



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

1.1.8

NOVEMBER 4, 2022

EFFECTIVE DATE

(11-04-2022)

PURPOSE

- (1) This transmits revised IRM 1.1.8, *Organization and Staffing, Taxpayer Advocate Service*. This IRM section provides the organizational structure of the Taxpayer Advocate Service.

MATERIAL CHANGES

- (1) Updated the title of this IRM from National Taxpayer Advocate to Taxpayer Advocate Service to accurately reflect the actual title of the organization.
- (2) IRM 1.1.8.1, added internal control section.
- (3) IRM 1.1.8.2, revised content to provide the statutory authority for the Office of the Taxpayer Advocate.
- (4) IRM 1.1.8.3, updated to current TAS structure.
- (5) IRM 1.1.8.3.1, updated to current TAS structure.
- (6) IRM 1.1.8.3.2, updated to current TAS structure.
- (7) IRM 1.1.8.3.3, updated to current TAS structure.
- (8) IRM 1.1.8.3.4, updated to current TAS structure.
- (9) IRM 1.1.8.3.4.1, updated to current TAS structure.
- (10) IRM 1.1.8.3.4.1.1, updated to current TAS structure.
- (11) IRM 1.1.8.3.4.1.2, updated to current TAS structure.
- (12) IRM 1.1.8.3.4.2, updated to current TAS structure.
- (13) IRM 1.1.8.3.4.2.1, updated to current TAS structure.
- (14) IRM 1.1.8.3.4.3, updated to current TAS structure.
- (15) IRM 1.1.8.3.4.4, updated to current TAS structure.
- (16) IRM 1.1.8.4, updated to current TAS structure.
- (17) IRM 1.1.8.4.1, updated to current TAS structure.
- (18) IRM 1.1.8.4.1.1, updated to current TAS structure.
- (19) IRM 1.1.8.4.2, updated to current TAS structure.
- (20) IRM 1.1.8.4.2.1, updated to current TAS structure.
- (21) IRM 1.1.8.4.3, updated to current TAS structure.
- (22) IRM 1.1.8.4.3.1, updated to current TAS structure.

- (23) IRM 1.1.8.4.3.1.1, updated to current TAS structure.
- (24) IRM 1.1.8.4.3.1.2, updated to current TAS structure.
- (25) IRM 1.1.8.4.3.1.3, updated to current TAS structure.
- (26) IRM 1.1.8.4.3.1.4, updated to current TAS structure.
- (27) IRM 1.1.8.4.3.2, updated to current TAS structure.
- (28) IRM 1.1.8.4.3.3, updated to current TAS structure.
- (29) IRM 1.1.8.4.3.3.1, updated to current TAS structure.
- (30) IRM 1.1.8.4.3.3.2, updated to current TAS structure.
- (31) IRM 1.1.8.4.3.4, updated to current TAS structure.
- (32) IRM 1.1.8.4.3.4.1, updated to current TAS structure.
- (33) IRM 1.1.8.4.3.4.2, updated to current TAS structure.
- (34) IRM 1.1.8.4.4, updated to current TAS structure.
- (35) IRM Exhibit 1.1.8-1 was removed. A link to the TAS Organization Chart is included in IRM 1.1.8.2(2).
- (36) This IRM was so outdated, that the majority of the IRM was rewritten to reflect the current organizational state of TAS.

EFFECT ON OTHER DOCUMENTS

This supersedes IRM 1.1.8, dated June 9, 2005.

