



EFFECTIVE DATE

(04-05-2021)

PURPOSE

- (1) This transmits revised Internal Revenue Manual (IRM) 13.1.4, Taxpayer Advocate Case Procedures, TAS Authority.

MATERIAL CHANGES

- (1) IRM 13.1.4.1, Introduction to TAS Authorities, renamed Program Scope and Objectives. Added paragraphs addressing Purpose, Audience, Policy Owner, Program Owner, and Program Controls to comply with internal controls per IRM 1.11.2.1.
- (2) IRM 13.1.4.2, Authorities, renamed Types of Authorities.
- (3) IRM 13.1.4.2.1(1), Statutory Authority, added reference to IRM 13.1.5, Taxpayer Advocate Service (TAS) Confidentiality.
- (4) IRM 13.1.4.2.1(3), Statutory Authority, updated reference to Treas. Reg. 301.7811-1 and IRM 13.1.20. Removed language regarding the authority to suspend the period of limitations as TAS is not suspending statutes under IRC 7811(d).
- (5) IRM 13.1.4.2.2, Delegated Authorities, removed example and references to obsolete Delegation Orders. Reorganized content and incorporated TAS's guiding principles.
- (6) IRM 13.1.4.2.2.1, Delegation Order No. 40 – Credits and Refunds, renamed Delegation Order No. 3-1 (Rev. 2), Credits and Refunds, added note addressing limitations to authority and made various editorial changes.
- (7) IRM 13.1.4.2.2.2, Delegation Order No. 231 – Abate Interest on Erroneous Refunds, removed as this Delegation Order is obsolete and no longer in effect.
- (8) IRM 13.1.4.2.2.2, renamed Delegation Order No. 13-1 (Rev. 1), Authority to Issue, Modify or Rescind Taxpayer Assistance Orders. Updated to reflect the current Delegation Order, corrected hyperlinks and added editorial changes. Added note for clarification.
- (9) IRM 13.1.4.2.2.3, renamed Delegation Order No. 13-2 (Rev. 1), Authority of the National Taxpayer Advocate to Perform Certain Tax Administration Functions, replaced with a discussion of the current Delegation Order and Redelegation Order TAS-13-2-1, emphasizing the difference in authorities granted to Case Advocates versus Intake Advocates. Added Caution concerning the difference between Accounts Management and Taxpayer Assistance Center employees in relation to TAS authorities.
- (10) IRM 13.1.4.2.2.3.1, OAR Routing, removed as information contained therein is not relevant to Delegation of Authority.
- (11) IRM 13.1.4.2.2.3(7), added explanation and example to clarify that there are some authorities that require specialized skills or expertise that Accounts Management employees have and TAS employees do not have.
- (12) IRM 13.1.4.2.2.4, Delegation Order 233 – Authority of the National Taxpayer Advocate to Approve Replacement Checks, to Substantiate Credits and to Abate Penalties, removed as this Delegation

Order is obsolete and no longer in effect. Replaced with Delegation Order No. 13-3 (formerly Delegation Order 250 (Rev. 1)), Authority to Issue Taxpayer Advocate Directives. Added reference to IRM 1.2.2.12.3 and IRM 13.9.1, made editorial revisions and included a note describing changes made regarding Taxpayer Advocate Directives.

- (13) IRM 13.1.4.2.2.5, renumbered to IRM 13.1.4.2.2.4.
- (14) IRM 13.1.4.2.2.6, renumbered to IRM 13.1.4.2.2.3.
- (15) IRM 13.1.4.2.3, Determining TAS Authorities and Examples, renamed Determining TAS Authority to Take an Action. Added clarifying questions to help TAS employees adhere to the guiding principles and determine TAS authority. Added reminder to contact the Office of Technical Analysis and Guidance with questions and use the OAR process if doubt.
- (16) IRM 13.1.4.2.3.1, Prior Determination, moved to IRM 13.1.4.2.3.2. IRM 13.1.4.2.3.1, renamed Open in Another Operating Division., revised note to include clarification of “substantive “ determinations. Added section to incorporate employee questions and CNTA and EDCA-ITS responses and other editorial changes.
- (17) IRM 13.1.4.2.3.1.1, Definition of Open in Another Operating Division/Function, moved from IRM 13.1.4.2.3.3.1. Clarified status and there designation as open in another OD/Function, including language that Status 24 is not considered open in another OD/Function.
- (18) IRM 13.1.4.2.3.1.2, Obtaining Written Approval from the OD/Function, moved and retitled from IRM 13.1.4.2.3.3, Adjustment Documents, modified and added clarifying examples, made editorial changes and included guidance regarding the securing of written approval for certain adjustments/refunds.
- (19) IRM 13.1.4.2.3.4, Recommendations vs. Determinations, section removed.
- (20) IRM 13.1.4.2.3.5, TAS Cases Not Meeting TAS Criteria, section removed.
- (21) IRM 13.1.4.2.3.6, Administrative Error/Service Error, renumbered and retitled to IRM 13.1.4.2.3.3, Administrative and Service Errors, removed reference to outdated Delegation Order, clarified the role of Case Advocates and Intake Advocates, updated to reflect Delegation Order 13-2 (Rev. 1) and provide clarification.
- (22) IRM 13.1.4.2.3.7, Refunds, section removed as Delegation Order no longer valid.
- (23) IRM 13.1.4.2.3.8, Currently Not Collectible, renumbered to IRM 13.1.4.2.3.6. Removed reference to Delegation Order 267, updated guidance based on current authority, FAQs and revised example.
- (24) IRM 13.1.4.2.3.9, Installment Agreements, renumbered to IRM 13.1.4.2.3.8. Updated to follow provisions in Delegation Order 13-2 (Rev. 1) and incorporate additional clarification based on the Delegated Authorities FAQs and the Intake Advocate Delegated Authority FAQs.
- (25) IRM 13.1.4.2.3.10, Substitute for Return (SFR), renumbered to IRM 13.1.4.2.3.9. Updated to follow provisions in Delegation Order 13-2 (Rev. 1) and updated example.
- (26) IRM 13.1.4.2.3.11, Underreporter Program (URP) Assessment, renumbered and retitled to IRM 13.1.4.2.3.10, Automated Underreporter (AUR) Program. Clarified guidance and updated example.
- (27) IRM 13.1.4.2.3.12, Audit Reconsiderations, renumbered to IRM 13.1.4.2.3.11. Clarified guidance and updated example.
- (28) IRM 13.1.4.2.3.13, Claims/Amended Returns, renumbered and retitled to IRM 13.1.4.2.3.5, Claims. Removed reference to outdated Delegation Order 267, all references to making a determination and

- issuance of disallowance letters. Incorporate clarification based on the Delegated Authorities FAQs. Added distinction between “claim” and “math error” and Offset Bypass Refund information.
- (29) IRM 13.1.4.2.3.13.1, CAT A/B Claims, renumbered to IRM 13.1.4.2.3.5.2. Clarified guidance, updated example and removed (2) which discussed TAS input of adjustments.
- (30) IRM 13.1.4.2.3.14, Oral Statement Authority, renumbered to IRM 13.1.4.2.3.12. Removed reference to Delegation Order 267. Removed several examples and replaced with two new examples clarifying when TAS has authority and TAS does not.
- (31) IRM 13.1.4.2.3.15, Tolerances, renumbered to IRM 13.1.4.2.3.13. Removed reference to Delegation Order 267. Removed information regarding Reasonable Cause Abatement and the example.
- (32) IRM 13.1.4.2.3.16, Math Errors, renumbered to IRM 13.1.4.2.3.14. Updated to follow provisions in Delegation Order 13-2 (Rev. 1) and incorporate clarification based on the Delegated Authorities FAQs. Updated and added examples.
- (33) IRM 13.1.4.2.3.17, Penalties, renumbered to IRM 13.1.4.2.3.7. Updated to follow provisions in Delegation Order 13-2 (Rev. 1) and to incorporate clarification based on the Delegated Authorities FAQs. Updated examples and incorporated IRM 13.1.4.2.3.18, Trust Fund Recovery Penalty, guidance, eliminating the need for a separate section.
- (34) IRM 13.1.4.2.3.19, Levy Release Authority, renumbered and retitled to IRM 13.1.4.2.3.15, Levy Release Authority and Return of Levy Proceeds. Updated to follow provisions in Delegation Order 13-2 (Rev. 1) and to incorporate additional clarification based on the Delegated Authorities FAQs and the Intake Advocate Delegated Authority FAQs. Added example and bullet describing business decision about Intake Advocate authority.
- (35) IRM 13.1.4.2.3.20, Lien Release, renumbered to IRM 13.1.4.2.3.16 and retitled Notice of Federal Tax Lien (NFTL) Release. Updated to follow provisions in Delegation Order 13-2 (Rev. 1) and incorporate clarification based on the Delegated Authorities FAQs and the Intake Advocate Delegated Authority FAQs.
- (36) IRM 13.1.4.2.3.21, Exempt Organization (EO)/Employee Plan (EP) Issues, renumbered and renamed to IRM 13.1.4.2.3.17, Exempt Organization/Employee Plan Issues. Added example and exception for clarity.
- (37) IRM 13.1.4.2.3.22, International Related Issues, renumbered to IRM 13.1.4.2.3.18. Updated to incorporate provisions of Delegation Order TAS 13-2-1.
- (38) IRM 13.1.4.2.3.23, Scrambled Social Security Numbers, renumbered to IRM 13.1.4.2.3.19. Updated to incorporate provisions of Delegation Order TAS 13-2-1.
- (39) IRM 13.1.4.2.3.3.1, Issues Worked by Entity, added new section incorporating Delegated Authorities FAQs and Intake Advocate Delegated Authority FAQs.
- (40) IRM 13.1.4.2.3.4, Receiving Returns, Manual Refunds and Offset Bypass Refunds, added new section to incorporate clarification based on the Delegated Authority FAQs.
- (41) IRM 13.1.4.2.3.5.1, Innocent Spouse Allocations, added new section to incorporate Delegated Authorities FAQs.
- (42) IRM 13.1.4.2.3.15.1, Erroneous Levies and Reimbursement of Bank Fees, added new section incorporating Delegation Order 1-4 (Rev. 1) and clarification based on Delegated Authorities FAQs.
- (43) IRM 13.1.4.2.3.20, Identity Theft, added new section to incorporate Delegation Order 13-2 (Rev. 1) and provide clarification based on the Delegated Authorities FAQs.

- (44) IRM 13.1.4.2.3.21, Address Change, added new section to incorporate Delegation Order 13-2 (Rev. 1) and provide clarification based on the Delegated Authorities FAQs.
- (45) IRM 13.1.4.2.3.22, Other Issues Worked in Accounts Management, added new section to incorporate Delegation Order 13-2 (Rev. 1) and clarification based on the Delegated Authorities FAQs.
- (46) IRM 13.1.4.2.3.23, Signing Form 907, Agreement to Extend the Time to Bring Suit, added new section to emphasize that TAS employees cannot sign Form 907 and provide information regarding IRS employees who can sign.
- (47) Exhibit 13.1.4-1, TAS Table of Delegation of Authorities, renamed to Delegated Authority Decision Chart and revised for clarity and ease of use.
- (48) Exhibit 13.1.4-2, Delegation of Authority Decision Tree, removed and replaced with Acronyms.
- (49) Exhibit 13.1.4-3, Delegation of Authority Decision Tree, removed.
- (50) Exhibit 13.1.4-4, Delegation of Authority Decision Tree, removed.

EFFECT ON OTHER DOCUMENTS

This supersedes IRM 13.1.4 dated October 31, 2004.

AUDIENCE

All Internal Revenue Service (IRS) organizations.

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Support

13.1.4
TAS Authorities

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- 13.1.4-1 Delegated Authority Decision Chart
- 13.1.4-2 Acronyms

13.1.4.1
(04-05-2021)
Program, Scope and Objectives

- (1) **Purpose:** This section explains the statutory and delegated authorities TAS employees may exercise when assisting taxpayers. When TAS does not have authority to take an action on a case, TAS routinely advocates using Operations Assistance Requests (OARs), Taxpayer Assistance Orders (TAOs) and Taxpayer Advocate Directives (TADs).
- (2) **Audience:** All Internal Revenue Service (IRS) organizations.
- (3) **Policy Owner:** The National Taxpayer Advocate (NTA).
- (4) **Program Owner:** The Executive Director Case Advocacy, Intake, Technical and Support (EDCA-ITS), who reports to the Deputy National Taxpayer Advocate (DNNTA).
- (5) **Program Controls:** TAS measures whether TAS employees acted in accordance with the Internal Revenue Code (IRC), Treasury Regulations, published guidance, the IRM, and technical procedural requirements (including whether TAS had the delegated authority to take an action on a case) using its Procedural Focus measure. This measure is reported quarterly in the *Taxpayer Advocate Service Business Performance Results Report*.

