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IRM PROCEDURAL UPDATE

DATE: 04/01/2025

NUMBER: tas-13-0425-0417

SUBJECT: Implementation of Phoenix System

AFFECTED IRM(s)/SUBSECTION(s): 13.2.3

CHANGE(s):

IRM 13.2.3, removed any reference to Systemic Advocacy Management System (SAMS) throughout the IRM and replaced with Phoenix. Systemic Advocacy (SA) has replaced the Systemic Advocacy Management System (SAMS) with the Phoenix system to receive, control, document, and monitor systemic issues and advocacy projects. Phoenix will improve efficiency and the experience for TAS employees, stakeholders, and taxpayers. Phoenix went into effect on 2/24/2025.

IRM 13.2.3.1.1 Added a new paragraph to the Background providing more information on Phoenix.

(1) Throughout the Taxpayer Advocacy Service (TAS), employees play a vital role in identifying, analyzing, and resolving broad-based taxpayer problems. These taxpayer problems come to TAS's attention through several sources including offices within TAS, Internal Revenue Service (IRS) employees, and external stakeholders.

(2) SA has replaced Systemic Advocacy Management System (SAMS) with Phoenix to receive, control, document, and monitor systemic issues and projects for efficiency and unify the processes

IRM 13.2.3.1.4 added language for clarification.

(1) SA has established several management reviews to assess program effectiveness. One review is the periodic monthly review of the work done by a program analyst in SIRE. The second review is the weekly review of all closed issues by the Chief, SIRE or a SIRE Program Manager. Finally, a third review is the weekly review of closed issues completed

by a cross-functional team of directors of various TAS functions.

IRM 13.2.3.1.6 added tables with terms and acronyms.

Terms/Definitions/ Acronyms

(1) The following table defines terms that appear throughout this IRM section:

Term	Definition
Phoenix	System used to receive, control, document, and monitor systemic issues and advocacy projects.
Proactive Advocacy	SA team responsible for identifying and raising awareness of systemic issues.
Technical Advocacy	SA team considering Subject Matter Experts

(2) The following table provides acronyms that are used throughout this IRM section:

Acronym	Definition
DEDSA	Deputy Executive Director, Systemic Advocacy
DEDSA-PA	Deputy Executive Director, Systemic Advocacy, Proactive Advocacy
DEDSA-TA	Deputy Executive Director, Systemic Advocacy, Technical Advocacy
EDSA	Executive Director, Systemic Advocacy
SA	Systemic Advocacy
SIRE	Systemic Issue Review and Evaluation
SIRE PM	SIRE Program Manager
SME	Subject Matter Expert

IRM 13.2.3.4 Phoenix will soon be available on irs.gov for public use. Meantime, external submitters will continue to submit systemic issues in SAMS found on irs.gov.

(1) All employees should submit systemic issues onto Phoenix through the IRS intranet. Individuals, businesses, professional groups, and other external stakeholders may submit systemic issues through the public version of Phoenix. Phoenix is available on the SA pages of the TAS website at www.irs.gov/Phoenix. Submitters should refrain from entering any Personally Identifiable Information (PII) in submission.

(2) External submitters may use Form 14411, Advocacy Issue Submission Form. SIRE is responsible for inputting the issues from Form 14411 onto Phoenix. Completed forms should be faxed to (855) 813-7412 or sent via email to Systemic.Advocacy@irs.gov.

IRM 13.2.3.4.1 removed reference to Level 1, Level 2 and Level 3 systemic issue review process. Replaced with two steps. Added language on Step 1 and 2 for clarification.

(1) Once an issue is submitted through Phoenix, it generally goes through a three stage review process to determine how best to address the concern raised.

(2) The steps involved in reviewing issues include:

- a. Step 1 - Screening and Assigning of Issues - Issue Perfection & development and SIRE's recommendations on how to dispose of the issue;
- b. Step 2 - SIRE Chief/PMs and cross-functional SA Directors review the issues and recommendations completed in Step 1 and decide how to dispose of the issue.,

IRM 13.2.3.4.1.1 removed Level 1. This was replaced with Step 1, 1) Screening and Assigning of Issues. Added explanation on the processing of TBOR issues received in Phoenix. Removed title Data Perfection and Coding and added paragraph 2).