AUDIENCE

All IRS employees

Erin M. Collins
National Taxpayer Advocate

1.1.8

Taxpayer Advocate Service

Table of Contents

1.1.8.1 Program Scope and Objectives

1.1.8.1.1 Authority

1.1.8.1.2 Program Objectives and Review

1.1.8.1.3 Terms

1.1.8.1.4 Acronyms

1.1.8.1.5 Related Resources

1.1.8.2 Office of the Taxpayer Advocate

1.1.8.3 National Taxpayer Advocate

1.1.8.3.1 Senior Advisor to the NTA

1.1.8.3.2 Division Counsel/Associate Chief Counsel (National Taxpayer Advocate Program)

1.1.8.3.3 Low Income Taxpayer Clinic Program Office

1.1.8.3.4 Executive Director, Systemic Advocacy

1.1.8.3.4.1 Deputy Director for Systemic Advocacy, Proactive Advocacy

1.1.8.3.4.1.1 Advocacy Implementation & Evaluation

1.1.8.3.4.1.2 Research & Analysis

1.1.8.3.4.2 Deputy Director for Systemic Advocacy, Technical Advocacy

1.1.8.3.4.2.1 Taxpayer Advocacy Panel

1.1.8.3.4.3 Advocacy Efforts

1.1.8.3.4.4 TAS Attorney Advisors

1.1.8.4 Deputy National Taxpayer Advocate

1.1.8.4.1 Executive Director, Case Advocacy

1.1.8.4.1.1 Deputy Executive Directors, Case Advocacy

1.1.8.4.2 Executive Director, Case Advocacy, Intake and Technical Support

1.1.8.4.2.1 Centralized Case Intake

1.1.8.4.2.1.1 NTA Toll Free Operations

1.1.8.4.2.2 District of Columbia LTA Office

1.1.8.4.2.3 Deputy EDCA-ITS, Technical Support

1.1.8.4.2.3.1 Internal Technical Advisory Program

1.1.8.4.2.3.2 Technical Analysis and Guidance

1.1.8.4.2.3.3 Business Assessment

1.1.8.4.3 Executive Director, Operations Support

1.1.8.4.3.1 Deputy Operations Support

1.1.8.4.3.1.1 Learning & Education

1.1.8.4.3.1.2 Case Advocate Training Support

1.1.8.4.3.1.3 Leadership Development & Support

-
- 1.1.8.4.3.1.4 Quality Review Program
 - 1.1.8.4.3.2 Financial Operations
 - 1.1.8.4.3.3 Business Systems Planning
 - 1.1.8.4.3.3.1 TAS Solutions and Development
 - 1.1.8.4.3.3.2 TAS Systems Operations and Support
 - 1.1.8.4.3.4 Communications, Stakeholder Liaison & Online Services
 - 1.1.8.4.3.4.1 Marketing & Communications
 - 1.1.8.4.3.4.2 Multimedia & Technology
 - 1.1.8.4.4 Office of Equity, Diversity & Inclusion

1.1.8.1
(11-04-2022)
Program Scope and Objectives

- (1) *Purpose:* This IRM section provides the organizational structure of the Taxpayer Advocate Service (TAS).
- (2) *Audience:* This IRM is intended for all IRS employees.
- (3) *Policy Owner:* The Deputy National Taxpayer Advocate (DNTA).
- (4) *Program Owner:* The National Taxpayer Advocate (NTA).

1.1.8.1.1
(11-04-2022)
Authority

- (1) TAS employees have both statutory authorities and delegated authorities when advocating for taxpayers.
- (2) Statutory authorities for TAS are found in Internal Revenue Code (IRC) 7803(c) and IRC 7811.
- (3) Delegated authorities are granted to the NTA by the Commissioner and, when appropriate, redelegated by the NTA to TAS employees. Delegated authorities allow TAS employees to resolve certain issues in the same manner as other functions within the IRS, exercising the same authorities that are routine in nature. IRM 1.2.2.12, Delegations of Authority for Taxpayer Advocate Service Activities, details the authorities of TAS employees.. IRM 13.1.4, TAS Authorities, provides extensive details about the scope of TAS's authorities.
- (4) When TAS employees do not have authority to take actions on a case, an Operations Assistance Request (OAR) must be used. See IRM 13.1.19, Advocating with Operations Assistance Requests (OARs).
- (5) Local Taxpayer Advocates (LTAs) are granted the authority to issue, modify, or rescind Taxpayer Assistance Orders (TAOs). See IRM 1.2.2.12.1, Delegation Order 13-1 (Rev. 1), Authority to Issue, Modify or Rescind Taxpayer Assistance Orders, and IRM 13.1.20, Taxpayer Assistance Order (TAO) Process.

1.1.8.1.2
(11-04-2022)
Program Objectives and Review

- (1) The objective of this IRM is to provide a road map of TAS resources. See IRM 13.1.1, Taxpayer Advocate Guiding Principles of the Office of the Taxpayer Advocate, for a detailed discussion of the evolution, mission, authority, and guiding principles of TAS.
- (2) For an overview of TAS see the *TAS Organizational Chart*.

1.1.8.1.3
(11-04-2022)
Terms

- (1) The following table provides a list of terms used throughout this IRM.

Term	Definition
Advocacy	The willingness and ability to see the situation from a taxpayer's perspective, advocate for the taxpayer's rights, and assist IRS leadership in integrating the taxpayer's perspective into tax administration

Term	Definition
Case Advocacy	The TAS function whose purpose is to advocate for a taxpayer. (This could include Intake Advocates, Case Advocates, Lead Intake Advocates, Lead Case Advocates, Taxpayer Advocate Group Managers, LTAs, etc.)
Independence	The ability to objectively advocate for the taxpayer separately from the IRS.
Impartiality	An unbiased assessment of the taxpayer's situation and feelings.
Operations Assistance Request (OAR)	Conveys a recommendation or request that the IRS act to resolve when TAS lacks the statutory or delegated authority to resolve a taxpayer's problem.
Systemic Advocacy	The TAS function whose purpose is to identify areas in which groups of taxpayers are experiencing problems with the IRS and to the extent possible, propose administrative or legislative changes to resolve or mitigate those problems.
Systemic Advocacy Management System (SAMS)	Taxpayers, tax professionals, academic/research institutions, IRS/Counsel/Appeals/TAS employees, and others use SAMS to submit systemic issues to TAS.
Taxpayer Assistance Order (TAO)	A statutory tool used by TAS to order the IRS to take certain actions as permitted by law, cease certain actions or refrain from taking certain actions. See IRC 7811, Treasury Regulation 301.7811-1, and IRM 13.1.20, TAS Taxpayer Assistance Order (TAO) Process.

Term	Definition
Taxpayer Bill of Rights (TBOR)	The TBOR lists rights that already existed in the tax code, putting them in simple language and grouping them into 10 fundamental rights. Employees are responsible for being familiar with and acting in accord with taxpayer rights. See IRC 7803(a)(3), Execution of Duties in Accord with Taxpayer Rights. For additional information about the TBOR, see https://www.irs.gov/taxpayer-bill-of-rights .

