



THE OFFICE OF THE TAXPAYER ADVOCATE OPERATES INDEPENDENTLY OF ANY OTHER IRS OFFICE AND REPORTS DIRECTLY TO CONGRESS THROUGH THE NATIONAL TAXPAYER ADVOCATE.

IRM PROCEDURAL UPDATE

DATE: 04/15/2022

NUMBER: tas-13-0422-0504

SUBJECT: Executive Correspondence Case Procedures

AFFECTED IRM(s)/SUBSECTION(s): 13.1.9.5.2

CHANGE(s):

IRM 13.1.9.5.2(1) Revised to state the Case Advocate must review Form 8821.

1. The taxpayer must complete a Form 8821, *Tax Information Authorization*, to allow TAS to disclose tax-related information to SBA. The Case Advocate must review the Form 8821 to ensure that all tax years and tax returns mentioned in the taxpayer's comment are included for disclosure to the SBA Ombudsman. The taxpayer must identify the SBA Ombudsman as the "Appointee" on line (2), and check the box on line (4) of Form 8821 for specific use not recorded on CAF. Refer to IRM 13.1.23.3, *General Disclosure Rules*, for additional information on Form 8821.

NOTE: The Form 8821 is not forwarded to the CAF function.

IRM 13.1.9.5.2(2) Revised to clarify SBREFA case processing procedures.

2. A SBREFA case will be worked following procedures in IRM 13.1.18, *Resolving TAS Cases*. The only modifications to those procedures are as follows:
 - a. Within **five** workdays of receipt, the LTA will prepare a letter to the SBA Ombudsman to acknowledge receipt of the SBA correspondence and provide the assigned Case Advocate's contact information.
 - b. The Case Advocate will make initial contact with the taxpayer or POA, following the procedures in IRM 13.1.18.6, *Initial Contact Completed by Case Advocates*. The initial contact, whether by telephone or in writing, will include a statement that the taxpayer's complaint filed with SBA has been referred to TAS for resolution.

NOTE: Do not contact the SBA Ombudsman or list the SBA Ombudsman as the contact on TAMIS Taxpayer Screen 1

- c. The initial contact will include a request for a properly completed Form 8821, if necessary.
- d. Consult ITAP, if necessary, to ensure all avenues of advocacy are considered.
- e. Discuss with the taxpayer or POA the option to appeal an IRS determination. If the taxpayer or POA decides to appeal, the Case Advocate will assist by monitoring the account until the IRS Office of Appeals issues a determination and the adjustments post to the account.
- f. Any remaining balance must be resolved. If unable to full pay, assist the taxpayer with an installment agreement, offer in compromise or currently not collectable determination if appropriate. If the taxpayer submits an offer in compromise, monitor the offer until COIC or Field Collection makes a determination and the adjustments post to the account. See IRM 5.19.5.7.4.3(2) for OIC transaction codes.
- g. The Case Advocate will prepare an interim response letter to the SBA Ombudsman every **30 days** from the date of the LTA acknowledgement letter, to update the SBA Ombudsman on the progress of the case.
- h. The closing contact with the taxpayer, whether by telephone or in writing, will include a statement that a separate closing letter to the SBA Ombudsman will be signed by the DC LTA. See IRM 13.1.9.5.3 for the procedures on the closing letter to the SBA Ombudsman.

IRM 13.1.9.5.2(3) Added to provide guidance on issues with no response.

- 3. Do not attempt to close a SBREFA case as "no response". Refer any difficulty reaching the taxpayer or POA to the DC Analyst for assistance.