



OFFICE OF THE TAXPAYER ADVOCATE  
WASHINGTON, DC 20224

November 9, 2024

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Expiration Date: 11/08/2026  
Impacted IRM(s): IRM 13.1.22 and  
IRM 13.1.17

MEMORANDUM FOR TAXPAYER ADVOCATE SERVICE EMPLOYEES

FROM: /s/ Kim S. Stewart  
Deputy National Taxpayer Advocate

SUBJECT: Interim Guidance on the Assignment of Cases to TAS Local Offices

A primary mission of the Taxpayer Advocate Service (TAS) is to protect taxpayer's rights and provide impartial and confidential advocacy on behalf of taxpayers. To accomplish this critical component of our mission, TAS continues to focus our advocacy efforts with the IRS on addressing process backlogs that impact taxpayers. The backlogs experienced by the IRS have strained their staffing and resources, and resulted in an overall increase in TAS cases as taxpayers and taxpayer representatives seek out TAS for assistance.

To address IRS processing backlogs and to improve our service and timeliness to the taxpayers we serve, TAS temporarily modified some TAS case processing to streamline our processes and procedures so that case advocates can accommodate the increase in requests for assistance and have the opportunity to meaningfully and impactfully advocate for our taxpayers. To continue our mission of advocacy and to further mitigate the challenges of these increases, TAS is issuing a series of interim guidance to further modify procedures and processes temporarily to allow case advocates to better serve and advocate for our taxpayers. The new modifications are designed to reduce the volume of cases individually assigned to case advocates and improve the distribution of cases among the TAS local offices. The following changes will take effect on **November 18, 2024**.

TAS will primarily use the Zip Code Routing (ZCR) process to direct offices where to transfer cases for assignment. The Executive Director Case Advocacy – Intake and Technical Support (EDCA-ITS) organization will routinely monitor local office inventories and adjust the zip code assignment(s), as needed. This will provide a more uniform distribution of cases. Our goal is to have the average office-level inventory align with the national average and reduce disparity between offices. When additional adjustments are warranted, EDCA-ITS will work with impacted TAS Areas and local offices to rebalance cases by reassigning cases from one office to another. In addition, TAS will continue to explore options to improve equitable distribution of cases, including leveraging its new Phoenix tools, when available. Inventory distribution will not impact the

national average volume of TAS cases; it will only redistribute work when management determines it is necessary and appropriate.

TAS will no longer perform weekly national workload balancing (N-WLB). Furthermore, TAS will temporarily suspend much of the guidance in [IRM 13.1.22](#), Manual Inventory Balancing Procedures, specifically guidance that describes when to transfer a case for workload balancing among TAS local offices. TAS will continue to use the following sections of [IRM 13.1.22](#), when determining the routing and assignment of cases. The following sections of [IRM 13.1.22](#) are **not** suspended:

- [IRM 13.1.22.4](#), Deferral Rules
- [IRM 13.1.22.5](#), Accounting for a New Hire and On-the-Job Instructor (OJI)
- [IRM 13.1.22.8](#), Special Instructions for Spanish Cases
- [IRM 13.1.22.9.1](#), Permanent Part-Time Case Advocates
- [IRM 13.1.22-1](#), TAMIS Employee Screen

However, [IRM 13.1.22.4\(2\)](#), Deferral Rules, is modified as follows:

- When a CA/BCA will be out of the office for **three weeks** or more (i.e., **twenty-one or more consecutive calendar days**) but less than 45 calendar days, the Inactive Indicator field on the TAMIS Employee Screen must be changed to deferral by close of business (COB) the workday prior to the CA/BCA's scheduled departure.
- Note: Deferral rules are intended to ensure consistent and equitable inventory distribution at the local TAS office level. Deferral status is not to be used to determine case assignment on an individual level. TAS expects managers to use discretion when assigning cases to individual employees, taking into consideration things like leave status, training schedules, and other factors as appropriate.

In addition, [IRM 13.1.22.5](#), Accounting for a New Hire and On-the-Job Instructor (OJI), is modified as follows:

- This section will no longer apply to employees acting as an OJI as that role is now performed by the Case Advocate Training Support (CATS) program. See [IRM 1.4.13.6.1.1](#), CATS Case Assignment, for case assignment procedures for these employees.
- During the period of time a new hire is 100 percent deferred and has no assigned cases, their status on TAMIS will be deferral. When the new hire is assigned one or more cases their status on TAMIS will be changed from deferral to **active**.
- Managers will gradually increase the level of the new hires' availability until the training period is completed by following these steps in [IRM 13.1.22.5\(a\)](#) and (b).

### **Steps in Case Routing**

TAS will use the following steps to determine where to route a case once initial intake is complete:

1. Determine if [TAS-13-0924-0003](#), Interim Guidance on Centralization of New TAS Non-Congressional Systemic Burden cases, or subsequent Internal Guidance Memorandums discussing the routing of specific types of cases apply.
2. Determine whether the TAS Case Transfer Guidelines apply.
3. If the TAS Case Transfer Guidelines do not apply, route the case using ZCR.



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4. For Spanish Cases Only, follow the guidance in [IRM 13.1.22.8](#), Special Instructions for Spanish Cases.
5. When additional adjustments to TAS local office inventories are needed EDCA-ITS will work with the impacted TAS Areas and local offices to support the equitable redistribution of cases.

Once the case intake process has been completed and the case is transferred to the receiving local TAS office's unassigned inventory queue, the local TAS office employees **will not** perform the intake process again or reconsider case acceptance criteria. Instead, the manager will assign the case per normal processes.

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**

TAS **will not** incorporate this guidance into the next revision of IRM 13.1.17, Transferring TAS Cases, and IRM 13.1.22, Manual Inventory Balancing Procedures. In the event any IRM with provisions discussed in the 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 [Kelly McConnell](#), Acting Deputy Executive Director, Case Advocacy, Technical Support, 208-363-8845.

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