



OFFICE OF THE TAXPAYER ADVOCATE
WASHINGTON, DC 20224

October 7, 2022

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MEMORANDUM FOR TAXPAYER ADVOCATE SERVICE EMPLOYEES

FROM: /s/ Kim Stewart
Acting 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 during calendar year 2022. Because of recent IRS progress, TAS is now able to modify the temporary guidance in [IGM TAS-13-0522-0007](#), Sections B2 and C2. The temporary guidance in that IGM limited acceptance of original and amended return (Issue Codes 310 and 330) cases for Tax Year 2020 and earlier individual or business returns filed on paper. TAS is now modifying its guidance on when it will accept Criteria 1-4 (Economic Burden), and 8 (Best Interest of the Taxpayer) cases for these return processing issues. TAS will continue to monitor the IRS Surge Team's processing of returns to determine when we can remove the remaining temporary limitations on acceptance of paper original and amended return cases.

The following new Sections B2 and C2 replace what is in [IGM TAS-13-0522-0007](#), Interim Guidance on Changes to TAS Case Acceptance Criteria with respect to paper returns. The guidance in [IGM TAS-13-0522-0007](#) sections B1 and C1 relating to congressional referrals, as well as the guidance regarding accepting electronically filed returns and accepting cases where the processing issue is a secondary issue, is still in effect.

B. Original Returns (Issue Code 310)

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

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1. TAS Case Acceptance Criteria 1-4 (Economic Burden), and 8 (Best Interest of the Taxpayer)

Beginning on **October 15, 2022**, TAS will accept cases meeting these criteria involving the processing of Tax Year 2020 and earlier individual or business original returns **mailed to the IRS before January 1, 2022**. If the return is not yet showing as received on IDRS, TAS will use the date the taxpayer indicates the return was filed.

Note: It is highly recommended, but not required, that TAS employees obtain a complete *processable* copy of the unprocessed paper return at the time of case intake. This may assist TAS in resolving the taxpayer's issue more quickly. A processible copy of the return is signed and dated with all required supporting schedules. 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.

Note: Employees can use IDRS Command Code TRDBV, Element/Data Lines 15 and 16 to determine if a return was electronically filed (MEFILE) or filed on paper. See [IRM Exhibit 2.3.73-3](#), COMMAND CODE TRDBV.

TAS **will not** accept cases solely involving the processing of a Tax Year 2021 individual or business original **paper return mailed to the IRS** at this time.

C. Amended Returns (Issue Code 330)

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

1. TAS Case Acceptance Criteria 1-4 (Economic Burden), and 8 (Best Interest of the Taxpayer)

Beginning **October 15, 2022**, TAS will accept cases meeting these criteria involving the processing of Tax Year 2020 and earlier individual or business amended returns **mailed to the IRS before January 1, 2022**, based on the IDRS Transaction Code 971 Action Code 120. If the return is not yet showing as received on IDRS, TAS will use the date the taxpayer indicates the return was filed.

Note: It is highly recommended, but not required, that TAS employees obtain a complete *processable* copy of the unprocessed paper return at the time of case intake. This may assist TAS in resolving the taxpayer's issue more quickly. A processible copy of the return is signed and dated with all required supporting schedules. Attach the copy of the return to the case in TAMIS. For additional information, see [IGM TAS-13-0222-0004](#).



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Note: Employees can use IDRS Command Code TRDBV, Element/Data Lines 15 and 16 to determine if a return was electronically filed (MEFILE) or filed on paper. See [IRM Exhibit 2.3.73-3](#), COMMAND CODE TRDBV.

TAS **will not** accept cases solely involving the processing of a Tax Year 2021 individual or business amended **paper return mailed to the IRS** at this time.

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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