1.1.8.1.4
(11-04-2022)
Acronyms

- (1) The following table provides a list of acronyms and definitions used throughout this IRM.

Acronym	Definition
ARC	Annual Report to Congress
BA	Business Assessment
BSP	Business Systems Planning
CATS	Case Advocate Training Support
CCI	Centralized Case Intake
CCNTA	Division Counsel/Associate Chief Counsel (National Taxpayer Advocate Program)
CSO	Communications, Stakeholder Liaison & Online Services
DC LTA	District of Columbia Local Taxpayer Advocate
DEDCA	Deputy Executive Director Case Advocacy
DEDSA-PA	Deputy Director for Systemic Advocacy, Proactive Advocacy
DEDSA-TA	Deputy Director for Systemic Advocacy, Technical Advocacy
DNTA	Deputy National Taxpayer Advocate
EDCA	Executive Director Case Advocacy

Acronym	Definition
EDCA-ITS	Executive Director Case Advocacy, Intake and Technical Support
EDI	Equity, Diversity & Inclusion
EDSA	Executive Director Systemic Advocacy
EEO	Equal Employment Opportunity
IMD	Internal Management Document
IRC	Internal Revenue Code
IRM	Internal Revenue Manual
IRS	Internal Revenue Service
ITAP	Internal Technical Advisory Program
L&E	Learning & Education
LDS	Leadership Development & Support
LITC	Low Income Taxpayer Clinic
LTA	Local Taxpayer Advocate
M&C	Marketing & Communications
M&T	Multimedia & Technology
NTA	National Taxpayer Advocate
OAR	Operations Assistance Request
QRP	Quality Review Program
R&A	Research & Analysis
SA	Systemic Advocacy
SAMS	Systemic Advocacy Management System
SPOC	Single Point of Contact
TAG	Technical Analysis and Guidance
TAMIS	Taxpayer Advocate Management Information System
TAO	Taxpayer Assistance Order
TAP	Taxpayer Advocacy Panel
TAS	Taxpayer Advocate Service
TBOR	Taxpayer Bill of Rights

Acronym	Definition
TAS Solutions and Development	TSD
W&I	Wage & Investment

1.1.8.1.5
(11-04-2022)
Related Resources

- (1) Below is a list of resources employees may use in conjunction with this IRM:
- a. IRM 1.2.2.12, Delegation of Authorities for Taxpayer Advocate Service Activities.
 - b. IRM 13.1, Taxpayer Advocate Case Procedures.
 - c. IRM 13.1.1, Taxpayer Advocate Guiding Principles of the Office of the Taxpayer Advocate.
 - d. IRM 13.2, Systemic Advocacy.
 - e. IRM 13.2.8, National Taxpayer Advocate's Annual Reports to Congress (ARC).
 - f. IRM 13.6, Taxpayer Advocate Service Communications.
 - g. IRM 13.7, Taxpayer Advocacy Panel Program.
 - h. *TAS Organizational Chart*.

1.1.8.2
(11-04-2022)
Office of the Taxpayer Advocate

- (1) IRC 7803(c)(2)(A) provides that it is the function of the Office of the Taxpayer Advocate to:
- a. Assist taxpayers in resolving problems with the IRS.
 - b. Identify areas in which taxpayers have problems in dealings with the IRS.
 - c. To the extent possible, propose changes in the administrative practices of the IRS to mitigate problems identified in IRM 1.1.8.2 (1)(a).
 - d. Identify potential legislative changes which may be appropriate to mitigate such problems.

1.1.8.3
(11-04-2022)
National Taxpayer Advocate

- (1) The NTA is appointed by the Secretary of the Treasury, following consultation with the IRS Commissioner. The NTA, an independent voice inside the IRS, reports directly to the Commissioner and also reports to Congress on areas of the tax law that impose significant burdens on taxpayers or the IRS, including potential legislative changes. The NTA serves as the advocate for taxpayers within the IRS and before Congress.
- (2) To ensure both independence and impartiality on the part of TAS employees when dealing with tax related concerns, all TAS employees report directly to the NTA, or delegate. See IRC 7803(c)(4)(A)(i).
- (3) The NTA is required by IRC 7803(c)(2)(B) to provide two annual reports directly to Congress without any prior review or comment from the Commissioner, the Secretary of the Treasury, the Oversight Board, any other officer or employee of the Department of the Treasury, or the Office of Management and Budget. See IRM 13.2.8, National Taxpayer Advocate's Annual Reports to Congress (ARC).
- a. The first report contains objectives of the Office of the Taxpayer Advocate for the fiscal year beginning in that calendar year. This report is to provide full and substantive analysis including statistical information on the activities of the office and issues affecting taxpayers and is due not later than June 30 each calendar year.