Step 1 - Screening and Assigning of Issues

(1) All submissions are subject to an initial review by a SIRE employee, generally a SIRE Program Manager (PM), who analyzes the issue submitted to determine if SA or another TAS or IRS function is best able or responsible for addressing the underlying systemic issue. Submissions that are more appropriately addressed by another TAS IRS, or external function are directed to that function. For example, case processing issues may be appropriate for Technical Analysis and Guidance (TAG); IRM/form/publication issues may be appropriate for Internal Management Documents/Single Point Of Contact (IMD/SPOC); complaints about employee conduct may be appropriate for the Treasury Inspector General for Tax Administration (TIGTA) or TAS/BOD management, submissions that present individual problems only, may be appropriate for TAS casework or normal IRS channels. Issues that are appropriate for such functions are transferred or closed with the approval of the receiving party and processed directly to "Finalize".

(2) Any submission raising a "taxpayer right" issue should be shared via email with the designated attorney for Taxpayer Bill of Rights (TBOR) issues. The PM will then check the TBOR box. The email should be added as a note to the submission reference.

(3) The SIRE PM edits the "Short Title" and "Title" fields, as necessary, to accurately reflect and describe the issue. The "Short Title" is formatted using only important key words within the limited space available and is carried over to, a reviewer may elevate an issue to management for immediate action. For additional information, see IRM 13.2.6, Immediate Interventions.

IRM 13.2.3.4.1.2 new section titled Issue Perfection and Development.

Issue Perfection & Development (The Data Build)

(1) The SIRE analyst review includes a detailed building process to gather pertinent data about the issue. The goal is to determine if there is an underlying systemic issue.

Reviewers' documentation in Phoenix may include:

- a. Relevant Tax Law information from the Internal Revenue Code, Treasury Regulations, Revenue Procedures and so forth;
- b. Completed case example reviews;
- c. Archived Phoenix issues and work completed or in progress that may be related to the issue described;
- d. Consultations with Subject Matter Experts (SMEs) and their findings; and
- e. All other pertinent information to make a recommendation to the next stage reviewers about the issue submitted.

(2) In some instances, a full data build is not warranted. For example, if the issue is a complaint about tax policy in general without the identification of a systemic issue, the SIRE Analyst has the discretion to determine that no full data build is needed. The analyst may consult with SIRE management (SIRE PMs or Chief, SIRE) at any time.

(3) The SIRE analyst reviewing the issue must attempt to verbally contact the submitter within 7 to 10 days of the Phoenix received date. The reviewer will Google search the submitter's email address to obtain the submitter's telephone number. When the submitter is a Low-Income Taxpayer Clinic (LITC), refer to the LITCs' list for contact information.

(4) If the reviewer needs to discuss the issue with the external submitter but the submitter's email address is the only contact information available, the reviewer may use an email like the following in Exhibit 13.2.3-1, Email Request to request a call from the submitter.

(5) All emails to external submitters must include the employees name, job title, and unique employee identification number. See IRM 13.1.2.4.1, Identify Yourself.

(6) Reviewers should consider contacting a SA Technical Team or project owner when the team or project owner:

- has an open project similar to the issue;
- is the lead on a potential Most Serious Problem (MSP);
- is working with a related task force on a related issue;
- can clarify the issue; or
- can determine the potential impact of the problem.

(7) TAS team and project owners include, but are not limited to analyst, technical advisors, attorney advisors, and advocacy communities. A project owner may input comments directly in Phoenix. With the Chief, Sire's approval, the SIRE analyst reviewing the issue may contact the IRS for assistance.

(8) The analyst reviewing the issue will:

- Analyze and summarize their findings;
- Make recommendation for the treatment and disposition of the issue; and
- Update the preliminary coding and naming of the issue (e.g., Subject, "PIC") to best reflect the issue as it was developed.

(9) The SIRE analyst elevates the issue to the Cross Functional Review (CF).

IRM 13.2.3.4.1.3 new title "Virtual Subject Matter Expert Assistance Review". Reference to "Level 1 reviewer" is obsoleted throughout document and replaced with "SIRE analyst".

Subject Matter Expert Assistance Review (SMEAR)

(1) A cross-functional group of SMEs are available to provide input on issues, when needed. These SMEs are from any part of TAS and are available to assist issue reviewers. The SIRE analyst can request the assistance of a SME by submitting a Subject Matter Expert Assistance Request (SMEAR) to the manager of the appropriate technical group. The SME analyzes the available information and provides his or her input to the SIRE Analyst.