13.1.4.1.1
(04-05-2021)
Background

- (1) Authorities may be statutory or delegated.
- (2) Statutory authorities are granted and codified in IRC 7803(c) and IRC 7811. These authorities lay the foundation for TAS's purpose, independence and Taxpayer Assistance Order (TAO) authority.
- (3) Delegated authorities, both administrative and procedural, are granted to the NTA by the Commissioner and re-delegated to TAS employees. These authorities allow TAS to resolve routine issues in the same manner as other IRS functions exercising the same authority.
- (4) After a detailed review of TAS's authorities, on August 20, 2007, Acting Commissioner Brown modified the authorities delegated to TAS. The authorities delegated to TAS by Acting Commissioner Brown are memorialized in Delegation Order 13-2 (Rev. 1). See IRM 1.2.2.12.2, Delegation Order 13-2 (Rev. 1), Authority of the National Taxpayer Advocate to Perform Certain Tax Administration Functions. The NTA then re-delegated certain authorities to Case Advocates and Intake Advocates. See IRM 1.2.2.12.2.1, Delegation Order TAS-13-2-1, Authority of Taxpayer Advocate Service Employees to Perform Certain Tax Administration Functions. The Commissioner's Delegation Order and the NTA's redelegation are identical in the authorities contained therein, except that Intake Advocates are more limited in the authorities they can exercise as compared to Case Advocates. For ease of convenience, throughout this chapter, when referring to TAS's delegated authority, the Commissioner's Delegation Order is referenced except when talking specifically about Intake Advocates.
- (5) The guiding principles of TAS delegated authorities are that:
 - a. TAS's authorities do not conflict with TAS's role as an advocate for the taxpayer;
 - b. TAS's authorities are routine and non-substantive;
 - c. TAS's authorities do not allow for situations where TAS and the IRS are concurrently taking action on the same case (*i.e.*, TAS does not take actions on cases that are open in another function);

- d. TAS's authorities do not establish new processes;
- e. TAS's authorities do not create a "mini-IRS" (*i.e.*, TAS is not a substitute for another IRS Operating Division/Function; and
- f. TAS has no authority to take an action or make a substantive determination that the taxpayer may later appeal.

Note: These principles restrict TAS's authority to take action in certain situations. TAS routinely advocates using Operations Assistance Requests (OARs), Taxpayer Assistance Orders (TAOs) and other methods when no delegated authority exists.

- (6) TAS's authorities are delegated to the lowest possible level, meaning that every intervening supervisory position up to and including the NTA has the same authority. See IRM 1.11.4.5.2, Documenting Intervening Position Authority in Delegation Orders.
- (7) TAS authorities only apply to taxpayers who have a case open in TAS.
- (8) The most common delegated authorities used by TAS employees are covered in this chapter. Exhibit 13.1.4-1, Delegated Authority Decision Chart, can be used to determine whether an action is within TAS's delegated authority. When questions arise about an authority not covered in this chapter, seek guidance from TAS's Office of Technical Analysis and Guidance.

13.1.4.1.2
(04-05-2021)

Authority

- (1) Pursuant to IRC 7803(c), the Office of the Taxpayer Advocate (known as the Taxpayer Advocate Service (TAS)):
 - a. Assists taxpayers in resolving problems with the IRS;
 - b. Identifies areas in which taxpayers have problems in dealings with the IRS;
 - c. To the extent possible, proposes changes in the administrative practices of the IRS to mitigate problems; and
 - d. Identifies potential legislative changes which may be appropriate to mitigate such problems.

13.1.4.1.3
(04-05-2021)

Responsibilities

- (1) All TAS employees are responsible for following the procedures set forth in this IRM when determining what actions can be initiated on a taxpayer's account.

13.1.4.1.4
(04-05-2021)

Program Reports

- (1) Reports to monitor the appropriate use of TAS Delegated Authorities are derived from Taxpayer Advocate Management Information System (TAMIS) and the TAS Case Quality Review System (CQRS)
 - a. The CQRS generates monthly and fiscal year cumulative reports as well as specific queries for data analysis.
 - b. TAS managers follow program review guidelines set forth in IRM 1.4.13.9, Managerial Reviews. .

13.1.4.1.5
(04-05-2021)

Terms

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

Term	Definition
Audit Reconsideration	A taxpayer request to reconsider a prior unpaid IRS audit adjustment on an individual or business income tax return.
Installment Agreement	An agreement with a taxpayer to pay any tax due in installments to facilitate full or partial collection of tax.
Offset Bypass Refund	Issuance of a manual refund without first satisfying outstanding IRS tax liabilities.
Operations Assistance Request	Conveys a recommendation or request on Form 12412 that the IRS acts to resolve an issue when TAS lacks the statutory or delegated authority to resolve a taxpayer's problem.
Oral Statement Authority	Acceptance of verbal request for account adjustment without written documentation.
Recommendation	A request for an action supported by facts presented by the taxpayer, law, and procedures.
Substitute for Return	A return prepared for a taxpayer by the IRS when it has no record of receiving a return and has not been able to obtain one from someone whom the IRS expected to file.
Taxpayer Advocate Management Information System (TAMIS)	TAS uses TAMIS to record, control, and process cases and to analyze the issues that bring taxpayers to TAS.
Taxpayer Assistance Order	A statutory tool (see IRC 7811) used by TAS to order the IRS to take certain actions, ease certain actions, or cease from taking certain actions. See IRM 13.1.20, TAS Taxpayer Assistance Order (TAO) Process.

13.1.4.1.6
(04-05-2021)

Acronyms

- (1) See Exhibit 13.1.4-2 for a table containing a list of acronyms used throughout this IRM.

13.1.4.1.7
(04-05-2021)

Related Resources

(1) This is a list of relevant resources TAS employees may need when working a case;

- IRC 7803(c), Commissioner of Internal Revenue; other officials;
- IRC 7811, Taxpayer Assistance Orders;
- Treas. Reg 301.7811-1, Taxpayer Assistance Orders;
- *Service Level Agreement (SLA) Addenda*;
- *Case Assistance by Issue Code (CABIC)*; and
- *Campus Requirements and Routing guide (CRRG)*.

(2) This is a list of relevant IRMs TAS employees will use when working a case:

Note: Some of the IRMs contained herein are ones which TAS will need when sending an OAR to the IRS, as the particular actions described in the IRM are not within TAS's delegated authority.

- IRM 1.2.2, Servicewide Delegation of Authority;
- IRM 1.2.2.4, Delegation of Authorities for Submissions Processing Activities;
- IRM 1.2.2.4.1, Delegation Order 3-1 (Rev. 2), Credits and Refunds;
- IRM 1.2.2.6.3, Delegation Order 5-3 (Rev. 1 Levy on Property in the Hands of a Third Party (not to include Levy Form 668-B));
- IRM 1.2.2.12.1, Delegation Order 13-1 (Rev. 1), Authority to Issue, Modify or Rescind Taxpayer Assistance Orders;
- IRM 1.2.2.12.2, Delegation Order 13-2 (Rev. 1), Authority of the National Taxpayer Advocate to Perform Certain Tax Administration Functions);
- IRM 1.2.2.12.2.1, Delegation Order 13-2-1, Authority to Taxpayer Advocate Service Employees to Perform Certain Tax Administration Functions;
- IRM 1.2.2.12.3, Delegation Order 13-3 (formerly DO-250 Rev. 1) Authority to Issue Taxpayer Advocate Directives;
- IRM 1.11.4.5.2, Documenting Intervening Position Authority in Delegation Orders;
- IRM 2.3, IDRS Terminal Responses;
- IRM 3.11.3.14.5, Signature;
- IRM 3.17.79.3, Processing Requests for Refunds;
- IRM 4.13, Audit Reconsideration;
- IRM 4.19.14.4, Program Description;
- IRM 5.11.7, Automated Levy Programs;
- IRM 5.12.3, Lien Release and Related Topics;
- IRM 5.12.6.4, Collection Appeals Program;
- IRM 5.14.5.2, Streamlined Installment Agreements;
- IRM 5.14.9.8, Collection Appeals Program;
- IRM 5.19.1.6.4, Installment Agreement (IA);
- IRM 5.19.14.4.3, Processing TFRP Adjustments;
- IRM 13.1.5, Taxpayer Advocate Service (TAS) Confidentiality;
- IRM 13.1.7, Taxpayer Advocate Service (TAS) Case Criteria;
- IRM 13.1.18.6.3, Taxpayers Delivering Returns to TAS and TAS Date Stamp;
- IRM 13.1.19, TAS Operations Assistance Request (OAR) Process;
- IRM 13.1.20, TAS Taxpayer Assistance Order (TAO) Process;
- IRM 21.1, Accounts Management and Compliance Services Operations;
- IRM 21.2, Systems and Research Programs;
- IRM 21.3, Taxpayer Contacts;
- IRM 21.4, Refund Inquiries;

- IRM 21.5, Account Resolution;
- IRM 21.6, Individual Tax Returns;
- IRM 21.7, Business Tax Returns and Non-Master File Accounts;
- IRM 21.8.1, IMF International Adjustments;
- IRM 25.12.1.14.1, Releasing the Refund Hold Freeze;
- IRM 25.23.2, Identity Protection and Victim Assistance - General Case Processing; and
- IRM 25.23.4.3, Case Assignment and Inventory Management - General Guidance;

13.1.4.2
(04-05-2021)
Types of Authorities

- (1) There are two types of authorities:
- a. Statutory; and
 - b. Delegated.

13.1.4.2.1
(04-05-2021)
Statutory Authorities

- (1) Statutory authorities are found in IRC 7803(c) and IRC 7811.
- (2) IRCIRC 7803(c) defines the primary purpose of the Taxpayer Advocate Service as well as provides the foundation for the independence of TAS within the IRS. The Code section requires separate addresses, telephone numbers and fax numbers for TAS. It directs TAS employees to notify taxpayers that they operate independently of other offices within the IRS and that they report to Congress through the NTA. This section is also the source of TAS's confidentiality provisions. See IRM 13.1.5, Taxpayer Advocate Service (TAS) Confidentiality.
- (3) IRC 7811 is the other source of TAS's statutory authority. This section authorizes the issuance of Taxpayer Assistance Orders (TAOs). The NTA and her delegates have the authority to issue a TAO in the case when the taxpayer is suffering or about to suffer significant hardship as a result of the manner in which Internal Revenue laws are being administered (IRC 7811(a)). See Treasury Regulation (Treas. Reg.) 301.7811-1 and IRM 13.1.20, TAS Taxpayer Assistance Order (TAO) Process, for additional information about TAOs.

13.1.4.2.2
(04-05-2021)
Delegated Authorities

- (1) The authorities delegated to TAS by the IRS Commissioner are memorialized in Delegation Order 13-2 (Rev. 1). See IRM 1.2.2.12.2 , Delegation Order 13-2 (Rev. 1), Authority of the National Taxpayer Advocate to Perform Certain Tax Administration Functions.
- (2) The guiding principles of TAS delegated authorities are that:
- a. TAS's authorities do not conflict with TAS's role as an advocate for the taxpayer;
 - b. TAS's authorities are routine and non-substantive;
 - c. TAS's authorities do not allow for situations where TAS and the IRS are concurrently taking action on the same case (*i.e.*, TAS does not take actions on cases that are open in another function);
 - d. TAS's authorities do not establish new processes;
 - e. TAS's authorities do not create a "mini-IRS" (*i.e.*, TAS is not a substitute for another IRS Operating Division (OD)/Function and does not take actions on cases open in another function);
 - f. TAS does not have authority to take action or make a substantive determination that the taxpayer may later appeal.

- (3) When TAS does not have authority to take an action on a case, TAS routinely advocates using OARs, TAOs and TADs.

13.1.4.2.2.1
(04-05-2021)

**Delegation Order No. 3-1
(Rev. 2), Credits and
Refunds**

- (1) Delegation Order 3-1 (Rev. 2) grants the NTA, and Local Taxpayer Advocates (LTA) the authority to make credits or refunds within the applicable period of limitations, including manual refunds in certain circumstances. This authority cannot be redelegated below the LTA. See IRM 1.2.2.4.1, Delegation Order 3-1 (Rev. 2), Credits and Refunds, and IRM 21.4.4, Manual Refunds, for additional information and procedures.

Note: This authority does not include the authority to determine a taxpayer is entitled to a refund (or credit). The IRS must first determine that a refund (or credit) is appropriate, and the amount of such refund (or credit), before TAS can issue a refund (or credit).

- (2) The issuance of a manual refund is also impacted by Delegation Order 1-41, Delegation of Officers and Employees as Authorized Certifying Officers, see IRM 1.2.2.2.32, Delegation Order 1-41, (formerly DO 28-11) Delegation of Officers and Employees as Authorized Certifying Officers.

13.1.4.2.2.2
(04-05-2021)

**Delegation Order No.
13-1 (Rev. 1), Authority
to Issue, Modify or
Rescind Taxpayer
Assistance Orders**

- (1) Delegation Order 13-1 (Rev. 1), grants LTAs the authority to issue, modify, or rescind TAOs. See IRM 1.2.2.12.1, Delegation Order 13-1 (Rev. 1), Authority to Issue, Modify or Rescind Taxpayer Assistance Orders

Note: Although this Delegation Order is in IRM 1.2.2, Servicewide Delegation of Authority, with other delegation orders signed by the Commissioner, it is not a Commissioner's Delegation Order because the TAO authority comes from a statute (IRC 7811), and the statute authorizes the NTA to redelegate.

13.1.4.2.2.3
(04-05-2021)

**Delegation Order No.
13-2 (Rev. 1), Authority
of the National Taxpayer
Advocate to Perform
Certain Tax
Administration
Functions**

- (1) Delegation Order 13-2 (Rev. 1) grants the NTA the authority to perform certain tax administration functions for cases meeting criteria for acceptance into TAS and for which a TAS case is open, as set forth in IRM 13.1.7, Taxpayer Advocate Service (TAS) Case Criteria, (or successor provisions). See IRM 1.2.2.12.2, Authority of the National Taxpayer Advocate to Perform Certain Tax Administration

- (2) In Delegation Order TAS-13-2-1, the NTA redelegated the authorities in Delegation Order 13-2 (Rev. 1) to TAS employees as described in IRM 1.2.2.12.2.1, Delegation Order TAS-13-2-1, Authority of Taxpayer Advocate Service Employees to Perform Certain Tax Administration Functions.