- b. The second report is on the activities of the NTA during the fiscal year ending that calendar year and is due no later than December 31 each calendar year. Among other things, the activities report must identify the initiatives the Office of the Taxpayer Advocate has taken to improve taxpayer services and IRS responsiveness, contain recommendations received from individuals who have the authority to issue a TAO, describe in detail the progress made in implementing these recommendations, contain a summary of the 10 most serious problems which taxpayers face in dealing with the IRS, include recommendations for such administrative and legislative actions as may be appropriate to resolve such problems, identify areas of the tax law that impose significant compliance burdens on taxpayers or the IRS, including specific recommendations for remedying these problems, identify the 10 most litigated issues for each category of taxpayers, including recommendations for mitigating such disputes, and include other such information as the National Taxpayer Advocate may deem advisable.
- (4) Per IRC 7803(c)(2)(C), the NTA shall:
- a. Monitor the coverage and geographic allocation of local offices of taxpayer advocates.
 - b. Develop guidance to be distributed to all IRS officers and employees outlining the criteria for referral of taxpayer inquiries to local offices of taxpayer advocates. See IRM 13.1.7, Taxpayer Advocate Service (TAS) Case Criteria.
 - c. Ensure that the local telephone number for each local office of the taxpayer advocate is published and available to taxpayers served by the office.
 - d. In conjunction with the Commissioner, develop career paths for LTAs choosing to make a career in the Office of the Taxpayer Advocate.
- (5) Per IRC 7803(c)(2)(D), the NTA has the responsibility and authority to:
- a. Appoint LTAs and make available at least one such advocate for each state.
 - b. Evaluate and take personnel actions (including dismissal) with respect to any employee of any local office of a taxpayer advocate.
- Note:** The statute references only an employee of a local office. The statute does not give the NTA the authority to evaluate and take personnel actions (including dismissal) for TAS employees not in a local office without following the process that the rest of the IRS uses.
- (6) Reporting to the NTA are:
- a. Senior Advisor to the NTA
 - b. Senior Advisor to the NTA - Research
 - c. Low Income Taxpayer Clinic Program Office
 - d. Executive Director Systemic Advocacy
 - e. Deputy National Taxpayer Advocate

- 1.1.8.3.1
(11-04-2022)
Senior Advisor to the NTA
- (1) The Senior Advisor to the NTA is primarily responsible for providing advice and assistance on the legislative recommendations contained in the ARC. This position also is a liaison with members of Congress and Congressional Committees on TAS activities, initiatives, and proposals, liaison with other Federal and State agencies or their representatives and advises and consults with the NTA concerning TAS policy.
- 1.1.8.3.2
(11-04-2022)
Division Counsel/Associate Chief Counsel (National Taxpayer Advocate Program)
- (1) The Division Counsel/Associate Chief Counsel (National Taxpayer Advocate Program) (CCNTA) and staff are employed by the Office of Chief Counsel to provide legal advice and support to the NTA and TAS.
 - (2) CCNTA advises the NTA and TAS about the scope of TAS's statutory or delegated authority; issues involving TAS legislative proposals or any other matter related to the NTA's Reports to Congress; and the issuance of Counsel guidance, legislative proposals, regulations, and other advice that impacts areas of interest to the NTA and TAS.
 - (3) CCNTA is responsible for legal interpretations of the following assigned sections of the Internal Revenue Code: 7526 (low income taxpayer clinics), 7803(a)(3) (taxpayer rights), 7803(c) (Office of the Taxpayer Advocate, including reports to Congress, confidentiality, Taxpayer Advocate Directives), and 7811 (taxpayer assistance orders).
 - (4) Under IRC 7803(b)(2), Counsel is responsible for interpreting the Internal Revenue Code. Do not confuse the attorneys in CCNTA with the attorney advisors in TAS. If TAS employees need legal advice to resolve a TAS case or systemic issue, they should seek advice from Counsel. See IRM 13.1.10.2, Obtaining Legal Advice from Chief Counsel. But see IRM 1.1.8.3.4.4, TAS Attorney Advisors, for details about when to use the TAS Attorney Advisors.
- 1.1.8.3.3
(11-04-2022)
Low Income Taxpayer Clinic Program Office
- (1) The LITC Program Office provides guidance, assistance, and oversight to LITCs that are awarded matching grants from TAS. LITCs are independent from the IRS and TAS. LITCs represent individuals whose income is below a certain level and who need to resolve tax problems with the IRS. LITCs can represent taxpayers in audits, appeals, and tax collection disputes before the IRS and in court. In addition, LITCs can provide information about taxpayer rights and responsibilities in different languages for individuals who speak English as a second language. Services are offered for free or a small fee.
 - (2) The office solicits applications and makes funding recommendations to the NTA, who makes the awards (unless recused) to organizations for the development, expansion, or continuation of an LITC. LTA offices assist the LITC Program Office with assessing and monitoring the work of the LITCs through regular contact and yearly visits to the clinics to which they are assigned. LTA staff, Systemic Advocacy employees, and clinicians sometimes work together to resolve individual taxpayer issues or identify and address systemic issues impacting taxpayers.
- 1.1.8.3.4
(11-04-2022)
Executive Director, Systemic Advocacy
- (1) The EDSA has responsibility for the TAS programs that address systemic problems within the IRS, including management of the NTA's Reports to Congress and the technical liaison program. SA also serves as the TAS liaison for issues covering IRS policy and procedures, negotiating changes impacting IRS internal guidance as published in various internal management documents and distributed to taxpayers through correspondence.

