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MEMORANDUM FOR TAXPAYER ADVOCATE SERVICE EMPLOYEES

FROM: /s/ Bridget Roberts
Deputy National Taxpayer Advocate

SUBJECT: Interim Guidance - Closing TAS Cases in the COVID-19 Environment

This memorandum provides guidance to TAS employees on closing TAS cases 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, IGM TAS-13-0320-0008, Interim Guidance - Strong Advocacy in the COVID-19 Environment, and IGM TAS-13-0420-0009, Interim Guidance - Digital Signatures and External Email Communications.

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. To that end, as we resolve taxpayer problems, we need to find ways to complete a closing contact with the taxpayer, close the TAS case, and move on to assist other taxpayers meeting TAS case acceptance criteria.

Per IRM 13.1.21.1.2, Closing Actions, TAS employees are responsible for contacting the taxpayer or representative with a clear, complete, and correct explanation of what was done to resolve the problem. As discussed in, IGM TAS-13-0320-0008, during this crisis our communication with taxpayers may be limited, especially communications by mail. We have created the following table outlining the steps to take when completing closing contacts:

Table with 3 columns: Step, If, Then. It details two steps for closing contacts: 1. If you can reach the taxpayer or representative on the phone, complete the closing contact per IRM 13.1.21.1.2(2) and document your discussion with the taxpayer or representative in TAMIS. 2. If you are unable to reach the taxpayer or representative by phone and there is someone...

Step	If	Then
	available to print and mail a letter to the taxpayer or representative or you can fax the letter using eFax	TAMIS.
3	You are unable to reach the taxpayer or representative by phone, fax the letter using eFax, or mail a letter, and the taxpayer or representative <i>has given permission</i> to use email	Draft a closing letter per IRM 13.1.21.1.2(2) , send the letter as an attachment to an email using either the employee's IRS email or local office's email (see IGM TAS-13-0420-0009), document your actions on TAMIS, and upload a copy of the closing letter and email to TAMIS.
4a	You are unable to reach the taxpayer by phone, fax the letter using eFax, or mail a letter, the taxpayer <i>has not</i> given permission to use email, and has given permission to leave a voicemail message (see IRM 13.1.6.7, Leaving Messages on Answering Machines)	Complete the closing contact per IRM 13.1.21.1.2(2) by leaving a detailed voicemail message, and document your message for the taxpayer in TAMIS.
4b	You are unable to reach the representative by phone, fax the letter using eFax, or mail a letter, the representative <i>has not</i> given permission to use email Per IRM 13.1.6.7(8) , Case advocates cannot leave tax information on the answering machine or voicemail of the taxpayer's authorized representative even if the representative asks them to do so.	Draft an undated closing letter per IRM 13.1.21.1.2(2) , send the letter to the identified administrative person in your office who will hold the letter until the office is able to send mail. Document your actions in the case history and close the case in TAMIS. Once the administrative person has mailed the letter, that person will add a TAMIS history indicating the date the closing letter was sent to the representative and attach a copy of the letter sent in TAMIS.
5	You are unable to reach the taxpayer by phone, fax the letter using eFax, or mail a letter, the taxpayer <i>has not</i> given permission to use email or leave a voicemail message (see IRM 13.1.6.7, Leaving Messages on Answering Machines) or the voicemail box is full.	Set a new next contact date to make another attempt to contact the taxpayer within seven days. If you are unable to reach the taxpayer, discuss the case with your manager and document your discussion in TAMIS. Managers will decide on a case-by-case basis whether to: <ul style="list-style-type: none"> • Grant the Case Advocate permission to close a case without a letter because the taxpayer's issue has been completely resolved (e.g. RIVO released freeze and refund has now posted in IDRS); or • Require the case advocate to prepare a closing letter meeting normal TAS requirements in IRM 13.1.21. For example, you might use this option if the case involved a successful audit reconsideration, and you need to inform the taxpayer of the reduced balance due. If this option is chosen, follow the procedure in 4b, above.

[IRM 13.1.21.1.2\(2\)](#) requires TAS employees to provide a written response if the

taxpayer or representative requests a written closing contact. If you can fax using eFax or mail a written response or if the taxpayer or representative has given you permission to use email, then you are required to provide a written response. If you are unable to eFax, mail, or email a response, then you are not required to provide a written response. Explain to the taxpayer or representative that due to the COVID-19 crisis, you are required to telework and unable to mail correspondence and apologize for the inconvenience.

Second Request Letters

Keep in mind that issues like quarantines and critical job responsibilities could prevent taxpayers from responding to requests for information or documentation. When possible second request letters will be mailed, emailed or faxed using eFax to the taxpayer or representative. Employees should allow longer response times on these letters due to difficulties taxpayers may experience gathering the needed information or documentation and providing these items to TAS.