- (3) Case Advocates - In general, TAS employees at or above the grade or position level of Case Advocate have the authority to:

- a. Approve replacement checks for lost or stolen refunds without a credit balance on an account where hardship or unreasonable delay exists under the procedures contained in IRM 3.17.79.3.3 (or successor provisions).
- b. Gather documentation to substantiate credits to a taxpayer's account where a taxpayer furnishes proof of payment under the procedures contained in IRM 21.5.8 (or successor provisions).

- c. Release liens in cases not currently open in another IRS function if the account is full paid and upon substantiation of no other balances under the procedures contained in IRM 5.17.2.8.3 (or successor provisions).

Note: TAS employees at or above the grade or position level of Case Advocate have this authority. However, per TAS policy, the authority to sign a NFTL release is granted to LTAs or above, see IRM 13.1.4.2.3.16, Notice of Federal Tax Lien (NFTL) Release.

- d. Release levies in systemically generated cases under the procedures contained in IRM 5.11.7.2.6 (or successor provisions).
- e. Make trust fund recovery penalty adjustments in cases under the procedures contained in IRM 5.19.7.2.24 (or successor provisions).
- f. Accept installment agreements under the procedures contained in IRM 5.19.1.5.4 (or successor provisions).
- g. Input an adjustment after OD/Function makes a determination and provides TAS with specific directions and dollar amount(s) of the authorized adjustment and has provided written approval.
- h. Issue manual refunds under the procedures contained in IRM 21.4.4 (or successor provisions) after the OD/Function has determined there is an overpayment and the amount of such overpayment. On cases open in another OD/Function, TAS can issue manual refunds only after the OD/Function has provided TAS with written approval.

(4) Case Advocates – In addition to the duties listed above in paragraph (3), TAS employees at or above the grade or position level of Case Advocate have the authority to perform the duties assigned to Accounts Management (AM) employees under the procedures contained in IRM 3.11.6.6(1), IRM 5.19, and IRM 21.1 through IRM 21.7 (or successor provisions) (but only those AM duties in existence as of October 1, 2007). **This does not include the authority to:**

- a. Report certain delinquent accounts Currently Not Collectible under the procedures contained in IRM 5.16.1 (or successor provisions).
- b. Accept/deny penalty abatement requests under the procedures contained in IRM 20.1.1.3 and IRM 21 (successor provisions).
- c. Allow/disallow claims for credit or refund under the procedures contained in IRM 21 (or successor provisions).
- d. Process other inquiries and adjustments under the procedures contained in various sections of IRM 21.5.3.4.16.2 through 21.5.3.4.16.15 (Claims and procedures related to civil cases, renegotiation of government contracts, timely filed blank returns, receipt of deposits and claims for refunds of cash bonds) (or successor provisions).
- e. Change Filing Status from Joint to Separate, Single, or Head of Household under the procedures contained in IRM 21.6.1.4.5 (or successor provisions).
- f. Process requests for filing status change when only one spouse requests the change under the procedures contained in IRM 21.6.1.4.6 (or successor provisions).
- g. Change Filing Status from Joint to Separate based on unlawful filing procedures under the procedures contained in IRM 21.6.1.4.7 (or successor provisions).
- h. Work mixed period cases and to make accounting period changes under the procedures contained in IRM 21.6.4.4.16 (or successor provisions).
- i. Process Form 5329 (specific to IRA issues) under the procedures contained in IRM 21.6.5.4.11.4 (or successor provisions).

- j. Process a change in accounting method under the procedures contained in IRM 21.6.6.4.4 (or successor provisions).
- k. Process a claim for repayment of debt cancellation/claim or right under the procedures contained in IRM 21.6.6.3.11 (or successor provisions).
- l. Process an adjustment involving transportation expense deduction under the procedures contained in IRM 21.6.6.3.16 (or successor provisions).
- m. Process a claim for Veterans Disability Compensation excluded from gross income under the procedures contained in IRM 21.6.6.3.19 (or successor provisions).
- n. Compute interest under the Look-back Method under the procedures contained in IRM 21.6.6.3.27 (or successor provisions).

Caution: Taxpayer Assistance Center (TAC) employees are not the same as AM employees. Be mindful when looking at authorities in IRM 21, Customer Account Services; if an authority was given to TAC employees but not AM employees, TAS does not have delegated authority.

- (5) Intake Advocates - The NTA also redelegated the following authorities to TAS employees at the grade or position level of Intake Advocate:
 - a. To release liens in cases not currently open in another IRS function if the account is full paid and upon substantiation of no other balances under the procedures contained in IRM 5.17.2.8.3 (or successor provisions).

Note: TAS employees at or above the grade or position level of Intake Advocate have this authority. However, per TAS policy, Intake Advocates will not exercise this authority, see IRM 13.1.4.2.3.16.
 - b. To input an adjustment after OD/Function makes a determination and provides TAS with specific directions and dollar amount(s) of the authorized adjustment and has provided TAS with written approval.
- (6) Intake Advocates – Similar to Case Advocates, the authority of Intake Advocates parallel the duties assigned to AM employees under the procedures contained in IRM 3.11.6.6(1), IRM 5.19, and IRM 21.1 through IRM 21.7 (or successor provisions) (but only those AM duties in existence as of October 1, 2007). Unlike Case Advocates, however, Intake Advocate duties are limited to only the following actions:
 - a. Gather documentation to substantiate credits to a taxpayer's account where a taxpayer furnishes proof of payment under the procedures contained in IRM 21.5.8 (or successor provisions).
 - b. Accept installment agreements under the procedures contained in IRM 5.19.1.5.4 (or successor provisions).
 - c. Input an additional skip payment on taxpayer's IMF account when the taxpayer has an existing installment agreement under the procedures contained in IRM 21.3.12.5.4 (or successor provisions).
 - d. Input a collection hold on a taxpayer's balance due account in notice status (command code STAUP) under the procedures contained in IRM 21.5.2.4.8.2 (or successor provisions).
 - e. Input an extension of time to pay on a taxpayer's balance due account in notice status under the procedures contained in IRM 21.3.12.4.2 and IRM 21.3.12.4.3 (or successor provisions).
 - f. Initiate a refund trace (command code CHKCL) under the procedures contained in IRM 21.4.2 (or successor provisions).

- g. Reissue a returned refund check posted on IDRS with an S- Freeze using command code CHK64 under the procedures contained in IRM 21.4.3 and IRM 21.5.6.4.38 (or successor provisions).
 - h. Input a change of address on IDRS entity under the procedures contained in IRM 21.2.4.3.5 and 21.3.4.11.2 (or successor provisions).
 - i. Request and provide transcripts, forms, and publications to taxpayers under the procedures contained in IRM 21.2.3.5 and IRM 21.3.6.4 (or successor provisions).
 - j. Correct accounts with substantiated math error protests under the procedures contained in IRM 21.5.4.4.4 (or successor provisions).
 - k. Perform account adjustments that meet tolerances under the procedures contained in IRM 21.5.1.4.12 (or successor provisions).
- (7) There are some authorities that AM employees have, that TAS employees do not have, as those authorities require specialized skills or the expertise of OD/Function employees. For example, TAS employees cannot allow or disallow claims for credit or refund, accept or deny requests for penalty abatement (except for TFRP in limited circumstances, see IRM 13.1.4.2.3.6 (2)) or report accounts as CNC.
- (8) The references to “(or successor provisions)” are meant to convey the principle that should the IRM be renumbered over time, TAS employees may still have a particular authority. For example, suppose on October 1, 2007, TAS employees had the authority to take an action because it was an authority that AM employees had in IRM 21.7. In 2017, IRM 21 was renumbered and what was in IRM 21.7 is moved to IRM 21.9. IRM 21.9 is the successor provision and TAS employees can still exercise that authority even though it is no longer in IRM 21.7.
- (9) See Exhibit 13.1.4-1, Delegated Authority Decision Chart.

13.1.4.2.2.4
(04-05-2021)
Delegation Order No. 13-3 (formerly Delegation Order 250 (Rev. 1)), Authority to Issue Taxpayer Advocate Directives

- (1) Delegation Order No. 13–3, grants the NTA alone the authority to issue a Taxpayer Advocate Directive (TAD) to mandate administrative or procedural changes to improve the operation of a functional process or to grant relief to groups of taxpayers (or all taxpayers) when implementation will protect the rights of taxpayers, prevent undue burden, ensure equitable treatment, or provide an essential service to taxpayers. See IRM 1.2.2.12.3, Delegation Order No. 13-3 (formerly DO-250, Rev.1), Authority to Issue Taxpayer Advocate Directives.
- (2) The authority to rescind or modify a TAD is granted to the NTA, the Commissioner of the Internal Revenue Service, the Deputy Commissioner for Operations Support, and the Deputy Commissioner for Services and Enforcement.

Note: Although the authority to issue, rescind and modify a TAD is a delegated authority, Section 1301(a) of the Taxpayer First Act (TFA), enacted on July 1, 2019, requires the Commissioner or a Deputy Commissioner to take timely action on a TAD and requires the NTA to identify in her report to Congress any TAD which was not honored in a timely manner. Thus, the TAD appeal process and TAD reporting are statutory requirements. See IRC 7803 (c)(5).

- (3) For more information about TADs, see IRM 13.9.1 Procedures for Taxpayer Advocate Directives

13.1.4.2.3
(04-05-2021)
**Determining TAS
Authority to Take an
Action**

- (1) Usually, TAS employees can quickly determine if they have the authority to take an action without an OAR by asking five simple questions. These questions incorporate the guiding principles of TAS Delegated Authorities as discussed in IRM 13.1.4.2.2, and the intent of Delegation Order TAS-13-2-1.
- a. Is the account open in another OD/Function? See IRM 13.1.4.2.3.1.1(2), Definition of Open in Another OD/Function.
Caution: If the account is open in another OD/Function, TAS does not have the authority to take action.
 - b. Was there a prior decision made on this account by another function that you would be overruling if you performed the action in question? See IRM 13.1.4.2.3.2, Prior Determinations.
Caution: If TAS's action would overrule or overturn a decision made by another OD/Function, TAS does not have the authority to take action.
 - c. Do AM employees have the authority to perform the action, and if so, where in the IRM are those procedures located?
 - d. Did AM employees have that authority as of October 1, 2007?
Caution: If AM employees did not have authority to take the action as of October 1, 2007, TAS does not have the authority to take action unless AM has the authority now and there is a clear indication that the Commissioner intends TAS to have the same authority.
 - e. Will your action result in a determination that provides for appeal rights?
Caution: If the action would result in the issuance of appeal rights, TAS does not have the authority to take action.
- (2) Generally, TAS's authorities mirror those of AM employees, as detailed in IRM 13.1.4.2.2.3 , but only if those authorities existed in IRM 3.11.6.6(1), IRM 5.19, and IRM 21.1 through IRM 21.7 (or successor provisions) as of October 1, 2007. See IRM 13.1.4.2.2.3 . If the authority in question is currently exercised by AM employees but did not exist as of October 1, 2007, there must be a clear indication (e.g., an Interim Guidance Memorandum (IGM) or a Delegation Order) that the Commissioner intends for TAS employees to have that particular authority.

Reminder: The guiding principle of TAS delegated authority is to quickly resolve routine account issues independently. If you have questions regarding TAS's delegated authority, consult the Office of Technical Analysis and Guidance (TAG) via e-mail to **TAS TAG Policy and Guidance*. Do not delay urgent action on a case if you are unsure of TAS's authority, submit your question to TAG and use the OAR process to resolve the issue.

13.1.4.2.3.1
(04-05-2021)
**Open in Another
Operating
Division/Function**

- (1) TAS does not have authority to take action on an account open in another OD/Function. If the account is open in another OD/Function, an OAR is necessary in accordance with the SLA. See IRM 13.1.19, Operations Assistance Request (OAR) Process. In these instances, TAS must update the IDRS open control to "B" status to allow the OD/Function to take the requested action.

13.1.4.2.3.1.1
(04-05-2021)

Definition of Open in Another Operating Division/Function

- (1) Whether a case is considered “open in another OD/Function” can depend on the IDRS status code.
- (2) The following status codes and freeze codes are considered open in another OD/Function and TAS employees do not have authority to take action. This list is **NOT** all inclusive.

- a. Status 22 (TDA assigned to Automated Collection System (ACS));

Note: TAS must use the OAR process to request ACS take action, see IRM 13.1.19, Operations Assistance Request (OAR) Process. If ACS cannot take the action necessary to resolve the account (*e.g.*, Audit Reconsideration issue) the TAS employee must contact ACS to request a hold and advise ACS of the planned action.

- b. Status 26 (TDA assigned to a Revenue Officer);
- c. -L freeze (AIMS indicator - Account selected for audit by posting of TC 420/424).

Exception: TAS must use the OAR process to request an action, unless the account is Non-RPS AIMS Status 08 and below.

