



OFFICE OF THE TAXPAYER ADVOCATE  
WASHINGTON, DC 20224

December 29, 2023

Control No.: TAS-13-1223-0009  
Expiration Date: May 31, 2024  
Impacted IRM(s): IRM 13.1.18

MEMORANDUM FOR TAXPAYER ADVOCATE SERVICE EMPLOYEES

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

SUBJECT: Interim Guidance on Extension of Temporary Modifications to Case Processing Timeframes

The purpose of this memorandum is to temporarily extend specific guidance previously found in IGM TAS-13-0923-0007, Interim Guidance on Additional Extension of Certain Temporary Modifications to Case Procedures (expiration date December 31, 2023). To continue to assist with the transition back to normal TAS operating procedures and prepare for the upcoming filing season, I am granting an additional temporary extension of the following modifications to case procedures until May 31, 2024:

- After the initial contact, employees will contact the taxpayer or representative every **45** calendar days unless circumstances necessitate the employee contact the taxpayer or representative sooner. Contact dates may be greater than **45 calendar days** but only if the taxpayer or representative is in agreement, and that agreement is documented in the TAMIS history. Contacts with the taxpayer or representative must be made on or before the date promised (NCD). If contacts are made by correspondence, the letter must be mailed on or before the NCD for the next contact date to be considered timely. If the taxpayer or representative specifically requests "no contact" until the issue is resolved, document the TAMIS history. *Impacted IRM:* [IRM 13.1.18.4\(4\)\(b\)\(d\)\(e\)](#), Time Frames for Taking Case Actions.
- If the initial contact is not completed during case intake, contact the taxpayer or representative by telephone within **5 workdays** of the assignment of the case to the Case Advocate for criteria 1-4 cases, and within **10 workdays** of the assignment of the case to the Case Advocate for criteria 5-9 cases, to notify the taxpayer or representative of TAS's involvement and independence from the IRS. *Impacted IRM:* [IRM 13.1.18.6\(1\)](#), Initial Contact Completed by Case Advocates.

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.



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**EFFECT ON OTHER DOCUMENTS**

TAS **will not** incorporate this guidance into the next revision of IRM 13.1.18, Resolving TAS Cases. This IGM supersedes IGM TAS-13-0923-0007, Interim Guidance on Additional Extension of Certain Temporary Modifications to Case Procedures. 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 [Kelly McConnell](#), Acting Deputy Executive Director, Case Advocacy, Technical Support, 208-363-8845.

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