- (2) SA studies and seeks to resolve problems, both reactively and proactively, that affect groups of taxpayers, including problems that affect individuals, businesses, or both.
- (3) SA helps to coordinate and produce the Annual Report to Congress (ARC) and Objectives Report to Congress. In addition, SA tracks the responses of the IRS to the recommendations contained within the ARC. See IRM 13.2.8.
- (4) SA collaborates with the IRS on various task forces, Executive Steering Committees, etc.
- (5) SA develops networks and builds relationships with IRS stakeholders to advocate for change through data and case examples.
- (6) SA works closely with the Executive Director Case Advocacy, Intake and Technical Support (EDCA-ITS) and others in TAS on the technical aspects of issues.
- (7) The EDSA is also responsible for providing leadership and direction to:
 - a. Deputy Director for Systemic Advocacy, Proactive Advocacy (DEDSA-PA)
 - b. Deputy Director for Systemic Advocacy, Technical Advocacy (DEDSA-TA)
 - c. Advocacy Efforts
 - d. TAS Attorney Advisors
- (8) For more information, see IRM 13.2, Systemic Advocacy.

1.1.8.3.4.1
(11-04-2022)

**Deputy Director for
Systemic Advocacy,
Proactive Advocacy**

- (1) The DEDSA-PA is responsible for:
 - a. Managing and coordinating the NTA's Reports to Congress and tracks the IRS responses to the recommendations identified in the ARC. See IRM 13.2.8, National Taxpayer Advocate's Annual Reports to Congress (ARC).
 - b. Review and disposition of issues input on the Systemic Advocacy Management System (SAMS). The goal is to ensure the systemic issue is resolved while respecting taxpayer rights and minimizing taxpayer burden.
 - c. Ensuring TAS reviews all official communications, such as IRM revisions or manual development, letters, notices, publication, and other external communication documents, and IRS related guidance documents provided to employees.
- (2) The DEDSA-PA is also responsible for providing leadership and direction to:
 - ARC Program managers
 - Proactive Advocacy
 - Advocacy Implementation & Evaluation
 - Research & Analysis

1.1.8.3.4.1.1
(11-04-2022)

**Advocacy
Implementation &
Evaluation**

- (1) Advocacy Implementation & Evaluation includes two groups that advocate for changes in IRS guidance, policy, and procedures.
 - a. Internal Management Document (IMD)/Single Point of Contact (SPOC) is responsible for the coordination, development, clearance, publication, and obsolescence of TAS IMD products, such as IRMs and Interim Guidance.

They also coordinate with IRS operating divisions on external IMD product clearance and revisions recommendations.

- b. Systemic Issue Review and Evaluation manages the issues submitted to SAMS. The group evaluates each submission to validate the issue, and if appropriate, funnels the issue to other staff who work on resolving the problem.

1.1.8.3.4.1.2
(11-04-2022)

Research & Analysis

- (1) Research & Analysis (R&A) conducts research studies on various taxpayer issues or topics. R&A operates as an advisory function providing a structured approach to problem solving and data analysis. The staff also contributes to the mission of TAS by providing statistical information and research support for the Reports to Congress, NTA congressional testimony, systemic advocacy projects, and various task force efforts.
- (2) The R&A staff represents TAS in committees and work groups, develops projections, designs and implements surveys, and consults with employees about research-related issues.

1.1.8.3.4.2
(11-04-2022)

**Deputy Director for
Systemic Advocacy,
Technical Advocacy**

- (1) The DEDSA-TA advocates for the resolution of systemic problems through its work on IMD/SPOC reviews, Reports to Congress teams, advocacy projects, and other collaborative efforts. There are three technical groups - Collection, Examination, and Processing. Each works with the IRS to resolve the problems specific to its area of expertise and make recommendations for policies and procedure changes. If the problems demand an urgent resolution because they are causing immediate and significant harm to multiple taxpayers, then Technical Accuracy will open an immediate intervention. Less urgent issues use an advocacy project. The DEDSA-TA is also responsible for providing leadership and direction to:
 - a. Collection Technical Advocacy Team which specializes in collection issues.
 - b. Exam Technical Advocacy Team which specializes in examination issues.
 - c. Processing Technical Advocacy Team which specializes in campus processing issues.
 - d. Taxpayer Advocacy Panel (TAP)

1.1.8.3.4.2.1
(11-04-2022)

**Taxpayer Advocacy
Panel**

- (1) The TAP is a Federal Advisory Committee of citizen volunteers who are demographically and geographically diverse; to the extent possible, members represent every state, the District of Columbia, and Puerto Rico. In addition, the TAP seeks to include at least one member representing international taxpayers (U.S. citizens working, living, or doing business abroad).
- (2) TAP volunteers listen to taxpayers' concerns, identify taxpayers' issues, and make suggestions for improving IRS customer service and responsiveness to taxpayer needs. TAP provides a national forum to listen to concerns from taxpayers' and works with TAS and the IRS to identify issues that would benefit from citizen input.
- (3) For more information on TAP processes, see IRM 13.7.1, Taxpayer Advocacy Panel Program.

1.1.8.3.4.3
(11-04-2022)

Advocacy Efforts

- (1) Advocacy Efforts is responsible for the Quality Review Program related to SA, operational reviews, and SAMS level 3 reviews.
- (2) The Advocacy Efforts staff coordinates the revisions to the SA IRM for project work and organizes the submission of data from SA program leaders for the Systemic Trends and Analysis Report.