(2) The assigned SME and/or reviewer will document the additional information discovered during their review in SMEAR Screen

(3) As appropriate, the SIRE Analyst reviewing the issue may decide the issue does not have an underlying systemic component and may recommend closing the issue and not elevating it.

(4) The reviewer then moves the issue to the next level on Phoenix by using the Elevated to CF Tab.

IRM 13.2.3.4.1.4 new title "Cross-Functional (CF) Review". The section contains subsections 1), 2) a, b, 3) 3) and 4). Removed last sentence of 2) a for clarification of when the cross-functional review is not needed. References to information Gathering Projects (IGPs) was obsoleted; SA will only create Projects. Subsection 4) was edited for clarification of the CF review and closure of issue in Phoenix.

Step 2 - Cross-Functional Director Review and Resolution

(1) A Step 2 cross-functional team composed of the Directors from all SA technical teams, TAG, and a TAS attorney reviews submissions promoted by Step 1.

(2) Each week, the SIRE Chief/PM will run a Phoenix report listing the issues the cross-functional team needs to review in preparation for the meeting. The list will have the issues to be discussed at the meeting on the first tab and the second tab will list issues with topics that were previously discussed by the team and issues found to be Systemic Problem Not Validated – that is, at this time SIRE cannot determine the issue is systemic because the submitter did not respond to the SIRE Analyst to clarify the issue.

- a. Issues processed as Already Resolved (approved as such by the PM), Duplicate, Individual Advocacy Project or (with the approval of such project's lead), or Transferred (approved by the receiving TAS function) do not require Step 2 Cross-Functional team approval. The SIRE Analyst may move the issue directly to finalize.
- b. Related issues are found on the second tab of the weekly cross-functional review list. Related issues are submissions that are the same as a previously received submission – although the submitters are different, the issue is the same. Since SIRE has already reviewed and recommended a solution to the original issue, any subsequent submission or submissions received on that specific issue will be considered related to the original. The subsequent submissions will also be associated in Phoenix to the original submission. The association allows SIRE to count the total number of submissions received on the same issue or topic.

(3) The cross-functional team will decide how to address the issue and summarize their decision and rationale. For a description of possible issue resolutions, see Exhibit 13.2.3-2.

(4) SIRE Chief or PM will update Phoenix with any additional information or research gathered during the CF meeting and close the issue in Phoenix.

IRM 13.2.3.4.1.5 added as new section for "Procedures for Processing Bulk Phoenix Submissions".

Procedures for Processing Bulk Phoenix Submissions

(1) Bulk Phoenix submissions are Phoenix receipts of 100 or more submissions on the same issue or problem (i.e., a similar issue description), which are generally received within 5 business days. Bulk submissions commonly originate from a social media group.

(2) Since Phoenix only allows the processing of one submission at a time, the coding and closing procedures described in 1 through 6 below should be used with bulk submissions. This process will ensure that the coding and closing of the bulk submissions is consistent, and that all submitters receive the same response:

- a. The Program Managers (PMs) will develop coding procedures as a guide.
- b. The Director and Subject Matter Expert of the technical team assigned to address the issue of these submissions will research the issue/problem and provide an explanation and, if applicable, a possible solution to the issue.
- c. The PMs will use the technical team's research to compose a note that clearly explains the issue, which will also be used to compose a closing email to all the submitters.
- d. Both the note and the closing email need **management approval**
- e. Once approved, the PMs will develop closing procedures as a guide. These procedures include entering a note in each submission and responding to all submitter with the approved closing email while using the process in #6 below. These procedures will be shared with any staff designated to assist SIRE in closing these Phoenix submissions.
- f. For easier and quicker distribution, use the *TAS SAMS Mailbox, instead of the Notification tab. The PMs will run a BOE report with all the submitters' email

addresses that will facilitate the email distribution. NOTE: Do not use more than 25 email addresses at a time when using the mailbox.

IRM 13.2.3.4.1.5 replaced with IRM 13.2.3.4.1.6, titled Timeframes for Working an Issue on Phoenix. Removed mention and timeframe for immediate action issues second and third sentences of subsection 1). Any mention of "immediate action" or "immediate intervention" is obsolete.