- (3) Generally, the following status codes are not considered open in another OD/Function and TAS employees can work cases in these statuses if the action necessary is within the TAS employee’s authority.
 - a. Status 23 (Below Tolerance);
 - b. Status 24 (Taxpayer Delinquency Account (TDA) issued, Awaiting Paper or Integrated Collection System (ICS) Assignment);
 - c. Status 53 (Currently Not Collectible, Unable to Locate, Unable to Contact or Shelved), see IRM 5.19.17.2, Currently Not Collectible (CNC) Procedures, for additional information;
 - d. Status 60 (Installment Agreement (IA));
 - e. Status 64 (Defaulted IA);
 - f. AIMS status 08 (Selected Not Assigned) and Below (Exception: Revenue Protection Strategy (RPS) AIMS). See IRM 4.19.14.4, Program Description, for details about the Exam project codes; and
 - g. Accounts with a control base for data-gathering and statistical (such as those input by the Office of Compliance Analytics (OCA), to gather data on Taxpayer Protection Program (TPP) calls) are not considered an open control. These control bases are for statistical purposes only and should be disregarded when taking any subsequent actions to resolve the account. OCA will close the control bases when the data has been retrieved.

Caution: This list is **NOT** all inclusive.

- (4) Generally, TAS may take action on cases in Status 23, 24, 53, 60, and 64 even if the case was previously in Status 22 or 26 because the case is not considered “open in another OD/Function.” Case Advocates generally have the same authorities as those granted to AM employees (*e.g.*, TAS cannot make CNC determinations, even if the account is in status 23, see IRM 13.1.4.2.3.6, Currently Not Collectible), see IRM 1.2.2.12.2, Delegation Order 13.-2 (Rev. 1), Authority of the National Taxpayer Advocate to Perform Certain Tax Administrative Functions, for exceptions.

- (5) The absence of an open IDRS control base does not mean the account is not open in another OD/Function.

Example: An account has a priority refund transcript indicator, identified by TC 971 AC 805 and TC 570 with a blocking series of “55555.” This indicates the account is open in another OD/Function (Notice Review in SP) although there is no IDRS Control.

13.1.4.2.3.1.2
(04-05-2021)

**Obtaining Written
Approval from the
OD/Function**

- (1) Case Advocates have authority to request approval to input adjustments to avoid unnecessary delays. However, Case Advocates should not request approval to input an adjustment in cases where TAS does not have access to IRS systems, such as open AIMS cases, Non-Master File (NMF), bankruptcy cases, cases in Appeals, Offer in Compromise (OIC), or Trust Fund Recovery Penalty (TFRP) cases or when the Case Advocate lacks the specialized knowledge needed to input the adjustment.
- (2) Where TAS does not have the statutory or delegated authority, a TAS employee will not prepare an adjustment document, *e.g.*, Form 3870, Request for Adjustment. In these instances, Case Advocates will use Form 12412, Operations Assistance Request (OAR), to make a recommendation and request action. See IRM 13.1.19, Operations Assistance Request (OAR) Process.
- (3) TAS’s authority should not create a “mini-IRS” and TAS should not be a substitute for another OD/Function. TAS invokes the decision to request approval to input adjustments based on the facts and circumstances of the case.

Example: In a hardship case involving a claim for refund where TAS determines a direct deposit manual refund is appropriate, if the OD/Function does not have the ability to input the adjustment within the timeframe necessitated by the taxpayer’s circumstance the Case Advocate should consider obtaining OD/Function approval to input the adjustment and issue the refund. Remember, TAS does not have authority to allow the claim for refund; the OD/Function must first determine that the taxpayer is entitled to a refund, and the amount of the refund. Then the Case Advocate may request OD/Function approval to input the adjustment.

Example: Case Advocates should consider obtaining OD/Function approval to input an adjustment when a taxpayer has already experienced an unreasonable delay (*e.g.*, the taxpayer initially contacted the IRS regarding the problem a year ago), and the OD/Function procedures require the adjustment to be made by another unit, further delaying resolution.

- (4) The preferred method to secure written approval is on the returned OAR, but secure e-mail and other written communications are also acceptable. The OD/Function must include specific information identifying the TAS case information (*e.g.*, TAMIS Case File number, taxpayer name), account (MFT/Tax Period(s)), action(s) approved, and the corresponding dollar amount(s). Case Advocates must document written approval on TAMIS, including the name and title of the person who approved the action. The written approval must be included in the case file, regardless of what format it is in.

Note: Instant Messages via Skype, etc., are not acceptable methods for securing written approval.

- (5) If the dollar amounts of the authorized adjustments are incorrect because of an error in computation (*e.g.*, an error adding a group of numbers) or typographical error (*e.g.*, transposed a number), do not send a new OAR to correct the authorized adjustment. Instead, contact the OD/Function Liaison, advise the Liaison of the error, and request a revision to the written approval reflecting the correct amounts. Case Advocates may provide the specific dollar amounts when advising the OD/Function about the error. Document on TAMIS any contact with the OD/Function Liaison and any revision to the written approval.

13.1.4.2.3.2
(04-05-2021)

Prior Determinations

- (1) If there was a prior substantive determination made by another OD/Function, TAS does not have authority to overturn/overrule the determination.

Note: A “substantive” determination includes claim allowance/disallowance, penalty abatement, audit reconsideration, return of levy proceeds, determinations resulting in the issuance of appeal rights, etc.

- (2) If an AM employee made a determination on a case which was not “substantive”, lacked independent judgement and was routine in nature and the taxpayer contacts TAS with new information to resolve the issue, TAS, acting within its delegated authority and in accordance with IRM 21 guidelines may take action, provided the account is not open in another function. Intake Advocate delegated authorities are further limited, see IRM 13.1.4.2.2.3 (5).

13.1.4.2.3.3
(04-05-2021)

Administrative and Service Errors

- (1) Case Advocates have authority to correct administrative and Service errors, when the case is not open in another OD/Function. This authority applies to obvious errors; decimal point errors, transposition errors and may include corrective actions such as increasing/decreasing assessments or increasing/decreasing credits to figures as reported by the taxpayer. Definitions of administrative and Service errors can be found in IRM 21.1.3.20 , Oral Statement Authority; IRM 21.5.2.4.1.3 , Service Errors (Effect on Penalty and Interest); and IRM 21.7.1.4 , Business Master File (BMF)/Non-Master File (NMF) Adjustment Procedures.

Example: A taxpayer properly filed her 2017 tax return. Shortly afterwards, she began receiving notices of a balance due. The notices showed her adjusted gross income, taxable income, and taxes were changed by the IRS. The taxpayer tried repeatedly to resolve this problem with the IRS to no avail. She contacted TAS for assistance. The case met TAS criteria and was accepted into the program. The TAS employee identified an obvious input error (decimal in the wrong place). This was an IRS administrative error. The Case Advocate has authority to adjust and restore the return as originally filed by the taxpayer.

- (2) Case Advocates do not have the authority to correct IRS errors where the OD/Function adjusted the tax but failed to adjust a related manually assessed penalty. This situation is not an obvious administrative or service error. Furthermore, TAS generally has no authority to make a determination on penalty abatements (see IRM 13.1.4.2.3.7 (2), Penalties, for the exception). The OAR process must be used to advocate for abatement of the penalty, see IRM 13.1.19, Operations Assistance Request (OAR) Process.

Example: A taxpayer contacts TAS because he has been receiving balance due notices for his 2016 taxes. The IRS audited the taxpayer’s return, in-

creasing tax and assessing an accuracy-related penalty. Subsequently, the taxpayer filed a request for audit reconsideration and the tax was reduced. However, the accuracy-related penalty was not adjusted. TAS does not have authority to adjust the penalty because it is computational in nature. The Case Advocate must use the OAR process for resolution.

Caution: TAS may not correct an error that is computational in nature. If the error is a computational or processing error resulting from an audit or examination assessment (Transaction Code (TC) 30X/29X), this is considered an Audit Reconsideration and an OAR to Examination is required. See IRM 13.1.4.2.3.11, Audit Reconsiderations.

- (3) Adjustments made by an OD/Function that unpost do not constitute an administrative or service error. Use the OAR process to advocate for correction of the unpostable condition, see IRM 13.1.19, Operations Assistance Request (OAR) Process.
- (4) Intake Advocates do not have authority to correct administrative errors or Service errors. See IRM 13.1.4.2.3.3.

13.1.4.2.3.3.1
(04-05-2021)

Issues Worked by Entity

- (1) TAS does not have authority to make tax period changes on either Individual Master File (IMF) or Business Master File (BMF) cases.
- (2) TAS does not have authority to prepare Form 3893, Re-Entry Document Control, on mixed period cases. TAS may not make determinations on tax period changes under the procedures in IRM 21.6.4.4.16.1, Resolving Accounting Period Changes.
- (3) TAS does not have authority to correct the entity in an Automated Substitute for Return (ASFR) case if ASFR accepts a joint return and does not update the Entity. This situation is not an obvious administrative error by an IRS employee.
- (4) Case Advocates have authority to correct administrative errors by IRS employees that result in incorrect addresses (*e.g.*, transposed digits) or filing statuses. See IRM 21.1.3.20, Oral Statement Authority.

Caution: The authority to correct a filing status does not include cases when the taxpayer wants to *change* filing status.

- (5) Intake Advocates have authority to correct administrative errors by IRS employees that result in incorrect addresses. See IRM 21.2.4.3.5, Address Change/Correction, and IRM 3.13.5.29, Oral Statement/Telephone Contact Address Change Requirement.
- (6) Intake Advocates do not have authority to correct filing statuses.
- (7) Intake Advocates do not have authority to input name changes.

13.1.4.2.3.4
(04-05-2021)

**Receiving Returns,
Manual Refunds and
Offset Bypass Refunds**

- (1) TAS does not have authority to process returns.
- (2) TAS does not have authority to input IDRS Transaction Codes indicating receipt of the returns.

- (3) TAS is not an authorized IRS filing location. Therefore, a return mailed or hand-delivered to TAS is not considered filed with the IRS until it is received by an authorized IRS office. If a return is received from a taxpayer, refer to IRM 13.1.18.6.3, Taxpayers Delivering Returns to TAS and TAS Date Stamp, for the procedures to follow to ensure that the return is filed in the properly designated location as soon as possible. TAS employees should educate taxpayers about the proper filing location.

Note: The principles above in paragraphs (1) through (3) also apply to amended returns and claims (e.g., Form 1040-X, Amended U.S. Individual Income Tax Return, Form 843, Claim for Refund and Request for Abatement).

Example: TAS received a return in the mail from a taxpayer. The taxpayer provided a duplicate to TAS, worried that his original had been lost in the mail. The Case Advocate promptly submits an OAR to Submission Processing (SP) to get the return properly filed and processed, as there is no TC 150 on the account yet. Subsequently, the TC 150 from the original return posts first, and as a result of the TAS OAR, the duplicate return that TAS forwarded to SP causes a TC 976 (duplicate return) to post creating a “-A” freeze. In this example, TAS does not have authority to release the “-A” freeze. TAS employees cannot take action on an account, if it is “open in another IRS function.”

- (4) TAS does not have authority to prepare tax returns; if the taxpayer needs assistance with preparing a return, TAS employees should refer taxpayers to a Volunteer Income Tax Assistance program, a Tax Counseling for the Elderly site, or an IRS TAC, where available.
- (5) TAS does not have authority to issue a manual refund involving a Refund Hold (RH) case because TAS is prohibited from allowing or disallowing claims for refund. See IRM 25.12.1.14.1, Releasing the Refund Hold Freeze, for IRS procedures for resolving Refund Hold cases.
- (6) Case Advocates have authority to add Computer Condition Codes (CCCs) “O” and “Y” to the entity section of an unprocessed return in an Offset Bypass Refund (OBR) case. The authority to grant or deny a request for an OBR has nothing to do with the authority to allow or disallow the claim for refund. The coding is not a determination about the amount or validity of the refund itself. The intent of the “O” code is to prevent the refund from generating systemically. The “Y” code sends the return to Error Resolution for systemic validation of the refund amount. Refer to IRM 13.1.24.6.2.7, OBRs and Receipt of Unprocessed Original Returns and Other Circumstances, for additional information.
- (7) Case Advocates have authority to request a direct deposit manual refund based on hardship after the IRS has determined that the taxpayer is entitled to a refund and the amount of such refund. See IRM 21.4.4.5.2(1), Preparation of Form 3753, Manual Refund Posting Voucher.
- (8) Case Advocates have authority to input NOREF with definer code “P”, when an account is not open in another OD/Function, to either stop a computer-generated refund check or stop a manual refund that was initiated by TAS.
- a. IDRS CC NOREF “P” requires input before the TC 846 appears on the account to stop the refund information internally (prior to submission to BFS). Although this action does not prevent TC 846 from posting to the

account, it will reverse the TC 846 with a TC 841 one cycle later. If the TC 846 is on the account, it is too late to stop the generated refund.

Example: During the OAR process to SP to process a return (e.g., a Form 1040, U.S. Individual Income Tax Return), TAS “O” coded and “Y” coded the return and attached the return to the OAR. The Case Advocate asked for and received permission from SP to issue a manual refund prior to the 23C date based upon an explicitly approved refund amount. The Case Advocate input and issued the manual refund. SP did not process the return with the “O” code. Consequently, the computer generated a duplicate, erroneous refund. The Case Advocate catches this before the refund is issued. The Case Advocate has authority to input the NOREF “P.” When SP gave TAS permission to issue the manual refund, explicit in the permission to issue the refund was that SP authorized only one refund. Thus, if TAS is monitoring the case and discovers that a computer-generated refund is about to be issued as a second refund, The Case Advocates has authority to input IDRS CC NOREF “P” to stop the computer-generated refund.