1.1.8.3.4.4
(11-04-2022)

TAS Attorney Advisors

- (1) TAS Attorney Advisors provide independent advice and guidance to the NTA on a wide variety of issues. While TAS Attorney Advisors work closely with the CCNTA on various projects, the group is not part of the IRS Office of Chief Counsel and can advocate for positions differing from the Office of Chief Counsel.
- (2) TAS Attorney Advisors can help provide employees with the correct interpretation of the law. However, for a legal opinion to resolve a particular problem with the IRS, TAS employees should work with the IRS Office of Chief Counsel rather than a TAS attorney.
- (3) TAS Attorney Advisors draft TAOs and Taxpayer Advocate Directives, serve on multiple IRS teams and taskforces, and are responsible for major portions of the NTA's Reports to Congress.

1.1.8.4
(11-04-2022)

**Deputy National
Taxpayer Advocate**

- (1) The Deputy National Taxpayer Advocate (DNTA) manages the day-to-day operations of the TAS organization, participates in activities regarding the modernization of the IRS, and contributes to the IRS's strategic management in terms of formulation of tax policy, long-range objectives, and internal administration. The DNTA reports directly to the NTA. The DNTA's responsibilities include representing and acting on behalf of the NTA, managing the day-to-day operations of TAS including:
 - a. Executive Director, Case Advocacy
 - b. Executive Director, Intake and Technical Support
 - c. Executive Director, Operations Support
 - d. Office of Equity, Diversity, & Inclusion
- (2) The DNTA is also responsible for implementing and following the Commissioner's Continuity Program policies, and developing, exercising, implementing, maintaining, and carrying out viable continuity plans.

1.1.8.4.1
(11-04-2022)

**Executive Director, Case
Advocacy**

- (1) The Executive Director, Case Advocacy (EDCA) reports directly to the DNTA and has the primary responsibility for assisting taxpayers in resolving problems with the IRS and helping to identify areas in which taxpayers have problems in dealings with the IRS. See IRM 13.1, Taxpayer Advocate Case Procedures.
- (2) Case Advocacy leads, oversees, and delivers critical programs for casework including congressional cases, outreach, local congressional relations, integration of case and systemic advocacy, and customer satisfaction. The success of these programs is critical to carrying out the responsibilities of the NTA as defined in IRC 7803(c).
- (3) The EDCA organization is made up of 76 LTA Offices which are organized into eight Area Offices.
- (4) The Assistant EDCA East, has responsibility and oversight of Areas 1, 2, 3, and 4.

- (5) The Assistant EDCA, West has responsibility and oversight of Areas 5, 6, 7 and 8.

1.1.8.4.1.1
(11-04-2022)
**Deputy Executive
Directors, Case
Advocacy**

- (1) Each of the eight Area offices are led by a Deputy Executive Director, Case Advocacy (DEDCA) and provide program guidance and direction to LTAs, who report directly to the DEDCAs. The DEDCA offices are responsible for:
 - a. Allocating resources properly within their area.
 - b. Building support for systemic changes at the field level.
 - c. Working with Operating Divisions or Functional Unit analysts to identify systemic and procedural problems.
 - d. Providing input to the Reports to Congress.
 - e. Providing managerial oversight to local offices.
- (2) The DEDCAs are also responsible for reviewing and evaluating the program in their respective areas. They ensure that the program is conducted in accordance with national guidelines and instructions and that LTAs are carrying out their responsibilities.

1.1.8.4.2
(11-04-2022)
**Executive Director, Case
Advocacy, Intake and
Technical Support**

- (1) The Executive Director, Case Advocacy, Intake and Technical Support (EDCA-ITS) provides leadership and delivers critical support programs that are essential to carrying out the responsibilities of the Office of the Taxpayer Advocate. EDCA-ITS provides intake assistance as well as technical support and procedural guidance to Case Advocates. It works with Case Advocacy to provide service to taxpayers. It also collaborates with Systemic Advocacy and works with IRS operating divisions to address systemic issues and to improve procedures for resolving taxpayer issues. EDCA-ITS has responsibility for all guidance and case-related policy and guidance, case technical advisors, as well as the Centralized Case Intake (CCI) telephone function.
- (2) The EDCA-ITS is responsible for providing leadership and direction to:
 - a. CCI
 - b. NTA Toll Free Operations
 - c. District of Columbia Local Taxpayer Advocate (DC LTA)
 - d. Internal Technical Advisory Program (ITAP)
 - e. Technical Analysis and Guidance (TAG)
 - f. Business Assessment

1.1.8.4.2.1
(11-04-2022)
Centralized Case Intake

- (1) CCI is staffed by Intake Advocates who receive transferred calls from Wage & Investment (W&I) assistors and the IRS Toll-free line of taxpayers seeking assistance from TAS. They are the first contact taxpayers have with a TAS employee. They conduct in-depth interviews during those calls to determine the correct disposition of taxpayer issues. Their primary focus and goal is to assist taxpayers at the earliest possible moment, while reserving the skills and experience of Case Advocates to focus on the most complex cases. They assist taxpayers with self-help options, tax actions where possible to resolve the issue up-front, create cases after validating the taxpayer meets TAS criteria (see IRM 13.1.7), or refer the taxpayer to the appropriate IRS operating division for assistance.

