



OFFICE OF THE TAXPAYER ADVOCATE
WASHINGTON, DC 20224

September 27, 2022

Control No.: TAS-13-0922-0012

Expiration Date: 09/26/2024

Impacted IRM(s): IRM 13.1.17, IRM 13.1.18,
IRM 13.1.19, IRM 13.1.21, IRM 13.1.8

MEMORANDUM FOR TAXPAYER ADVOCATE SERVICE EMPLOYEES

FROM: Kim Stewart /s/ *Kim Stewart*
Acting Deputy National Taxpayer Advocate

SUBJECT: Interim Guidance on TAS Case Procedures to Secure Documentation for
Org. 1X Cases

This memo provides guidance to resolve cases in Taxpayer Advocate Management Information System (TAMIS) organization code (Org.) 1X. TAS has used Org. 1X to regularly monitor cases where the taxpayer is waiting for their original or amended return to be processed. TAS recently worked with Wage and Investment (W&I) to establish a “fast track” process for cases where TAS has been able to obtain a processible copy of the return. This guidance establishes procedures for the cases in Org. 1X eligible for the “fast track” process where TAS does not yet have a processible copy of the return and the return is not showing on an IRS system.

This guidance supplements [IGM TAS-13-0222-0004](#), Interim Guidance on Changes to TAS Case Processing for Fiscal Year (FY) 2022 Filing Season. Generally, it covers how TAS will identify the appropriate cases in Org. 1X inventory and transfer those cases to a local office. The local office will contact the taxpayer to obtain a processible copy of the return. Once the office has the return, it will transfer the case back to Org. 1X for the fast track process. If the taxpayer does not provide a processible copy of the return, TAS will follow its normal procedures and close the case.

SECTION 1: PROCEDURES TO IDENTIFY AND TRANSFER 2020 AND PRIOR YEAR RETURN CASES

1. TAS employees monitoring Org. 1X cases will follow case review procedures to review **tax year 2020 and prior** year return cases in Org. 1X to identify cases where a processible copy of the return is not available on an IRS system or in TAMIS.
 - a. **BMF Return** – Cases without a copy of the return in TAMIS or where the copy is not processible. Cases will be transferred by Org. 1X to the LTA office as discussed in Item 2 below. There is a small volume of cases involving these returns in Org. 1X and due to the variety of different form types and issues involved these cases

aren't readily compatible with the mail merge process discussed below for IMF cases.

- b. **IMF Return, No Copy in TAMIS** - Cases with no copy of the return attached in TAMIS. These taxpayers will be sent a mail merge letter requesting that they submit a processible copy of the return. Org. 1X will transfer the case to the LTA office if a processible copy of the return is not received within 45 days of the date the literal ****MMAYYYY**** and ****MMOYYYY**** was added to the TAMIS history to generate the mail merge letter.
 - c. **IMF Return, Copy of Return is Not Processible and No Prior Contact** – Cases where a copy of the return is attached in TAMIS, but it is not processible (unsigned and/or missing required schedules or information), and TAS has not contacted the taxpayer to request a processible copy of the return. Org. 1X will send a mail merge letter requesting the taxpayer submit a processible copy of the return. Org. 1X will transfer the case to the LTA office if the processible copy of the return is not received within 45 days of the date the literal ****UPRTNYYYY**** was added to the TAMIS history and a mail merge letter has been sent.
Note: In the mail merge letters discussed in Items (b) and (c) above the taxpayer will be directed to send the processible copy of the return to either the TAS Document Upload Tool (DUT) or by mail to the Atlanta TAS Office. TAS employees working these points of submission will follow the instructions in Section 2(4)(a) and (c) below to attach the copy of the return in TAMIS and update the TAMIS history.
 - d. **IMF Return, Copy of Return is Not Processible and Prior Contact** - Cases where a copy of the return is attached in TAMIS, but it is not processible (unsigned and/or missing required schedules or information), and TAS contacted the taxpayer to request a processible copy of the return using one of the mail merge letters discussed in Item (b) or (c) above. Org. 1X will transfer the case to the LTA office as TAS has already attempted to secure a processible copy through a mail merge process.
2. Once a return is identified as meeting transfer criteria, the employee will transfer the case to the LTA office by inputting the following on TAMIS:
 - a. Transfer Reason Code (TRC) 1, TP Best Interest
 - b. Transfer Reason: Transferring per IGM TAS-13-0922-0012
 - c. Local Use 2 Field: 1XLTR
 - d. TAMIS History: Returning to the LTA office to complete second request process for a processible copy of the return. [Indicate in the history whether the return is missing or unprocessable. If unprocessable, list what is missing from the return.]
 - e. TAMIS Case Action: Type 'F', follow-up date (FUD), in Action Type, 'complete second request letter' in Action/Requested Items and select the date five (5) workdays from the date of transfer.
 3. TAG will create a Business Objects Enterprise (BOE) report of the cases transferred and send this report to the Deputy Executive Directors Case Advocacy (DEDCAs) weekly so it can be shared with their LTA offices.
 4. For cases where a mail merge letter will be sent, the letters will be distributed to the designated TAS employees responsible for printing and mailing the letters. These letters