Example: A Case Advocate sent an OAR to AM to process a Form 1040-X. TAS did not request permission on the OAR to issue a manual refund. After AM initiated a computer-generated refund, the Case Advocate learns the taxpayer is suffering an economic hardship and a manual refund is now appropriate. The OAR is still open; therefore, the Case Advocate must contact AM to renegotiate the relief requested. TAS does not have authority to input a CC NOREF “P”. Instead the Case Advocate may request AM input NOREF “P” (this is only appropriate if the refund may still be stopped) and agree to the renegotiated relief requested in order for TAS to issue a manual refund.

13.1.4.2.3.5 (04-05-2021)

Claims

- (1) TAS does not have authority to allow or disallow claims for credit or refund, regardless of the type of tax, taxpayer or form the claim is filed on (e.g., Form 1040 , Form 1040-X , Form 1120 , Form 1120-X , Form 843). Case Advocates will use the OAR process to advocate for taxpayers with respect to these claims. See IRM 13.1.19 , Operations Assistance Request (OAR) Process.
- (2) To obtain an adjustment of tax paid or credit not previously reported or allowed, a taxpayer must file a timely claim for refund or credit. See IRC 6511. Formal claims are those filed on the appropriate IRS form, whereas, informal claims are those that are not filed on the appropriate IRS form but put the IRS on notice that the taxpayer is requesting a refund or credit (e.g., a timely letter to the IRS which clearly indicates that the taxpayer is requesting a refund or credit). In addition, any attachment to a return which impacts the calculation of the taxpayer’s tax liability may constitute a “claim” (e.g., Form 8379 or Form 5405, Repayment of the First-Time Homebuyer Credit). The term “claim” is also used in a generic sense to cover, for example, a request for abatement of interest or a request for relief from joint and several liability (“innocent spouse claim”). There is no all-inclusive list of claims. If you are uncertain whether a document constitutes a claim that TAS has authority to act upon, discuss with your manager, and then contact the Office of Technical Analysis and Guidance (TAG), if additional guidance is necessary.

Note: A request to correct a math error is not a “claim” (i.e., TAS has authority to make certain math error adjustments as described in IRM 13.1.4.2.3.14, Math Errors).

- (3) Once the OD/Function has determined the taxpayer is entitled to the refund, Case Advocates can obtain written approval from the OD/Function, per IRM 13.1.4.2.3.1.2, to issue a manual refund, if necessary.

Note: The authority to grant or deny a request for an OBR has nothing to do with the authority to allow or disallow the claim for refund. See IRM 13.1.4.2.3.4, Receiving Returns, Manual Refunds, and Offset Bypass Refunds.

- (4) If the OD/Function makes a determination to partially or fully disallow a claim for credit or refund, TAS does not have authority input the adjustment and issue the denial letter to the taxpayer with appeal rights. It is inappropriate for TAS to input the adjustment and issue the denial letter, even if the OD/Function gives written permission to do so, as this action would be a contradiction to the guiding principles of TAS. Refer to IRM 13.1.4.2.2, Delegated Authorities.

13.1.4.2.3.5.1
(04-05-2021)
**Injured Spouse
Allocations**

- (1) TAS does not have authority to process Injured Spouse Allocations. The OAR process must be used. See IRM 13.1.19, Operations Assistance Request (OAR) Process.
- (2) An Injured Spouse Allocation is part of an underlying claim for refund that gives rise to an offset, which prompts the non-liable spouse to file Form 8379. TAS does not have authority to allow or disallow claims for credit or refund, see IRM 13.1.4.2.3.5, Claims. Thus, TAS does not have authority to process the allocation that goes along with the claim for refund.
- (3) In the instance where the IRS previously determined an Injured Spouse manual refund should be issued, but the amount was erroneously offset to the Treasury Offset Program (TOP) instead of being issued to the injured spouse, Case Advocates may reverse the TOP offset and issue a manual refund to the injured spouse provided the case is not open in another function. See IRM 13.1.4.2.3.3, Administrative and Service Errors, and IRM 21.4.6.5.12, TOP Offset Reversal with Adjustments. Intake Advocates do not have authority to reverse a TOP offset.

13.1.4.2.3.5.2
(04-05-2021)
CAT A/B Claims

- (1) TAS does not have authority to make determinations on CAT A/B claims meeting criteria described in IRM 21.5.3-2, Examination Criteria (CAT-A) - General, and IRM 21.5.3-3, Examination Criteria (CAT-A) - Credits. The OAR process must be used. See IRM 13.1.19, Operations Assistance Request (OAR) Process.

Example: A Case Advocate is assigned a case involving a prior SFR assessment. The taxpayer files an amended return with the IRS showing a tax decrease. The taxpayer sends a copy of the return and substantiation to support the amended return. The amended return meets CAT-A criteria. After developing the issues, the Case Advocate prepares an OAR including a copy of the return, the taxpayer's documentation, and TAS's recommendations. TAS does not have authority, therefore, the OAR process must be used.

13.1.4.2.3.6
(04-05-2021)

Currently Not Collectible

- (1) TAS does not have authority to report modules as CNC, regardless of the closing code on the account or the reason for reporting an account CNC. The OAR process must be used. See IRM 13.1.19, Operations Assistance Request (OAR) Process.

Example: A taxpayer contacts TAS for assistance. She explains that her only source of income, Social Security, is being levied and she cannot afford to pay her basic living expenses. The Case Advocate researches the account and identifies the taxpayer has an Aggregate Assessed Balance of \$4,000. TAS does not have authority to report the account as CNC. The Case Advocate recommends CNC via the OAR process.

- (2) TAS employees can take other actions, within their delegated authority, on a case already in Status 53 (CNC), as it is not considered “open in another OD/Function.” See IRM 13.1.4.2.3.1.1.

13.1.4.2.3.7
(04-05-2021)

Penalties

- (1) In general, TAS does not have authority to accept or deny penalty abatement requests. This includes penalty abatement requests based on Oral Statement Authority as described in IRM 21.1.3.20. See paragraph (2) below for the only exception where Case Advocates have authority to adjust penalties.

- (2) TFRP is the only penalty Case Advocates have authority to adjust. That authority, however, is limited to the circumstances described in IRM 5.19.14.4.3, Processing TFRP Adjustments. Thus, Case Advocates can make adjustments to a TFRP liability based on a full paid or satisfied account only in the following circumstances:

- Withheld taxes were collected from the underlying trust fund by payment or credit offset (*i.e.*, corporation full paid);
- Full payment of the TFRP liability has been made by one or more related TFRP taxpayers; or
- There is a fully satisfied OIC, TC 788, on the related BMF or IMF account, if TFRP adjustments are a condition of the OIC.

- (3) In each of the circumstances in (2), the underlying liability has been paid and TAS is making an adjustment for which no appeal rights exist or are appropriate. Abatements of the TFRP not covered by these three circumstances can only be authorized and input by Field Collection or the Technical Support Function.

Example: A Case Advocate is assigned a TFRP case that meets TAS criteria. The taxpayer claims that one of the other responsible taxpayers made a payment to full pay the module that was not adjusted on his/her TFRP module. The Case Advocate researches the modules and confirms full payment. TAS has authority to adjust the TAS taxpayer’s TFRP module.

Example: A Case Advocate is assigned a TFRP case that meets TAS criteria. The taxpayer claims he was never interviewed by the Revenue Officer who determined he was liable for the TFRP. The taxpayer provides information substantiating the position that he is not responsible or liable for the TFRP liability. TAS does not have authority to take action. The Case Advocate must use the OAR process. See IRM 13.1.19, Operations Assistance Request (OAR) Process.

13.1.4.2.3.8
(04-05-2021)
Installment Agreements

- (4) For information regarding TAS's role in penalty relief, see IRM 13.1.24.6.1, Penalty Relief Advocacy.
- (1) TAS employees have authority to establish Installment Agreements (IA) as described in IRM 5.19.1.5.4 (or successor provisions) up to specific aggregate assessed balance amounts. See IRM 5.19.1.6.4, Installment Agreement (IAs), and IRM 5.19.1.6.4.6, IA Payment Methods and User Fees (UF) Overview.
- (2) Before considering an IA, TAS employees should encourage the taxpayer to:
- Pay as much as possible now to avoid additional penalties and interest;
 - Consider borrowing or using lines of credit to pay the liability (depending on whether the applicable interest rate is lower than the interest on the tax liability);
 - Consider deferring other debts to pay the tax liability; and
 - Consider other collection alternatives such as an OIC.
- (3) TAS employees have authority to input Transaction Code (TC) 971 Action Code (AC) 043, indicating a pending IA, when criteria in IRM 5.19.1.6.4.7, Pending IA Criteria, is met.
- (4) TAS employees will not secure levy sources when accepting IAs within their authority.

Example: A taxpayer contacts TAS for assistance. She explains that she cannot pay in full and requests an IA. The TAS employee researches the account and identifies that the taxpayer owes less than \$10,000 for tax years 2013 and 2014. The taxpayer has filed and paid subsequent tax periods timely. In addition, the taxpayer has corrected her withholding to prevent future balances due. The taxpayer proposes to pay \$500 per month. The TAS employee determines that the taxpayer's proposal meets guaranteed IA criteria per IRM 5.19.1.6.4(8), there is no requirement for a Collection Information Statement (CIS) and a Notice of Federal Tax Lien (NFTL) determination is not required. TAS has the authority to establish and input the guaranteed IA.

Example: A taxpayer contacts TAS for assistance. He explains that he cannot pay in full and requests an IA. The taxpayer has a balance due on tax years 2015 and 2016 and is requesting an IA of \$400 per month. The account balance cannot be fully paid within 72 months (per IRM 5.19.1.6.4 (9 and 10)). The Case Advocate requests the taxpayer complete a Form 433-A, to determine if the taxpayer's proposed payment amount is feasible. Analysis of the Form 433-A indicates the taxpayer can pay \$1,000 per month. The taxpayer provides no additional information to justify acceptance of an IA for less than \$1,000 per month. TAS does not have authority to reject the IA proposal because such rejection would constitute a substantive determination and would result in appeal rights. The Case Advocate uses the OAR process to request IA consideration and if rejected, to ensure the independent review process takes place prior to communicating the rejection to the taxpayer.

Example: A Case Advocate receives a case meeting TAS criteria. The taxpayer has an aggregate assessed balance due in excess of \$50,000, is not in full compliance with all filing requirements and is seeking a Direct Debit Installment Agreement (DDIA). The taxpayer does not qualify for IA con-

sideration per IRM 5.19.1.6.4.7(2)(d), Pending IA Criteria. The taxpayer must be in full filing compliance as a pre-condition to qualify for IA consideration. The Case Advocate has the authority in this situation to return the taxpayer's request for IA consideration, as it does not meet IA criteria and cannot be considered. This is not an exercise in judgment and is not substantive in nature. The taxpayer may still pursue an IA once the account is in full compliance and a Collection Information Statement (CIS) is provided.

Example: A Case Advocate receives a case meeting TAS criteria. The taxpayer has a balance due that is less than the maximum allowable dollar amount for Partial Payment Installment Agreement (PPIA) and is requesting a PPIA. The Case Advocate requests that the taxpayer complete Form 433-A. TAS does not have the authority to accept or input a PPIA, and therefore cannot determine the taxpayer's ability to pay. TAS can, however, evaluate Form 433-A, and make a recommendation about the taxpayer's ability to pay when sending an OAR to the IRS. Depending on the circumstances, TAS may advocate for the IRS to not file a NFTL.

- (5) TAS employees do not have authority to make NFTL determinations. Therefore, when accepting an IA requiring a NFTL determination, Case Advocates can advocate for non-filing of the NFTL in appropriate circumstances, but ultimately the IRS must make the determination. See IRM 13.1.24.5.1, Advocating to Defer Filing or the Non-Filing of Notices of Federal Tax Lien in Certain Situations.

Reminder: Taxpayers are entitled to Collection Appeal Rights prior the filing of a NFTL. See IRM 5.12.6.4, Collection Appeals Program, for additional information.

- (6) Aggregate assessed balances over a set amount that cannot be full paid (within 72 months for balances up to \$50,000), require Case Advocates to secure and analyze a Form 433-A, Collection Information Statement for Wage Earners and Self-Employed Individuals, or Form 433-B, Collection Information Statement for Businesses. Use collection guidelines in IRM 5.19.1.6.4.6 to determine the correct amount the taxpayer should pay. TAS has the authority to input an IA when the IDRS account is in notice status.
- (7) TAS does not have authority to input a Direct Debit Installment Agreement (DDIA). See IRM 5.19.1.6.4.13.1, DDIA, Form 433-D, Installment Agreement, and Form 9465, Installment Agreement Request. Generally, a Notice of Federal Tax Lien (NFTL) determination is not required for a Streamline Installment Agreement paid by Direct Debit. See IRM 5.19.1.6.4.
- (8) Follow procedures contained in IRM 5.19.13, Campus Procedures for Screening Financial Information, to analyze collection information statements and substantiation.
- (9) TAS will not deny a request for an IA. The guiding principles of TAS's delegated authority specifically preclude TAS from making any determination for which the taxpayer would be granted appeal rights. Because the denial of an IA can be appealed (see IRC 6159(f) and IRC 7122(e)), the denial conflicts with TAS's role as an advocate. In cases where a taxpayer has proposed an IA that is not acceptable, Case Advocates should forward the request to the ap-

appropriate Compliance function via an OAR, requesting a determination and issuance of appeal rights if the determination is to deny the request. See IRM 5.19.1.6.4.9, IA Rejection Criteria, and IRM 5.19.1.6.4.10, Proposal to Reject IA to Independent Review.