Timeframes for Working an Issue on Phoenix

(1) In general, SIRE analysts will review the Phoenix issues as quickly as feasible to identify the underlying systemic problem(s), recommend a solution and reduce the harm and burden imposed on taxpayers. Otherwise, SA will generally take up to 7-10 business days to make an initial contact with the submitter. In general, the recommended treatment for the underlying systemic issue is developed within 40 business days. Some issues can be worked within a few days (e.g., an issue on TAS case processing can be transferred to Technical Analysis and Guidance (TAG) for further guidance). In other instances, the issue may take longer to work. For example, some issues require the assistance of a subject matter expert (SME) to evaluate an underlying systemic issue (e.g., a SME with expertise in IRS processing). The assistance of a SME may add an additional 7-10 business days to “close” an issue. These timeframes are just guidelines, as the workload inventory fluctuations may put pressure on meeting them (e.g., during the filing season).

(2) The closing of an issue does not necessarily mean the underlying issue has been resolved. SA may determine that additional research or actions are needed to address the problem. For example, the resolution of the problem may require changes to the Internal Revenue Manual (IRM). In these instances, SA technical liaisons require additional time to write the changes to the IRM and submit them to the IRS for review and acceptance. In other instances, the recommended disposition may require a legislative change. For example, the NTA may recommend such a change in the Annual Report to Congress to advocate for Congressional action to provide relief to taxpayers.

IRM 13.2.3.5 removed reference to Creating Advocacy Efforts.

IRM 13.2.3.5.1 removed reference to Request to Create an Information Gathering Project (IGP).

Exhibit 13.2.3-2 removed the following Issue Disposition Reason Codes: Created Task Force/Working Group, Related- Executive Steering Committee, Related-IGP, Related- TAS Working Group, Related-Task Force Is replaced with Related-Project, and Promoted is replaced with Created Project.

Reason	Definition
Already Resolved	The problem reported is systemic in nature, or has a systemic component, but was already addressed or resolved by the IRS/TAS (usually via a SERP Alert, IRM update, TASIS articles, etc.). In some cases published guidance already exists.
ARC/MSP	Specific issue is related to or has been addressed via a published MSP, LR, MLI, etc., in previous or current ARC's and JRC's.
Duplicate	The issue is an exact duplicate (usually by the same submitter).
Individual Issue	Submitter is in need of individual tax assistance or has asked a tax question. IRS and TAS assistance information will be provided via e-mail.
Not a Systemic Issue	The issue usually does not pertain to an IRS procedure, policy, or process problem. Could be a suggestion, related to an outside agency (state, company, bank, etc.), a complaint that is not specific or systemic in nature, etc.
Potential Legislative Recommendation	Problem described can only be resolved through a tax law/legislative change.
Related - Collaborative Effort	Issue is related to or being addressed by TAS/SA via efforts not tracked on SAMS (such as Technical Liaison dealings with the BODs, teams and task forces, conference calls, emails, committees, etc.). This also applies to ARC/MSP topics being developed that have not been addressed in prior ARC/JRC's.
Related - Project	Issue is related to or being addressed by a Project (on Phoenix)
Resolved by SAMS PM	During the research stage of the Level 1 process, the systemic problem, or problem with a systemic component, was resolved as a result of TAS/SA intervention with the IRS.
Systemic Issue Elevated	A known systemic issue exists and the IRS has long term plans in place to overcome existing barriers preventing immediate correction (e.g., programming changes, funding, resources, etc.). The recommendation should include what plans are in place to address the root issue.
Systemic Problem Not Validated	A potential systemic problem could exist, but there is not enough evidence or data to identify a systemic issue. This would also apply if there is not enough information to clarify/define the issue.
Transferred	Issue is not systemic in nature but rather related to another TAS function. It can be transferred to that area for them to address the submission. Case Processing, OAR, and SLA issues are transferred to TAG who then contacts the submitter to address their concern. Other common transfer areas are IMD/SPOC and CSO.
Created Project	Issue needs to be promoted to create Project.

Removed all references to SAMS PM and replaced them with SIRE Program Manager or SIRE PM throughout the IRM.

Various grammatical, editorial, and link corrections made throughout this IRM.