secure the documentation and advocate on behalf of the taxpayers. Please hold your actions for 30 days after the restrictions end.

B. Systemic Burden cases and cases where TAS is unable to advocate because of suspension of IRS operations

During the COVID-19 crisis, TAS will only work systemic burden cases as time allows. Use caution, taxpayer circumstances change and while the case may have met systemic burden criteria when TAS accepted the case, the taxpayer may now require expedite processing. If the taxpayer's situation has changed, re-prioritize the case as an economic burden case.

For all cases, even hardships, the IRS function necessary to resolve the taxpayer's problem might be suspended because of social distancing required by COVID-19. Take whatever steps you can to move the case forward, including having the taxpayer identify and plan to gather necessary documents. Plan to check the exceptions to OAR Routing page noted above for the most up to date information about when the IRS function will reopen.

If information is available, consider the current impact of COVID-19 on IRS

operations and set realistic estimated completion dates (ECDs) for the taxpayer. Even if TAS cannot solve the taxpayer's problem because the necessary IRS employees are not available, TAS will keep these cases open and provide updates to taxpayers every 30 days. Explain to the taxpayer that many IRS operations are not currently operational due to COVID-19 and TAS will work their issue as quickly as possible, but there may be unavoidable delays. Thank the taxpayer for his or her patience.

II. Communicating with Taxpayers

During this crisis our communications with taxpayers may be limited, especially communications by mail. There may be times when social distancing rules prevent TAS employees from sending mail or taxpayers from receiving it. We need to be flexible when communicating with taxpayers and prioritize telephone communications.

If you are unable to contact the taxpayer by telephone and cannot send a letter because of social distancing rules, consider the following steps:

- Take any actions that you can to solve the taxpayer's problem;
- Document in TAMIS that the contact was missed because you are unable to reach the taxpayer by phone and cannot mail a letter; and
- Set a new next contact date to make another attempt to contact the taxpayer within seven days.

Use caution before making second requests, which allow the case to be closed if the taxpayer does not contact you before a deadline. Keep in mind that issues like quarantines and critical job responsibilities could prevent them from responding. Before closing a case because of a lack of responsiveness, especially if the taxpayer works in a hospital or other healthcare environment, discuss the case with your manager and document your discussion in TAMIS.

TAS leadership is working on options to ensure any situations preventing communication by mail with a taxpayer are as brief as possible.

III. Issuing Operations Assistance Requests (OARs)

We need to be flexible when issuing OARS. As discussed above, TAS will prioritize cases where a taxpayer is experiencing an economic burden and successful advocacy can have an immediate positive impact for the taxpayer. Consider TAS's delegated authorities before issuing an OAR.

We must advocate on behalf of our taxpayers while accounting for the limitations the current emergency situation places on IRS operations. Because of staffing shortages mandated by social distancing, it may be necessary to provide longer

than normal completion dates for OARs or exercise flexibility when negotiating revised completion dates. When an IRS function is not operating and no alternative is available, TAS will wait to send an OAR until the function reopens.

Because the status of open IRS offices is quickly changing, be sure to check the COVID-19 Processing Changes page for a list of closed IRS offices where we cannot send our OARs. Please check this page frequently as changes from this crisis are rapidly occurring. TAS will update this page as OAR processing changes occur and are verified. If a BOD is not listed, then follow normal OAR routing procedures in the SLA addenda and CABIC. Please keep in mind that while a function may still be open and accepting OARs, they may also be operating at reduced staffing levels and have longer than normal response times.

If appropriate, consider including the following language on an OAR seeking the release of a refund:

The taxpayer is experiencing a significant financial hardship as a direct result of the COVID-19 restrictions that have been imposed due to the current emergency. Therefore, please expedite the release of refunds for the taxpayer.

If a refund is being held and documentation is needed, consider issuing an OAR explaining that the taxpayer is unable to provide the documentation due to the COVID-19 restrictions and request the release of the refund based on any other available information. The OAR should also identify the financial hardship being caused or magnified by the COVID-19 restrictions and that the refund is needed to alleviate the financial hardship.

If the BOD/function is about to take a negative action on the taxpayer's account, issue an OAR explaining the taxpayer's inability to comply as a result of the COVID-19 restrictions and ask that the proposed action be suspended until after the restrictions are lifted. If a BOD/function refuses to comply, discuss the issuance of a Taxpayer Assistance Order (TAO) with your Local Taxpayer Advocate (LTA) in accordance with [IRM 13.1.20](#), TAS Taxpayer Assistance Order (TAO) Process.

IV. Identify Time-Sensitive Issues during Intake:

TAS employees must contact management immediately to discuss the case when they identify a time-sensitive issue that could adversely impact the taxpayer if actions are not taken immediately. If management determines the case requires immediate assignment, the manager will assign the case for immediate action or, if transferred, alert the manager of the receiving office within one workday and document the TAMIS history.

Effect on Other Documents:

This IGM supplements [IGM TAS-13-0320-0006](#). TAS may 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