Reminder: Taxpayers are entitled to Collection Appeal Rights with the rejection of an IA request. See IRM 5.14.9.8, Collection Appeals Program, for additional information.

- (10) TAS must inform the taxpayer that penalties and interest continue to accrue during the IA period, there is an IA user fee, a Notice of Federal Tax Lien may be filed (if mandated by statute), and future compliance with the tax laws is required.

Note: Effective January 1, 2007, low income taxpayers may qualify for a reduction of the user fee. As of January 2008, taxpayers meeting the established low-income criteria are identified systemically and the account systemically adjusted. .

- (11) TAS does not have authority to modify an IA established by another OD/Function. The OAR process must be used. See IRM 13.1.19, Operations Assistance Request (OAR) Process.
- (12) Case Advocates have authority to reinstate an original IA if the terms of the agreement have not changed.
- (13) TAS does not have authority to take action on an IA in suspended (Status 61) or deferred statuses (Status 63). The OAR process must be used. See IRM 13.1.19, Operations Assistance Request (OAR) Process.

Caution: IAs in Status 61 and Status 63 have special conditions and routine account actions may affect these accounts.

- (14) Intake Advocates do not have authority to modify an IA, even those input by TAS.

13.1.4.2.3.9
(04-05-2021)
**Substitute for Return
(SFR)**

- (1) TAS does not have authority to take action on SFR issues, the OAR process must be used. See IRM 13.1.19, Operations Assistance Request (OAR) Process.

Example: A taxpayer contacts TAS about a balance due notice she received. The balance due notice is for a filing status 1 (single) tax year 2018 return. The taxpayer explains that she filed jointly with her spouse for that year. The Case Advocate researches the account and confirms a joint return was filed. The Case Advocate also identifies that the taxpayer was assessed a filing status 1 (single) SFR for the same year. The Case Advocate uses the OAR process to advocate for abatement of the SFR assessment because TAS has no authority to take action on SFR issues.

13.1.4.2.3.10
(04-05-2021)
**Automated
Underreporter (AUR)
Program**

- (1) TAS does not have authority to take action on AUR issues, the OAR process must be used. See IRM 13.1.19, Operations Assistance Request (OAR) Process.

Example: A taxpayer contacts TAS about a CP 2000 notice he received. The CP 2000 notice proposes changes to the taxpayer's income and liability due to an unreported early distribution. The taxpayer explains that the distribution was rolled over within the appropriate timeframe. The Case Advocate researches the account and identifies that the case is open in AUR. The Case Advocate secures substantiating documentation and uses the OAR process to advocate for closure of the AUR issue with no change because TAS has no authority to take action on AUR issues.

13.1.4.2.3.11
(04-05-2021)
Audit Reconsiderations

- (1) TAS does not have authority to reconsider, overturn or overrule an audit or credit disallowance, the OAR process must be used. See IRM 13.1.19, Operations Assistance Request (OAR) Process.

Example: A taxpayer contacts TAS about a balance due notice she received. The Case Advocate researches the account and identifies that the taxpayer's account was audited and Examination disallowed some of her Schedule C expenses. The taxpayer explains that she is a hairdresser and had to purchase her own equipment. The Case Advocate secures substantiating documentation and uses the OAR process to advocate for allowance of the Schedule C expenses because TAS has no authority to reconsider, overturn or overrule an audit or credit disallowance.

13.1.4.2.3.12
(04-05-2021)
Oral Statement Authority

- (1) TAS employees have authority to accept verbal requests for account adjustments without written documentation, as described in IRM 21.1.3.20, Oral Statement Authority, provided the account is not open in another function.

Example: A taxpayer filed his 2016 tax return expecting a refund but received a balance due notice. The taxpayer reviewed his return and realized he under declared his withholding by \$1,000. The taxpayer made several attempts to get the amount corrected and was assured by an IRS employee each time that his account was corrected. The taxpayer received another balance due notice and contacted TAS for assistance. The account is not open in another OD/Function and the additional withholding is within Oral Statement Authority. Therefore, the Case Advocate has authority and can allow the additional withholding.

Example: A taxpayer receives a balance due notice on his Form 941, Employer's Quarterly Federal Tax Return, tax period ending September 30, 2016, which is in Status 22 (TDA/ACS). The taxpayer received a record of accounts, noticed a payment was missing and has tried for three months to get the payment correctly applied to his account. The taxpayer contacts TAS for assistance. The Case Advocate researches the account and locates the missing payment. TAS has no authority to take action on accounts open in another function (Status 22), therefore, the OAR process must be used. See IRM 13.1.19, Operations Assistance Request (OAR) Process.

13.1.4.2.3.13
(04-05-2021)
Tolerances

- (1) TAS employees have authority to make tax account adjustments below certain dollar amounts, provided the account is not open in another function. See IRM 21.1.3.21, Tolerances, for an explanation of tolerances and IRM 21.5.1.4.12, Tolerances, for a listing of tolerance threshold/ceiling amounts.

13.1.4.2.3.14
(04-05-2021)
Math Errors

- (1) TAS employees have authority to take action on general math errors, as described in IRM 21.5.4, General Math Error Procedures. This authority applies to addition and subtraction errors on the return, use of an incorrect tax table, omission of information required to substantiate an entry, missing or incorrect TIN for exemptions, and certain EITC disallowances.

Example: A taxpayer filed a 2016 return claiming a \$5,000 withholding credit. The taxpayer received a math error notice reducing his withholding credit to \$500. The taxpayer provides TAS with a copy of his Form W-2, Wage and Tax Statement, which verifies the withholding of \$5,000. The TAS employee reviews the documents (*e.g.*, Form W-2) submitted by the taxpayer along with the processed return, identified the general math error discrepancy and also determined that the account is not open in another function. TAS has the authority to make the general math error correction. See IRM 21.6.3.4.2.2, Withholding (W/H) Tax Credit.

Example: A taxpayer filed a 2016 return claiming the Earned Income Tax Credit (EITC). The taxpayer received a math error notice reducing the EITC because of an incorrect dependent Social Security Number (SSN) on the return and contacts TAS for assistance. The Case Advocate secures the correct SSN from the taxpayer and verified it via IDRS. A required action on all Taxpayer Identification Number (TIN) related math errors is use of Command Code (CC) DDBCK, for which TAS is prohibited from using. The Case Advocate drafts a recommendation and uses the OAR process to advocate for the math error correction. TAS has no authority to correct this math error because TAS employees are prohibited to using CC DDBCK.

- (2) TAS has the authority to make math error adjustments for Alternative Minimum Tax following the procedures in IRM 21.5.4.5.4, Math Error Substantiated Protest Processing. Per IRM 21.5.4.5.4(1)(a), oral statement adjustments are limited to the amount shown on the original return. Do not reduce tax below the amount reported on the original return or allow credit in excess of the amount claimed on the original return without a written statement from the taxpayer.
- (3) TAS does not have authority to take action on First-Time Homebuyer Credit (FTHBC) cases, Affordable Care Act (ACA) cases or other math error cases arising from legislative enactments after October 1, 2007. Similarly, for any other issue involving a change in the law that occurred after October 1, 2007, unless the Commissioner has issued guidance (*e.g.*, Delegation Order, Interim Guidance Memorandum (IGM)) that clearly indicates that TAS employees have authority regarding that particular issue, the fact that AM employees can exercise that authority is not relevant.

13.1.4.2.3.15
(04-05-2021)

**Levy Release Authority
and Return of Levy
Proceeds**

- (1) Case Advocates have authority to release levies in systemically generated cases in certain circumstances under the provisions described in IRM 5.11.7.2.6, Blocking or Releasing FPLP Levy, provided the module(s) is not open in another function. See IRM 5.11.7.2.1.2, Delegation Authority. There are three types of systemically generated or automated levies:
 - a. Federal Payment Levies;
 - b. State Income Tax Levies; and
 - c. Other Automated Levies, such as the Alaska Permanent Dividend Fund, lottery payments, and vendor payments.
- (2) Case Advocates have authority to sign a release of a systemic levy.

Example: A taxpayer contacts TAS for assistance. The taxpayer's Social Security benefits have been levied. The account is not open in another OD/Function. The taxpayer states that his Social Security Disability benefits are his only income, and he needs every dollar to pay his rent and living expenses. The taxpayer provides a copy of his eviction notice and financial information. The Case Advocate researches the account, determines a release of levy is appropriate because the levy is causing an economic hardship (see IRC 6343 and Treas. Reg. 301.6343-1(b)(4)) and based on the financial information provided by the taxpayer, the account may meet CNC criteria. TAS will send an OAR to the OD/Function requesting a CNC determination. If the OD/Function agrees with the CNC recommendation, the input of the TC 530 CC 24-32 by the OD/Function will generate the Federal Payment Levy Program (FPLP) release, and thus resolve that issue. However, if the transaction code will not post in time to stop the levy, the Case Advocate has authority to prepare and sign the appropriate form to request release of the levy. The completed form is forwarded to the FPLP Coordinator for input into the BFS computer system.

- (3) Intake Advocates do not have authority to sign a release of a systemic levy.
- (4) TAS does not have authority to release non-systemic levies, the OAR process must be used. See IRM 13.1.19, Operations Assistance Request (OAR) Process.

Example: A taxpayer contacts TAS for assistance. The taxpayer's wages have been levied. The account is in Status 22 (TDA/ACS). The taxpayer states that the wage levy is causing an economic hardship and she cannot pay her medical expenses and provides financial information. TAS contacts ACS to establish a "hold" on additional collection activity while the Case Advocate works to resolve the case. The Case Advocate researches the account and the taxpayer's information, determines a release of levy is appropriate because the levy is causing an economic hardship (see IRC 6343 and Treas. Reg. 301.6343-1(b)(4)) and based on the financial information provided by the taxpayer, the account may meet CNC criteria. The Case Advocate drafts a recommendation and uses the OAR process to advocate for levy release and a collection alternative. TAS does not have authority to release non-systemic levies.

Reminder: There is no requirement that taxpayers experiencing economic hardship be in filing or payment compliance before a levy is released. See *Vinatieri v. Commissioner*, 133 T.C. 392 (2009).

- (5) TAS does not have authority to make a determination regarding the return of levy proceeds, the OAR process must be used. See IRM 13.1.19, Operations Assistance Request (OAR) Process.
- (6) Case Advocates have authority to issue a manual refund for the return of levy proceeds only when the:
 - IRS makes a determination to return the proceeds; and
 - Case is not open in another function (or, if it is open in another function, the IRS has given TAS written permission to issue a manual). See IRM 13.1.4.2.3.1.1.

Note: The authority to make a determination regarding the return of levy proceeds can only be made by those individuals listed in IRM 1.2.2.2.6(3). This authority cannot be redelegated.

13.1.4.2.3.15.1
(04-05-2021)

Erroneous Levies and Reimbursement of Bank Fees

- (1) TAS does not have the authority to determine that a levy is erroneous, the OAR process must be used. See IRM 13.1.19, Operations Assistance Request (OAR) Process.
- (2) The IRS must first determine the levy, for which the bank fees were charged, is erroneous for such fees to be reimbursed. See IRM 1.2.2.2.6, Delegation Order 1-6 (formerly DO-29, Rev. 5), Certification and Approval of Internal Revenue Collections. TAS second level supervisors graded GS-13 or above have authority to approve the reimbursement of bank fees attributable to levies determined to be erroneous by the IRS. See IRM 1.2.2.2.4, Delegation Order 1-4 (Rev. 1) (formerly DO-23, Rev. 15), Settlement of Tort Claims, Claims Under the Small Claims Act, and Claims Made by an Employee of the Internal Revenue Service for Damage to or Loss of Personal Property Incident of Service.

Note: If the levy was proper but is released by the IRS based on economic hardship, the taxpayer is not entitled to reimbursement of bank fees.

Example: A taxpayer contacts TAS for assistance with obtaining reimbursement of bank fees related to a levy. The TAS employee researches the account and identifies that a levy was issued prematurely and not in accordance with IRS procedures. TAS has no authority to determine that a levy is erroneous. The TAS employee advocates, via the OAR process, for return of levy proceeds. The OD/function determines the levy was erroneous and issues a manual refund of the levy proceeds. TAS secures Form 8546, Claim for Reimbursement of Bank Fees, from the Taxpayer and forwards for processing.

13.1.4.2.3.16
(04-05-2021)

Notice of Federal Tax Lien (NFTL) Release

- (1) TAS employees have authority to release liens if the account is full paid and upon substantiation no other balance due exists as described in IRM 5.17.2.8.3, Release of Lien, provided the account is not open in another OD/Function. TAS has made a business decision that the authority to sign a NFTL release is granted to LTAs or above. An OAR to the OD/Function in accor-

dance with the SLAs is necessary to file the NFTL release with the recording office. See IRM 5.12.3, Federal Tax Lien, Lien Release and Related Topics, for more information.

Example: A taxpayer has a NFTL filed for tax year 2018. The taxpayer contacts TAS for assistance. He explains that a release of NFTL is needed so that he can sell his home. The Case Advocate researched the account and confirms the account is in Status 12, the balance for tax year 2018 has been full paid and no other balances exist. The Case Advocate prepares Form 668-Z, Certificate of Release of Federal Tax Lien, and the Local Taxpayer Advocate signs it. The Case Advocate prepares an OAR to the OD/Function requesting the Certificate of Release be filed with the county recorder and attaches Form 668-Z.

