



OFFICE OF THE TAXPAYER ADVOCATE
WASHINGTON, DC 20224

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MEMORANDUM FOR TAXPAYER ADVOCATE SERVICE EMPLOYEES

FROM: /s/ Erin M. Collins
National Taxpayer Advocate

SUBJECT: Interim Guidance on Accepting Cases Under TAS Case Criteria 9, Public Policy

The purpose of this memo is to provide guidance for TAS employees on the types of taxpayer cases accepted into TAS under Criteria 9 – Public Policy, as outlined in [Internal Revenue Manual \(IRM\) 13.1.7.3.4](#), TAS Case Criteria 9, TAS Public Policy.

Under [Internal Revenue Code \(IRC\) § 7803\(c\)\(2\)\(C\)\(ii\)](#), I have the sole authority to determine case acceptance criteria. As established in [IRM 13.1.7.3.4](#), if I determine that a compelling public policy warrants assistance to an individual or group of taxpayers, I can designate the issue as meeting case Criteria 9. At the current time, I am authorizing the following four issues for acceptance under Criteria 9 when the case does not meet TAS Criteria 1 through 8:

1. Cases involving any taxpayer tax account-related issue referred to TAS from a Congressional office, **except for**:
 - Issues involving the exclusion of unemployment compensation received during tax year 2020 from adjusted gross income pursuant to [Section 9042](#) of the American Rescue Plan Act of 2021 by taxpayers who filed their tax year 2020 return prior to implementation of the Act. See [TAS-13-0521-0006](#), Interim Guidance on Exceptions to TAS Case Acceptance Criteria Taxpayer Issues Related to Unemployment Compensation Received in Taxable Year 2020; and
 - Returns assigned to the IRS Wage & Investment's (W&I) Unpostable or Error Resolution/Reject units for returns in ERS Status 900 (overflow), 100 (initial screening stage), 281-284 (systemic pilot program non-workable suspense), and 481-484 (systemic pilot program, workable suspense). This includes but is not limited to returns claiming the Health Insurance Premium Tax Credit for Individuals.



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See [IGM TAS-13-0522-0007](#), Interim Guidance on Changes to TAS Case Acceptance Criteria, for more on TAS acceptance of certain cases for returns assigned to the IRS W&I's Unpostable or Error Resolution/Reject units.

Regardless of the limitations above, TAS may still accept cases involving any taxpayer tax account-related issue where the Local Taxpayer Advocate determines that the taxpayer's specific facts warrant assistance from TAS to advocate for the taxpayer.

2. Cases involving revocation, limitation, or denial of a passport under [IRC § 7345](#).
3. Cases that have been referred to a Private Collection Agency for collection of a federal tax debt under [IRC § 6306](#).
4. Cases involving the tax-exempt status of organizations subject to an IRS automatic revocation of the organization's tax-exempt status for failure to file an annual return or notice for three consecutive years. See [IRC § 6033\(j\)](#).

Reminder: If a case involves an issue designated for acceptance under Criteria 9, you should first determine if the taxpayer's circumstances meet TAS Criteria 1 through 8. The case should only be accepted under Criteria 9 if it **does not** meet any other TAS case criteria.

Effect on Other Documents: This IGM supersedes TAS-13-0522-0008 (May 16, 2022). TAS will not incorporate this guidance into [IRM 13.1.7](#), Taxpayer Advocate Service (TAS) Case Criteria, because TAS will issue guidance at least once every two years on case issues authorized for acceptance under TAS Case Criteria 9.

Please contact Michael Kenyon, Deputy Executive Director of Case Advocacy, Technical Support, at (701) 237-8299, if you have questions.

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