OFFICE OF THE TAXPAYER ADVOCATE
WASHINGTON, DC 20224

will be sent on behalf of a TAS executive and display the phone number for the NTA Toll-Free phone line. A copy of the letter will not be pasted into the TAMIS history or attached in TAMIS; rather the literal added to TAMIS will indicate which mail merge letter was sent to the taxpayer.

SECTION 2: LTA PROCEDURES FOR CASES TRANSFERRED FROM ORG 1X

Upon receipt of the transferred case, the LTA office will assign the case to a Case Advocate. The assigned case advocate or designated employee, as applicable, will take the following actions:

1. Prepare a letter using the taxpayer, Power of Attorney, or congressional office template, updating it based on the facts and circumstances of the taxpayer's situation, and giving the taxpayer thirty (30) days from the date of the letter to provide the requested documentation.
Note: These template letters are meant to ensure the taxpayer understands we need a copy of the entire signed, dated return to continue to advocate on their behalf. We also need, if available, any information or documentation indicating when the taxpayer originally filed the return.
2. Send the letter. For a case involving a Power of Attorney or congressional office the letter will be sent to the Power of Attorney or congressional office with a copy to the taxpayer.
Note: Although the congressional office is being sent a letter, this does not limit the LTAs' ability to discuss these cases with congressional staffers as part of their normal communications with congressional offices.
3. Set an FUD and monitor the case for forty (40) days for a response. If the taxpayer requests, the Case Advocate may grant additional time to obtain supporting documentation. If necessary, the Case Advocate can also contact the taxpayer directly to discuss what is needed.
4. Upon receipt of the documentation, the TAS employee will:
 - a. Attach the documentation to the TAMIS Attachment screen.
 - b. Check Integrated Data Retrieval System (IDRS) to determine if the return has posted since the mailing of the letter.
 - i. If the return has posted to IDRS or is showing as received but held by a Freeze code, the Case Advocate will continue working the case according to normal TAS case processing procedures. Do not transfer the case back to Org. 1X.
 - ii. If the return has **NOT** posted or does not show as received on IDRS the Case Advocate will verify the copy of the return is processible.
Note: A processible return is one that is, signed, dated, and includes all supporting schedules and attachments to substantiate the entries on the return. Refer to the specific form instructions for assistance.
 - c. If the return is processible, the TAS employee will update the TAMIS history with the literal ****OARYYYYY**** for IMF and ****OARMFTYYYYMM**** for BMF.

Example 1: If the return is a 2020 Form 1040, the TAS employee will input ****OAR2020**** in the TAMIS history.

Example 2: If the return is a first quarter 2020 Form 941, the TAS employee will input ****OAR01202003****.

- d. Transfer the case to Org. 1X using TRC 3, Workload Distribution, and Transfer Reason: Issue a Fast-Track OAR.
5. If the requested information is not received, close the case following the no response procedures in [IRM 13.1.21.2.2.20](#), No or Partial Reply from the Taxpayer. For purposes of this IGM, the template letter discussed above acts as the second request.

EFFECT ON OTHER DOCUMENTS

TAS **will not** incorporate this guidance into the next revision of IRM 13.1.17, Transferring TAS Cases, IRM 13.1.18, Resolving TAS Cases, IRM 13.1.19, Advocating with Operations Assistance Requests (OARs), IRM 13.1.21, Closing TAS Cases, or IRM 13.1.8, Congressional Affairs Program. This guidance supplements [IGM TAS-13-0222-0004](#). In the event any IRM with provisions discussed in this IGM is published while this IGM is in effect, this IGM will supersede the newly published IRM until the IGM expires or is rescinded.

CONTACT

If you have any questions, please contact [Michael T. Kenyon](#), Deputy Executive Director, Case Advocacy, Technical Support, 701-237-8299.

www.irs.gov