(2) At this time, TAS has made a business decision that Intake Advocates will not exercise this authority.

13.1.4.2.3.17
(04-05-2021)

**Exempt
Organization/Employee
Plan Issues**

(1) TAS does not have authority to take action on Exempt Organization (EO) or Employee Plan (EP) issues including EO/EP account related issues, payment tracers, credit transfers, carrybacks, penalties, interest, name changes, EO/EP determinations, and technical questions, the OAR process must be used. See IRM 21.7.7, Exempt Organizations and Tax Exempt Bonds, and IRM 13.1.19, Operations Assistance Request (OAR) Process.

Example: A taxpayer contacts TAS for assistance. She explains that the entity's exempt status has been erroneously revoked and she is seeking reinstatement. The Case Advocate researched the account and confirms the taxpayer's exempt status has been revoked. TAS has no authority to take actions on EO issues. The TAS employee advocates, via the OAR process.

Exception: This excludes Employment Tax issues, *e.g.*, issues related to Form 940, Form 941, Form 944, etc.

13.1.4.2.3.18
(04-05-2021)

**International Related
Issues**

(1) TAS employees have authority to take actions on certain types of International issues. See IRM 13.1.4.2.2.3.

(2) Under IRM 21.1 through IRM 21.7, TAS can work the following types of international issues (Intake Advocate delegated authorities are further limited. See IRM 13.1.4.2.2.3(5)):

- Address Changes;
- Payment tracers (not related to Foreign Investment Real Property Tax Act (FIRPTA) or Section 1446 credits);
- Requests for copies of returns;
- Information returns not requiring adjustment;
- Any general adjustment to the account that does not invoke a treaty benefit (credit transfers, payment issues, omitted exemptions, IRS Individual Tax Identification Number (ITIN));
- Form 1116, Foreign Tax Credit, under IRM 21.6.3.4.1.6, Form 1116, Foreign Tax Credit;

- Oral Statement Authority Issues (excluding Form 1042-S, Form 8288 series, Form 8804, Form 8805, Form 1040-NR, Form 1040-SS, Form 1120-F, Form 2555 and any issue claiming a Treaty exclusion or Treaty benefit) (See IRM 21.1.3.20); and
- Math Errors (excluding Form 1042-S, Form 8288 series, Form 8804, Form 8805, Form 1040-NR, Form 1040-SS, Form 1120-F, Form 2555) and any issue claiming a treaty exclusion or treaty benefit, IRM 21.5.4.3, What Is a Math Error?.

Note: This list is **NOT** all inclusive.

(3) TAS does not have authority to make International adjustments. See IRM 21.8.1, IMF International Adjustments, for additional information. The following is a list of issues where an OAR is necessary:

- Foreign withholding issues (Form 1042-S, Form 8288 series, Form 8804, Form 8805- BMF);
- Cases for adjustment citing tax treaty (BMF);
- Tax adjustment or processing (Form 1120-F, Form 940 (PR), Form 942 (PR), Form 941-SS, and Form 943 (PR), (other than IRM 21.6.3.4.1.6), Form 706-NA, Form 3520, Form 3520-A-BMF);
- Foreign Tax Credit Carryback;
- Form 1118, Foreign Tax Credit - Corporations, (for Form 1120-FSC -BMF);
- Form 8840 (any taxpayer claiming closer connection (IMF or BMF));
- Excess Federal Insurance Contributions Act (FICA) claims for Puerto Rico and Virgin Islands (IMF);
- Any case involving the Philippines (IMF);
- Foreign withholding issues (Form 1042-S, Form 8288 series, Form 8804, Form 8805-IMF);
- Cases for adjustment under tax treaty (IMF);
- Tax adjustment request (Form 2555, Form 1040-NR, Form 1040-SS-IMF);
- All Possessions and Territories income tax cases including Virgin Island cases (IMF); and
- Dual status cases (IMF).

Example: A taxpayer contacts TAS for assistance. The taxpayer filed an individual income tax return with a Form 1116, Foreign Tax Credit, and the account is not open in another function. The taxpayer explains that she made a mistake reporting her withholding when she filed her tax return and provides the Case Advocate a copy of her Form W-2, Wage and Tax Statement. The Case Advocate exercises her authority and corrects the withholding.

Example: A taxpayer contacts TAS for assistance. The taxpayer filed a Form 1040 with a Form 2555, Foreign Earned Income, to exclude the income earned during the part of the year he was a bona fide resident of Country X. The Case Advocate researches the account and concludes that during processing, the Form 2555 was not attached to the original Form 1040 and the foreign earned income exclusion was not allowed. TAS does not have authority to take action. The OAR process must be used. See IRM 13.1.19, Operations Assistance Request (OAR) Process.

13.1.4.2.3.19
(04-05-2021)

Scrambled Social Security Numbers

- (1) Case Advocates have authority to take action and establish the scrambled Social Security Number (SSN) when:

- The scrambled condition has not already been identified; and
- There is no scramble indicator on IDRS Command Code ENMOD.

See IRM 21.6.2.4.3.2, Scrambled Procedures Specific to True/Default True Scrambled SSN Cases, and IRM 21.6.2.4.3.6, Form 3857, Request for SSN Clarification, including preparation of Form 3857.

Example: A taxpayer contacts TAS for assistance. She explains that someone filed tax returns for the prior three years using her SSN. The Case Advocate researches the account and identifies that another taxpayer filed tax returns under the SSN of the TAS taxpayer and there is no scramble indicator on IDRS CC ENMOD. TAS has limited authority to resolve the scrambled SSN case following IRM 21.6.2.3, TIN-Related Problems Research. The Case Advocate researches the account, secures all returns and follows IRM 21.6.2.4.3.2, Scrambled Procedures Specific to True/Default True Scrambled SSN Cases. The CA identifies the scrambled situation and issues an OAR to secure temporary Internal Revenue Service Numbers (IRSNs). Subsequently, temporary IRSNs are provided by the OD/Function and the Case Advocates sends an OAR for reprocessing of the returns to the IRSN for one taxpayer, per IRM 21.6.2.4.3.1, Beginning Scrambled Procedures. For the other taxpayer, the Case Advocate exercises the authority outlined in IRM 21.6.2.4.3.4, Condition 1 Case Processing, and IRM 21.6.2.4.3.5, Condition 2 Case Processing, and moves the account from the common number to the IRSN, adjusts the account to remove the other taxpayer's account information and issues notification letters, per IRM 21.6.2.4.3.4 and IRM 21.6.2.4.3.5. Per IRM 21.6.2.4.2.8, the Case Advocate prepares Form 3857, attaches it to an OAR and sends the OAR to the Scrambled SSN Coordinator. The Case Advocate closes the case once TAS secures verification from the Scrambled SSN Coordinator that the Form 3857 has been sent to SSA, and all issues have been addressed.

Note: The Form 3857 is only used for True/Default True Scrambled SSN cases.

Example: A taxpayer contacts TAS for assistance. He explains that someone has used his SSN. The Case Advocate researches the account and identifies that two returns were filed under the SSN, two CP 239C letters were sent, and both taxpayers responded with the same information. The Case Advocate cannot determine who is the true owner of the SSN. The Case Advocate uses the OAR process to initiate Scrambled SSN procedures. The OAR will request the OD/Function to take all remedial action, including assignment of IRSNs, return reprocessing, transfer of credits, and back-out of return information from the SSN.

- (2) TAS does not have authority to take action when the scramble indicator is present on IDRS Command Code ENMOD (the common number has already been scrambled) and the OD/Function is waiting for the Social Security Administration (SSA) to make a determination. The OAR process must be used. See IRM 13.1.19, Operations Assistance Request (OAR) Process.

Exception: A taxpayer contacts TAS for assistance. She explains that someone has used her SSN. The Case Advocate researches the account and

identifies that two returns were filed under the SSN, there is a scramble indicator present on IDRS CC ENMOD and the OD/Function is waiting for the SSA to make a determination. TAS does not have authority to take action. The OAR process must be used. See IRM 13.1.19, Operations Assistance Request (OAR) Process.

- (3) Intake Advocates do not have authority to take action on scrambled SSN issues.

13.1.4.2.3.20
(04-05-2021)
Identity Theft

- (1) Case Advocates have authority to issue a replacement IP PIN when the Case Advocate properly authenticates the identity of the taxpayer, and the case is not open in another OD/Function. Intake Advocates do not have the authority to issue a replacement IP PIN.
- (2) Case Advocates have authority to input certain tax administration identity theft source codes (history items), as identified in (3) below, using IDRS TC 971 action code (AC) 522 when:
- The taxpayer submits communications (oral or written) to TAS stating he or she is a victim of identity theft;
 - The case is not open in another OD/Function; and
 - TAS is not making a substantive determination by inputting IDRS TC 971 AC 522 tax administration source codes.

Note: See IRM 25.23.2, Identity Protection and Victim Assistance - General Case Processing.

- (3) Case Advocates may input the following IDRS TC 971 AC 522 tax administration source codes:
- PNDCLM;
 - IRSID;
 - INCOME;
 - MULTFL;
 - INCMUL;
 - NOFR; and
 - OTHER.

Note: See IRM 25.23.2-10, IMF Only TC 971 AC 522 Tax-Related Identity Theft, Case Status (Initial Claim/Suspicion), for Tax Administration Source code definitions.

- (4) TAS does not have authority to input the following IDRS AC with TC 971:
- AC 522 "UNWORK." TAS is not the selecting function to work the identity theft case. Only the OD/Function may make a determination to work or not work an identity theft case. TAS cannot make a substantive determination to allow a claim for a refund, transfer refunds from one account to another, or determine the balance of tax owed on an unprocessed tax return. TAS cannot make the final determination as to the validity of an identity theft allegation by the taxpayer;
 - AC 501, see IRM 25.23.2.6.1, Closing Taxpayer Initiated Identity Theft Affecting Tax Administration – TC 971 AC 501;
 - AC 504, see IRM 25.23.2.8.1.1, TC 971 AC 504 with Miscellaneous Field Codes ACCT, ACCT-M, BOTH, BOTH-M, EMPL, EMPL-M, NKI or NKI-M;

- d. AC 505, see IRM 25.23.2.8.2, IRS Data Breaches– TC 971 AC 505;
- e. AC 506, see IRM 25.23.2.6.3, Closing IRS Determined Identity Theft Affecting Tax Administration – TC 971 AC 506;
- f. AC 524, see IRM 25.23.2.8.4, Locking Decedent Accounts – TC 971 AC 524; or
- g. AC 525, see IRM 25.23.2.8.5, Employment-related Identity Theft – TC 971 AC 525.

- (5) TAS does not have authority to move a refund from one account to another. TAS will not prepare Form 12857, Refund Transfer Posting Voucher, or move a refund electronically using a credit transfer process as described in IRM 21.5.2.4.23.10 (2) and (3), Moving Refunds. TAS does not have authority to determine the amount of credit on an account.

Reminder: When a TAS case requires the processing of Form 12857, TAS should review the form and return it to AM for correction if TAS believes AM did not complete the form accurately.

- (6) TAS does not have authority to complete Form 12810, Account Transfer Request Checklist. Form 12810 is used to move income and credits from one account to another, and should be completed by AM. However, when a TAS case requires the processing of Form 12810, TAS should review the form and return it to AM for correction if TAS believes AM did not complete the form accurately.

Reminder: When a TAS case requires the processing of Form 12810, TAS should review the form and return it to AM for correction if TAS believes AM did not complete the form accurately.

- (7) TAS does not have authority to issue transcripts for cases with an Identity Theft Indicator, even when the identity theft issue has been resolved. The OAR process must be used. See IRM 13.1.19 , Operations Assistance Request (OAR) Process.

Note: Although IRM 21.2.3.5.8.4.2, Tax Account Transcript for Identity Theft, advises AM to provide transcripts, IRM 21.2.3.5.8.4.2 did not exist on October 1, 2007, and there is no interim guidance granting TAS this authority.

13.1.4.2.3.21
(04-05-2021)

Address Change

- (1) TAS employees have authority to input an address change as outlined in IRM 3.13.5.49, Information Required to Complete Address Changes, when the case is not open in another OD/Function.
- (2) TAS employees have authority to correct administrative errors by IRS employees that result in problems with addresses, when the case is not open in another OD/Function.

13.1.4.2.3.22
(04-05-2021)

**Other Issues Worked in
Accounts Management**

- (1) TAS does not have authority to make determinations on tax period changes under the procedures in IRM 21.6.4.4.16, Accounting Period Change. TAS does not have authority to “back-out” an account after reprocessing to the correct tax period (IMF/BMF). The OAR process must be used. See IRM 13.1.19, Operations Assistance Request (OAR) Process.

- (2) TAS does not have authority to take actions involving Form 5329, Additional Taxes on Qualified Plans (Including IRAs) and Other Tax-Favored Accounts, under IRM 21.6.5.4.11.7, Individual Retirement Account File (IRAF) Tax Adjustments. The OAR process must be used. See IRM 13.1.19, Operations Assistance Request (OAR) Process.

Note: Since TAS does not have authority to take actions involving Form 5329, TAS also does not have authority to establish MFT 29 modules via MFREQ “D” to establish a “dummy” TXMOD

- (3) TAS employees have the authority to prepare Form 3244, see IRM 21.3.4-3, Form 3244, Payment Posting Voucher.

Reminder: TAS does not determine the actual IRS received date of the return or payment. When the payment is processed Submission Processing (SP) will determine the IRS received date.

