TAXPAYER ADVOCATE SERVICE
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OFFICE OF THE TAXPAYER ADVOCATE
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MEMORANDUM FOR TAXPAYER ADVOCATE SERVICE EMPLOYEES

FROM: Kim S. Stewart
Deputy National Taxpayer Advocate

Kim S. Stewart

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Date: 2026.09.11 08:16:37 -05'00'

SUBJECT: Interim Guidance on an Extension of Centralization of Certain Cases Meeting Established Bulk Operations Assistance Request Criteria and Processes

The purpose of this memorandum is to temporarily extend certain guidance previously found in IGM TAS-13-1127-0007 that streamlines our case advocacy processes and procedures. These process enhancements are designed to improve case processing efficiency of cases with similar systemic issues, reduce the volume of cases individually assigned to case advocates, and improve the distribution of cases among the TAS local offices.

Centralization of Bulk Operations Assistance Requests (OAR)

This memorandum modifies procedures for working the following TAS cases, where established bulk Operations Assistance Request (OAR) criteria are met:

- Refund Integrity Verification Operation (RIVO) Pre-Refund Wage Verification Hold (PRWVH); and
- Submissions Processing (SP) Form 1040X, Amended U.S. Individual Income Tax Return.

This interim guidance provides for the transfer of new and preexisting TAS cases meeting established bulk OAR criteria involving RIVO PRWVH and SP 1040X, from local office inventories to centralized groups in Phoenix. A designated group of TAS employees will work these cases to closure using preexisting Bulk OAR procedures.

Employees will transfer new and preexisting cases, both congressional and non-congressional, with Issue Code **(IC) 045**, Pre-Refund Verification Hold, and **IC 330**, Amended Returns, and meeting established bulk OAR criteria as follows:

- Transfer RIVO PRWVH to the Phoenix Special 1 group.
- Transfer SP 1040X to the Phoenix Special 2 group.

Prior to transferring qualified new cases to the applicable Special group, the case advocate will review the case and determine if bulk OAR criteria are met within seven (7) business days of the date the case is initially assigned or transferred to the local office. Pre-existing cases meeting bulk OAR criteria and where an individual OAR has not already been issued will be transferred as they are identified by case advocates working the case(s). If unusual circumstances are identified, the case will be elevated to local office management for a transfer determination.

Note: TAS employees will contact management immediately to discuss the case when they identify a time-sensitive issue that could adversely impact the taxpayer if actions are not taken immediately. See IRM 13.1.16.8.1, Immediate Elevation of Emergency Cases.

For cases where bulk OAR criteria are met and the first status update has not been provided, the requirements to perform status updates, follow-up tasks and closing requirements are suspended. Instead, for non-congressional cases, a mail merge letter process will be used to inform the taxpayer that we have assigned their case to a centralized group for resolution. These letters inform the taxpayer that TAS will not provide periodic status updates about their case, but we may contact them to request additional information if needed and will send a closing letter once their case has been resolved.

For cases where bulk OAR criteria are not met, the first status update must be made by the case advocate. Initial action and first status update requirements are **not** suspended for these cases.

Note: Cases can be transferred to the Special 1 or 2 groups at any time throughout the life of the case if bulk OAR criteria are met.

For congressional cases, the Local Taxpayer Advocate (LTA) (or designee) will serve as the point of contact with congressional offices. The mail merge letter process discussed above will not be used. The LTA (or designee) will:

- conduct the initial actions and first status update;
- inform the congressional office that the case has been assigned to a designated team specializing in their constituent's issue;
- set realistic expectations and respond to inquiries and requests for updates appropriately;
- provide status updates as part of their normal interactions with the congressional office;
- request additional information, if necessary to resolve the constituent's issue,
- complete the closing contact; and
- document all conversations in Phoenix.

<u>Transferring and Working Special 1 and 2 Group Cases</u>

Before transferring a case to the Special 1 or 2 group, case advocates:

1. Will document Phoenix with their determination per the applicable bulk OAR instructions:

   - RIVO (Pre-Refund Wage Verification Hold) Bulk OAR Instructions
   - SP 1040X Bulk OAR Instructions

2. Will **NOT** set a Task for follow up or Estimated Completion Date (ECD). Any existing Phoenix Tasks and ECDs can be closed using the transfer date.

3. Once transferred to the appropriate centralized Special group, the centralized team will review the case to ensure it meets bulk OAR criteria.
   a. For cases where bulk OAR criteria is not met, the case will be returned to the local office for advocacy and normal case processing per IRM 13.1, Taxpayer Advocate Case Procedures.
   b. For cases meeting bulk OAR criteria, the centralized team will advocate via the bulk OAR process and close the case once the bulk OAR is completed, if appropriate.
   c. For cases where other issues are present subsequent to the completion of the bulk OAR, the case will be returned to the local office for further advocacy and normal case processing per IRM 13.1, Taxpayer Advocate Case Procedures.
      i. The centralized team will send an email notification of the reassignment to the originating local office.

Note: LTAs may request a case assigned to the Special 1 or 2 groups be returned to their office by sending an encrypted email to *TAS TAG Policy and Guidance.

4. For cases returned to the local office, within five (5) workdays of reassignment, the receiving local office will review and assign the case to a case advocate to: set or update the ECD, contact the taxpayer or representative to provide a status update, and work the case following normal case processing procedures in IRM 13.1 Taxpayer Advocate Case Procedures.

5. For cases where the bulk OAR has resolved the taxpayer's issue, employees assigned to Special groups will close the case in Phoenix. Each week, Technical Analysis and Guidance (TAG) will generate closing letters for those cases closed during the prior week.

6. TAS's Quality Review Program will not review cases closed in the Special 1 or 2 groups or for the time during which a case is assigned to Special 1 or 2 groups.

Bulk OAR Precedence Determination

There may be instances where a case meets the criteria for more than one bulk OAR. When this occurs, precedence should be applied as indicated below. Precedence has been determined based on the length of time it is expected for each bulk OAR to be processed, with one (1) being most expeditious resolution and two (2) being the least expeditious.

1. RIVO PRWVH (Special 1)
2. SP 1040X (Special 2)

TAS will continue to monitor the effectiveness of the bulk OAR processes and centralization. The Deputy National Taxpayer Advocate may modify or rescind this guidance at any time by notifying TAS employees through the issuance of a TAS Welcome Screen article discussing the change in guidance.

Effect on Other Documents: This IGM supersedes TAS-13-1124-0007 (November 11, 2024). TAS will not incorporate this guidance into the next revision of IRM 13.1.16, Receipt and Intake of TAS Cases; IRM 13.1.17, Transferring TAS Cases; IRM 13.1.18, Resolving TAS Cases; or IRM 13.1.21, Closing TAS Cases.

Please contact Kelly McConnell, Deputy Executive Director of Case Advocacy, Intake and Technical Support, at (208) 363-8845, if you have questions.

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