



OFFICE OF THE TAXPAYER ADVOCATE  
WASHINGTON, DC 20224

October 1, 2024

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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 \(IRM\) Internal Revenue Manual \(IRM\) 13.1.7.3.4](#), Public Policy.

Under [Internal Revenue Code \(IRC\) Section 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 five 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:**

Current tax year returns assigned to Taxpayer Service's Return Integrity & Verification Operations function for resolution of a Pre-Refund Wage Verification Hold before March 15<sup>th</sup> of the year. This limitation does not apply to cases involving prior year returns.

2. Cases involving revocation, limitation, or denial of a passport under [IRC Section 7345](#).
3. Cases that have been referred to a Private Collection Agency for collection of a federal tax debt under [IRC Section 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 Section 6033\(j\)](#).

Cases where the Local Taxpayer Advocate determines that the taxpayer's specific facts warrant assistance from TAS to advocate for the taxpayer.



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**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-13-0123-0001 (January 23, 2023). TAS will update the reference to this guidance in [IRM 13.1.7](#), Taxpayer Advocate Service (TAS) Case Criteria, but will not incorporate the specific guidance in the IRM as TAS will issue guidance at least once every two years on case issues authorized for acceptance under TAS Case Criteria 9.

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

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