- 1.1.8.4.2.1.1
(11-04-2022)
NTA Toll Free Operations
- (1) W&I Accounts Management assigns employees who are responsible for answering incoming calls on the NTA's Toll-free Intake Line (877-777-4778).
 - (2) The CCI function provides policy and guidance to NTA assistants who answer incoming calls on the NTA Toll-free Intake Line.
 - (3) For additional information, see IRM 13.3.1, NTA Toll-free Procedures.
- 1.1.8.4.2.2
(11-04-2022)
District of Columbia LTA Office
- (1) The DC LTA works high profile TAS cases referred directly to the NTA through other executive correspondence.
 - (2) In addition, the DC LTA provides oversight of TAS cases created under the Small Business Regulatory Enforcement Fairness Act.
- 1.1.8.4.2.3
(11-04-2022)
Deputy EDCA-ITS, Technical Support
- (1) The Deputy EDCA-ITS, Technical Support is responsible for all guidance and case-related policy and guidance and case technical advisors. Technical Support includes ITAP and TAG groups. Together, they assist Case Advocacy and other organizations in TAS by helping resolve complex cases, providing data and analysis of case inventory, and issuing technical guidance.
 - (2) The Deputy EDCA-ITS, Technical Support is responsible for providing leadership and direction to:
 - a. ITAP
 - b. TAG
 - c. Business Assessment
- 1.1.8.4.2.3.1
(11-04-2022)
Internal Technical Advisory Program
- (1) ITAP is comprised of Revenue Agent Technical Advisors, Revenue Officer Technical Advisors, and Account Technical Advisors, who are responsible for resolving the most technically or procedurally complex or sensitive issues. ITAP performs case reviews and provides timely, case-specific technical guidance to Case Advocates in the areas of Collection, Exam, and Account issues.
 - (2) ITAP develops and provides issue specific training to TAS employees based on the needs of the requesting office or area.
 - (3) For additional information on ITAP, see IRM 13.1.12, Technical Advisors and the Virtual Team Process.
- 1.1.8.4.2.3.2
(11-04-2022)
Technical Analysis and Guidance
- (1) TAG develops, issues, and maintains the policies and procedures used by Case Advocacy employees and performs data analysis and reporting on TAS's casework. It issues guidance through the IRM, Internal Guidance Memos, delegation orders, and other internal resources. It provides data and analysis to other headquarters offices for town hall meetings, Reports to Congress, and Systemic Advocacy issues, and to Case Advocacy for issues impacting TAS inventories.
 - (2) TAG develops and maintains the following tools used by case advocacy employees:
 - a. Internal Revenue Manuals
 - b. Internal Guidance Memorandums
 - c. Case Assistance by Issue Code
 - d. Question Resolution Information System

e. Case Advocacy Technical Library

- (3) TAG provides TAS leadership with case related data from the Taxpayer Advocate Management Information System (TAMIS) and information regarding trends and emerging issues within TAS casework.

1.1.8.4.2.3.3
(11-04-2022)
Business Assessment

- (1) BA leads TAS's performance management, including reporting of TAS's business results and balanced measures (customer satisfaction, employee engagement, and quality). It coordinates the quarterly Business Performance Review report, oversees the TAS Focus Guide, and coordinates continuity and contingency planning. BA also tracks and reports performance trends (**e.g.**, monthly business results reports, town hall materials).

1.1.8.4.3
(11-04-2022)
**Executive Director,
Operations Support**

- (1) The Executive Director, Operations Support is responsible for providing direction and leadership to:
 - a. Deputy Operations Support
 - b. Financial Operations
 - c. Business Systems Planning (BSP)
 - d. Communications, Stakeholder Liaison & Online Services (CSO)

1.1.8.4.3.1
(11-04-2022)
**Deputy Operations
Support**

- (1) The Deputy Operations Support is responsible for providing direction and leadership to:
 - a. Learning & Education (L&E)
 - b. Case Advocate Training Support (CATS)
 - c. Leadership Development & Support (LDS)
 - d. Quality Review Program (QRP)

1.1.8.4.3.1.1
(11-04-2022)
Learning & Education

- (1) L&E oversees the development and delivery of all TAS-specific training. This includes administration and support for Integrated Talent Management course documentation and reports, and coordination with IRS's Human Capital Office training component.

1.1.8.4.3.1.2
(11-04-2022)
**Case Advocate Training
Support**

- (1) CATS oversees the development and delivery of the training program for newly hired Case Advocates.

1.1.8.4.3.1.3
(11-04-2022)
**Leadership Development
& Support**

- (1) LDS supports to the Leadership Succession Review Process, leadership succession plans, and leadership development.

1.1.8.4.3.1.4
(11-04-2022)
Quality Review Program

- (1) QRP measures organizational performance meeting prescribed quality attributes, which are based on IRM procedures and other official guidance. The attributes focus on resolving taxpayer issues, protecting and informing taxpayers of their rights, keeping taxpayers informed, and identifying systemic issues that will assist IRS leadership in integrating the taxpayer's perspective into tax administration.
- (2) QRP measures the organization performance for Case Advocacy casework and Systemic Advocacy projects and measures the accuracy of TAMIS data

TAS uses for external and internal reporting. TAS uses quality review results at the national, area, and local office levels to assess effectiveness in advocating for taxpayers and making improvements.

