



OFFICE OF THE TAXPAYER ADVOCATE
WASHINGTON, DC 20224

June 27, 2022

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MEMORANDUM FOR TAXPAYER ADVOCATE SERVICE EMPLOYEES

FROM: /s/ Bridget Roberts
Deputy National Taxpayer Advocate

SUBJECT: Interim Guidance on Changes to TAS Case Acceptance Criteria

This Internal Guidance Memorandum (IGM) revises [IRM 13.1.7](#), Taxpayer Advocate Service (TAS) Case Criteria and modifies [IGM TAS-13-0522-0007](#), Interim Guidance on Changes to TAS Case Acceptance Criteria.

I. CHANGES TO TAS CASE ACCEPTANCE CRITERIA:

TAS continues to monitor the IRS's processing of returns for the FY 2022 Filing Season. Because of recent IRS progress, TAS is now able to modify the temporary guidance in [IGM TAS-13-0522-0007](#), Sections B1 and C1. The temporary guidance limited acceptance of original and amended return (Issue Codes 310 and 330) cases on 2021 Tax Year returns filed on paper. TAS is now removing all limitations on accepting these cases from congressional offices. TAS will continue to monitor the IRS Surge Team's processing of returns to determine when we can remove the remaining temporary limitation on acceptance of paper original and amended return cases from non-congressional sources. If appropriate, TAS will update this guidance no later than October 15, 2022.

The following new Sections B1 and C1 replace what is in [IGM TAS-13-0522-0007](#), Interim Guidance on Changes to TAS Case Acceptance Criteria.

B. Original Returns (Issue Code 310)

TAS will accept certain original return processing cases. TAS will continue to monitor the IRS's actual processing time for original returns and adjust this guidance as necessary.

1. TAS Case Acceptance Criteria 9 – Congressional Referrals

Beginning on **June 27, 2022**, TAS will accept cases involving the processing of Tax Year 2021 and prior year individual or business original returns filed **either electronically or on paper** with the IRS.



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Note: It is highly recommended, but not required, that the LTA office obtain a complete *processable* copy of the unprocessed return at the time of case intake. This may assist TAS in resolving the taxpayer's issue more quickly. The copy of the return must be signed and dated if the original was not electronically filed. Attach the copy of the return to the case in TAMIS. For additional information, see [IGM TAS-13-0222-0004](#), Interim Guidance on Changes to TAS Case Processing for Fiscal Year (FY) 2022 Filing Season.

C. Amended Returns (Issue Code 330)

TAS will accept certain amended return processing cases. TAS will continue to monitor the IRS's actual processing time for amended returns and adjust this guidance as necessary.

1. TAS Case Acceptance Criteria 9 – Congressional Referrals

Beginning **June 27, 2022**, TAS will accept cases involving the processing of Tax Year 2021 and prior year individual or business amended returns filed **either electronically or on paper** with the IRS.

Note: It is highly recommended, but not required, that the LTA office obtain a complete *processable* copy of the unprocessed return at the time of case intake. This may assist TAS in resolving the taxpayer's issue more quickly. The copy of the return must be signed and dated if the original was not electronically filed. Attach the copy of the return to the case in TAMIS. For additional information, see [IGM TAS-13-0222-0004](#), Interim Guidance on Changes to TAS Case Processing for Fiscal Year (FY) 2022 Filing Season.

II. TAS MONITORING OF IRS RETURN PROCESSING

TAS will monitor IRS processing of returns with the issues discussed above to reevaluate whether changes need to be made to timeframes or criteria included within this IGM. While this IGM is in effect, the Deputy National Taxpayer Advocate, or her designee, may amend this guidance by issuing a communication through the TAS Welcome Screen to all TAS employees.

III. EFFECT ON OTHER DOCUMENTS

TAS will include this case acceptance guidance in [IRM 13.1.7](#), Taxpayer Advocate Service (TAS) Case Criteria. This IGM modifies [IGM TAS-13-0522-0007](#), Interim Guidance on Changes to TAS Case Acceptance Criteria.

Contact

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

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