However, there may be situation where it is not possible to mail, email, or fax using eFax a second request letter to the taxpayer or representative. TAS will not close a case in this situation because of a lack of responsiveness during the COVID-19 crisis. To accommodate this unique situation and avoid the administrative burden of closing and then reopening cases the following process will be performed for cases requiring second request letters:

- TAS employees will prepare an undated second request letter asking the taxpayer to provide the requested information or documentation within 30 days of the date on the letter.
- The draft letter will be emailed to the identified administrative employee in his or her office who will hold the letter until the office is able to send mail.
- Next, the employee will update TAMIS with the actions performed, information or documents requested, and planned next actions upon receipt of information from the taxpayer.
- The case will be placed in monitor (M) status on TAMIS.
- When the administrative employee is able to return to the office, he or she will update the letter with the current date and mail the letter.
- The administrative employee will set a FUD in TAMIS for the due date in the letter, 30 days after mailing the letter.
- The administrative employee will add a TAMIS history indicating the date the second request letter was mailed to the taxpayer and attach the letter sent in TAMIS.
- If the taxpayer contacts TAS before the letter is mailed and the second request letter is no longer needed, the administrative employee will be

contacted and instructed to delete the pending letter.

- If no response is received by the FUD the case will be closed per [IRM 13.1.18.6.1](#), *Reviewing and Requesting Information from Taxpayers*.

Closing TAMIS Cases with Paper Documents

During this crisis, TAS employees will not have access to paper case files nor will they have the ability to refile paper returns or administrative files prior to closing a case on TAMIS. Upon completion of a case per [IRM 13.1.21](#), *TAS Case Closing and Reopen Case Procedures*, TAS employees will close the case on TAMIS. Once TAS returns to the office, TAS administrative staff will perform the remaining actions for paper files, including refiling paper returns or administrative files.

Cases Previously Closed in ICT/IVO 1040X Process

IGM TAS-13-0220-0002, *Interim Guidance on Exclusion from TAS Case Acceptance Criteria Taxpayers Impacted by Pre-Refund Wage Verification Hold and Amended Returns*, established a new procedure for Pre-Refund Wage Verification Hold (PRWVH) cases when a Form 1040X was required. This process allowed Case Advocates to close a case after educating the taxpayer on the corrections that needed to be made on a Form 1040X and instructing the taxpayer to mail the return to a designated address at the Andover campus. The taxpayer was informed the normal timeframe for these amended returns was 30 days and advised to contact TAS again if the amended return was not processed within that time frame.

As a result of the COVID-19 crisis, the Andover campus was closed and unable to open mail. This caused delays in processing the Forms 1040X submitted to Andover. Take action on taxpayer inquiries about these cases as follows:

- **Closed Cases:** Apologize to the taxpayer and explain that because of backlogs caused by the closure they should contact TAS again if their amended return has not been processed in 60 days. Explain to the taxpayer this is the fastest processing currently available and TAS is not able to expedite this process. If the taxpayer had previously sent the Form 1040X but it was returned due to the site's closure, inform the taxpayer that the Andover campus is now accepting mail and to resend the return.
- **Open Cases:** Instruct taxpayers to file the amended return using the ICT/IVO process. The taxpayer will write the literal "ICT/IVO" on the top of the Form 1040X and mail it to:

Internal Revenue Service
Stop 360
310 Lowell St.
Andover, MA 01810

Explain that because of recent closures, it will take up to 60 days for their amended return to be processed. Apologize to the taxpayer, and explain this is the fastest processing currently available, and TAS is not able to expedite this process.

Do not ask the taxpayer to send the Form 1040X to TAS. TAS is not authorized to accept returns and it will not be considered received by the IRS which can have statute implications.

If the Andover site closes in the future as a result of COVID-19, temporary guidance will be posted for TAS employees regarding this process on the TAS Welcome Screen and for taxpayers on [Taxpayeradvocate.irs.gov](https://taxpayeradvocate.irs.gov) in [Tax Processing Updates](#).

Cases Ready for Closure with Unpostable TC 972 AC 134 Transactions

In cases involving Issue Code 045, *Pre-Refund Wage Verification Hold*, when RIVO moves a return to "Refile" to release the refund it generates a TC 972 AC 134. However, in some cases a second TC 972 AC 134 was input on the taxpayer's account in IDRS. This second TC 972 AC 134 does not interfere with the refund, but it cannot post (because there is no corresponding TC 971 AC 134 transaction to reverse). As a result, the duplicate TC 972 AC 134 transaction will un-post.

Normally, to fix this situation an OAR must be sent to the Unpostable function requesting that it be deleted. However, at this time the Unpostable function is unable to work OARs for this issue. As a result, until the Unpostable function has resumed operations these unpostable TC 972 AC 134 transactions do not need to be resolved before a case can be closed per [IRM 13.1.21.1.1](#), *TAS Case Closing and Reopen Case Procedures, Introduction*.

Effect on Other Documents:

This IGM supplements [IGM TAS-13-0320-0006](#), [IGM TAS-13-0320-0008](#), and [IGM TAS-13-0420-0009](#). 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