1.1.8.4.3.2
(11-04-2022)

Financial Operations

- (1) Financial Operations manages the human resources and financial services for TAS. It formulates and executes the TAS centralized financial plan, which includes funding for salaries, benefits, awards, overtime, travel, training, supplies, services, and contracts.
- (2) The human resources function provides a full range of programs and services covering hiring, pay administration, special hiring programs, position classification/position management, employee performance and development (ePerformance), HR Connect reporting, Personnel Action Requests, Career-Connector templates, and report writing.

1.1.8.4.3.3
(11-04-2022)

Business Systems Planning

- (1) The BSP office represents the interests of TAS in partnerships with IRS Information Technology and other operating divisions to develop strategies, integrate technology, and enhance business processes to improve TAS's ability to advocate.
- (2) The Director, BSP is responsible for providing direction and leadership to:
 - a. TAS Solutions and Development (TSD)
 - b. TAS Systems Operations and Support

1.1.8.4.3.3.1
(11-04-2022)

TAS Solutions and Development

- (1) TSD leverages technology tools to automate and improve the efficiency of TAS business processes. It partners with TAS staff to deliver solutions to complex business needs. The group supports collaboration tools (*e.g.*, SharePoint), data reporting systems (*e.g.*, Business Objects and Tableau), and information security and privacy compliance activities for TAS systems.
- (2) TSD partners with other TAS functions to deliver electronic resources such as the Taxpayer Advocate Service Information System Welcome Screen, the Cse Assistance by Issue Code tool, and the Case Advocacy Technical Library.
- (3) TSD ensures TAS meets its Federal Information Security Management Act security requirements for TAMIS and SAMS.

1.1.8.4.3.3.2
(11-04-2022)

TAS Systems Operations and Support

- (1) TAS Systems Operations and Support supports the maintenance and updates to TAMIS and SAMS. It ensures TAS employees have access to IRS systems and tools such as Integrated Automation Technologies, the Report Generation Software, the Correspondence Imaging System, and the Accounts Management System. It provides end-user support for technology equipment and software, including laptops, operating systems, software, printers, telecom products, and shared data storage.

1.1.8.4.3.4
(11-04-2022)

Communications, Stakeholder Liaison & Online Services

- (1) CSO is responsible for all internal and external TAS communications, coordination and implementation strategies for communication campaigns and management of TAS digital platforms. CSO also manages TAS design and writing standards and oversees all video products and production. CSO communication programs, projects, products, and platforms include:

Program	Additional Information
TAS digital media	<ul style="list-style-type: none"> • https://taxpayeradvocate.irs.gov/ • https://www.irs.gov/taxpayer-advocate • https://www.litctoolkit.com/ • https://www.improveirs.org • TAS social media platforms (Facebook, Twitter, YouTube, Linked In and Medium) • Multimedia - videos, data visualization, graphics - internal and external • Taxpayer Advocate Service Integrated System Welcome Screen
Local and National Outreach Program Oversight	<ul style="list-style-type: none"> • Outreach materials and publications - internal and external, including congressional outreach
Congressional Affairs Program	
ARC and Objectives Report to Congress	<ul style="list-style-type: none"> • Media Outreach
TAS education/awareness internally and externally	<ul style="list-style-type: none"> • Marketing campaigns • News releases • Communication vehicle/products • Communication and Project Strategies • TAS video programs and training internal and external • TBOR Outreach • IRS Nationwide Tax Forums

- (2) CSO is also responsible for providing leadership and direction to:
- Marketing & Communications (M&C)
 - Multimedia & Technology (M&T)
- (3) For additional information, see IRM 13.6, Taxpayer Advocate Service Communications.

1.1.8.4.3.4.1
(11-04-2022)
Marketing & Communications

- (1) The M&C group is responsible for internal, external, and congressional outreach strategies and materials, including coordinating Problem Solving Day events and directing the Congressional Affairs Program and conference.
- (2) M&C oversees educational and awareness campaigns for key issues such as taxpayer rights, TAS advocacy, and emerging and recently enacted tax laws.

- (3) M&C has oversight of the design, publication, and outreach for the NTA's Reports to Congress and manages the design and writing standards for TAS to ensure communications are consistent, visually compelling, and easy to understand.

1.1.8.4.3.4.2
(11-04-2022)
**Multimedia &
Technology**

- (1) The M&T group manages development and content for all internal websites, external TAS websites, the Low Income Taxpayer Clinic website, internal and external websites for the Taxpayer Advocacy Panel, and cloud server hosting.
- (2) M&T manages audio and video messages and social media messaging.

1.1.8.4.4
(11-04-2022)
**Office of Equity,
Diversity & Inclusion**

- (1) The Office of Equity, Diversity & Inclusion (EDI) is responsible for advancing and supporting the NTA's commitment to ensure diversity and inclusion are integrated into policies, procedures, and practices needed to carry out the TAS mission. EDI accomplishes this by leveraging workforce diversity, cultivating employee culture, and permeating the principles of equity and fairness through education, training, and active cross-functional partnerships. EDI's goals and objectives are to:
 - a. Comply fully with all Equal Employment Opportunity laws and regulations;
 - b. Preserve the public trust;
 - c. Promote a work environment of inclusion and understanding;
 - d. Effectively posture and leverage the diversity of TAS's workforce; and
 - e. Sustain and support a fully engaged and diverse workforce.