- (4) Case Advocates have authority to release a -R freeze in certain circumstances when the case is not open in another OD/Function and no substantive determination is necessary. Refer to the “if/then” scenarios shown in IRM 21.5.6.4.35.2, Resolving -R Freeze. Intake Advocates do not have authority to release a -R freeze.

Example: A taxpayer contacts TAS for assistance. She explains that she agreed to an AUR assessment for tax year 2017 and accidentally made a payment larger than that requested by the AUR examiner. The Case Advocate researches the account and identifies the AUR case was resolved, the assessment posted and the case is closed, the account is not open in another OD/Function and a -R freeze is present on the 2017 tax module. The Case Advocate also identifies that the TC 670 resulted in a credit balance and caused the TC 570 hold on the account. Following IRM 21.5.6.4.35.2, Resolving -R Freeze, the Case Advocate exercises TAS’s authority and releases the -R freeze.

Example: A taxpayer contacts TAS for assistance. He explains that he has not received his much anticipated refund. The Case Advocate researches the account and identifies a -R freeze on the account due to a missing signature on the return and confirms the case is not open in another OD/Function. The Case Advocate secures the missing information in accordance with IRM 3.11.3.14.5, Signature. Following IRM 21.5.6.4.35.2, Resolving -R Freeze, the Case Advocate exercises TAS’s authority and releases the -R freeze.

Example: A taxpayer contacts TAS for assistance. He explains that he agreed to an AUR assessment for tax year 2016 and accidentally made a payment larger than that requested by the AUR examiner. The Case Advocate researches the account and identifies the AUR assessment has not yet been posted, the account is open in AUR and a -R freeze is present on the 2016 tax module. The Case Advocate also identifies that the TC 640 caused a credit balance resulting in a -R freeze. TAS does not have authority to take action on a case open in another OD/Function. The Case Advocate advocates via the OAR process.

13.1.4.2.3.23
(04-05-2021)

**Signing Form 907,
Agreement to Extend the
Time to Bring Suit**

- (1) TAS does not have authority to sign Form 907, Agreement to Extend Time to Bring Suit, to extend the time for filing suit in a U.S. district court or the U.S. Court of Federal Claims. Treas. Reg. 301.6532-1(b) dictates specific signatory requirements, for which TAS is not included. The OAR process must be used. See IRM 13.1.19, Operations Assistance Request (OAR) Process.

Note: Issuance of the notice of claim disallowance by certified or registered mail starts the period for filing a refund suit, and the taxpayer then generally has only two years to file suit in a U.S. district court or the U.S. Court of Federal Claims. See IRC 6532(a)(1). The IRS and the taxpayer may agree to extend the two-year time for filing a refund suit. Form 907, Agreement to Extend Time to Bring Suit, is typically used to extend the two-year period for filing a refund. See IRC 6532(a)(2), for additional information.

- (2) For a list of individuals who do have the authority to sign Form 907, see Treas. Reg. 301.6532-1(b); Delegation Order 1-23; Delegation Order SBSE 1-23-24; and Delegation Order 8-4.

13.1.4.2.4
(04-05-2021)

Ratification

- (1) For all situations where a TAS employee takes action on a case that is not within his or her authority, the employee must immediately notify his or her manager and consult the Office of the Division Counsel/Associate Chief Counsel (NTA Program) for guidance on ratification.

**Exhibit 13.1.4-1 (04-05-2021)
Delegated Authority Decision Chart**

TAS does not have authority to take actions in cases that are open in another OD/Function or to overrule/overturn determinations made by another OD/Function, the OAR process must be used. See IRM 13.1.19, Operations Assistance Request (OAR) Process.

Issue #	Issue	Case Advocate Authorities	Intake Advocate Authority
1	Replacement check for a lost or stolen refund without a credit balance on an account where hardship or unreasonable delay exists.	Case Advocates have authority to approve a replacement check when the case involves a request for a replacement check for a lost or stolen refund without a credit balance on an account where hardship or unreasonable delay exists under procedures contained in IRM 3.17.79.3.3, (or successor provision).	Intake Advocates do not have authority to approve a replacement check under these provisions. Create the case and follow procedures for assignment to a Case Advocate.
2	Refund Trace.	Case Advocates have authority to initiate a refund trace per IRM 21.4.2, (or successor provisions).	Intake Advocates have authority to initiate a refund trace per IRM 21.4.2, (or successor provisions).
3	Reissuance of a returned refund check.	Case Advocates have authority to reissue a returned refund check posted on IDRS with an S- Freeze per IRM 21.4.3 and IRM 21.5.6.4.38, (or successor provisions).	Intake Advocates have authority to reissue a returned refund check posted on IDRS with an S- Freeze per IRM 21.4.3 and IRM 21.5.6.4.38, (or successor provisions).
4	Missing or misapplied credits.	Case Advocates have delegated authority to gather documentation to substantiate the credits. Follow the IRM based on delegated authorities to resolve case when the case involves missing or misapplied credits and the taxpayer furnishes proof of payment under procedures contained in IRM 21.5.7.4, (or successor provision).	Intake Advocates have delegated authority to gather documentation to substantiate the credits. Create the case and follow procedures for assignment to a Case Advocate.

Exhibit 13.1.4-1 (Cont. 1) (04-05-2021)
Delegated Authority Decision Chart

Issue #	Issue	Case Advocate Authorities	Intake Advocate Authority
5	Notice of Federal Tax Lien (NFTL) release See IRM 13.1.4.2.3.16, Notice of Federal Tax Lien (NFTL) Release.	Case Advocates have authority to release liens in cases not currently open in another IRS function if the account is full paid and upon substantiation of no other balances under the procedures contained in IRM 5.17.2.8.3 , (or successor provisions). Note: Per TAS policy, the authority to sign a NFTL release is granted to LTAs or above, see IRM 13.1.4.2.3.16.	At this time, TAS has made a business decision that Intake Advocates will not exercise authority to release liens in cases not currently open in another IRS function, if the account is full paid and upon substantiation no other balance due exists as described in IRM 5.17.2.8.3 , (or successor provisions). Note: Per TAS policy, Intake Advocates will not exercise this authority, see IRM 13.1.4.2.3.16.
6	Release of a systemic levy (FLP levy). See IRM 13.1.4.2.3.15, Levy Release Authority and Return of Levy Proceeds.	Case Advocates have authority to release the systemic levy.	Intake Advocates do not have authority to release the systemic levy. Create the case and follow procedures for assignment to a Case Advocate.
7	Streamlined or Guaranteed IA. See IRM 13.1.4.2.3.8, Installment Agreements.	Case Advocates have authority to accept and input Streamlined or Guaranteed IAs IRM 5.19.1.6.4, (or successor provisions).	Intake Advocates have authority to accept and input Streamlined or Guaranteed IAs. IRM 5.19.1.6.4, (or successor provisions).
8	Non-Streamlined or non-Guaranteed Installment Agreement. See IRM 13.1.4.2.3.8, Installment Agreements.	Case Advocates have authority to accept the IA based on delegated authorities to resolve case when the case involves accepting an IA, IRM 5.19.1.6.4.	TAS has made a business decision that Intake Advocates will not accept or input non-Streamlined or non-Guaranteed IAs. Create the case and follow procedures for assignment to a Case Advocate.
9	Additional skip payment.	Case Advocates have authority to input an additional skip payment on taxpayer's account, IRM 5.19.1.6.4.18, (or successor provisions).	Intake Advocates have authority to input an additional skip payment on taxpayer's account, IRM 5.19.1.6.4.18, (or successor provisions).

Exhibit 13.1.4-1 (Cont. 2) (04-05-2021)
Delegated Authority Decision Chart

Issue #	Issue	Case Advocate Authorities	Intake Advocate Authority
10	Extension of Time to Pay.	Case Advocates have authority to input an Extension of Time to Pay, see IRM 5.19.1.6.3 and IRM 5.19.1.2.6.2.1, (or successor provisions).	Intake Advocates have authority to input an Extension of Time to Pay, see IRM 5.19.1.6.3 and IRM 5.19.1.2.6.2.1, (or successor provisions).
11	Collection Hold	Case Advocates have authority to input collection holds on cases open in TAS, IRM 21.5.2.4.8.2, (or successor provisions). For all accounts in notice status, input command code STAUP for the appropriate number of cycles. For all accounts in ACS status, send a secure e-mail to ACS requesting a hold.	Intake Advocates have authority to input collection holds on cases open in TAS, IRM 21.5.2.4.8.2, (or successor provisions). For all accounts in notice status, input command code STAUP for the appropriate number of cycles. For all accounts in ACS status, send a secure e-mail to ACS requesting a hold.
12	Input an adjustment on an account under control in another OD/Function. See IRM 13.1.4.2.3.1.2.	Case Advocates have authority to input the adjustment after the OD/Function makes the determination and provides TAS with written specific direction and dollar amounts (based on an OAR).	Intake Advocates have authority to input an adjustment after the OD/Function makes a determination and provides TAS with written specific direction and dollar amounts (based on an OAR).
13	Address change. See IRM 13.1.4.2.3.21, Address Change.	Case Advocates have authority to input a change of address on IDRS entity under the procedures contained in IRM 21.2.4.3.5 and IRM 3.13.5.47, (or successor provisions).	Intake Advocates have authority to input a change of address on IDRS entity under the procedures contained in IRM 21.2.4.3.5 and IRM 3.13.5.47, (or successor provisions).
14	Math error. See IRM 13.1.4.2.3.14, Math Errors.	Case Advocates have authority to correct accounts with substantiated math errors IRM 21.5.4.5.4, (or successor provisions).	Intake Advocates have the authority to correct accounts with substantiated math errors IRM 21.5.4.5.4, (or successor provisions).
15	Account adjustment meeting tolerance. See IRM 13.1.4.2.3.13, Tolerances.	Case Advocates have the authority to input account adjustments meeting tolerance, IRM 21.5.1.4.12, (or successor provisions).	Intake Advocates have authority to input account adjustments meeting tolerance IRM 21.5.1.4.12, (or successor provisions).

Exhibit 13.1.4-1 (Cont. 3) (04-05-2021)
Delegated Authority Decision Chart

Issue #	Issue	Case Advocate Authorities	Intake Advocate Authority
16	Manual refund. See IRM 13.1.4.2.3.4, Receiving Returns, Manual Refunds, and Offset Bypass Refunds.	Case Advocates have authority to issue a manual refund in certain circum- stances under provisions in IRM 21.4.4, (or successor provision), Manual Refunds.	Intake Advocates do not have authority to issue a manual refund. Create the case and follow procedures for assignment to a Case Advocate.
17	Adjustment to a TFRP. See IRM 13.1.4.2.3.7.	Case Advocates have authority to perform certain adjustments to a TFRP.	Intake Advocates do not have the authority to adjust the TFRP. Create the case and follow procedures for assignment to a Case Advocate.
18	Substantive determination was made by the OD/ Function. See IRM 13.1.4.2.3.2, Prior Determinations.	Case Advocates do not have authority to overturn a deter- mination made by another OD/Function or issue a closing letter with appeal rights and must use the OAR process.	Intake Advocates do not have authority to overturn a determination made by another OD/Function or issue a closing letter with appeal rights. Create the case and follow procedures for assignment to a Case Advocate.
19	Request for penalty abatement.	Case Advocates do not have authority to accept or deny penalty abatement requests (except for TFRP as discussed in issue 17 above) and must use the OAR process.	Intake Advocates do not have authority to accept or deny penalty abatement requests. Create the case and follow procedures for assignment to a Case Advocate.
20	CNC status. See IRM 13.1.4.2.3.6, Currently Not Collectible.	Case Advocates do not have authority to make a CNC de- termination and must use the OAR process.	Intake Advocates do not have authority to make a CNC determination. Create the case and follow proce- dures for assignment to a Case Advocate.
21	Determination to allow/ disallow a claim (<i>e.g.</i> , Form 1040X, Form 94X, etc.). See IRM 13.1.4.2.3.5, Claims.	Case Advocates do not have authority to allow/disallow claims and must use the OAR process.	Intake Advocates do not have authority to allow/ disallow claims. Create the case and follow procedures for assignment to a Case Advocate.

Exhibit 13.1.4-1 (Cont. 4) (04-05-2021)
Delegated Authority Decision Chart

Issue #	Issue	Case Advocate Authorities	Intake Advocate Authority
22	Process a claim for repayment of debt cancellation/claim of right under procedures contained in IRM IRM 21.6.6.4.12, Claim of Right - IRC Section 1341, Repayment of Income Previously Reported, (or successor provision),. See IRM 13.1.4.2.3.5, Claims.	Case Advocates do not have authority to work such claims and must use the OAR process.	Intake Advocates do not have authority to work such claims. Create the case and follow procedures for assignment to a Case Advocate.
23	Claim for Veteran's Disability Compensation excluded from gross income under procedures contained in IRM 21.6.6.4.20, Veteran's Disability Compensation - Public Law 95-479, Section 301, (or successor provision); current provisions found in. See IRM 13.1.4.2.3.	Case Advocates do not have authority to work such claims and must use the OAR process.	Intake Advocates do not have authority to work such claims. Create the case and follow procedures for assignment to a Case Advocate.
24	Inquiry or adjustment under procedures contained in various sections of IRM 21.5.3.4.16.2, Civil Cases (Department of Justice Cases) through IRM 21.5.3.4.16.15, Late Election by Real Estate Professional-Revenue Procedure 2011-34 (or successor provision). See IRM 13.1.4.2.3.	Case Advocates do not have authority to work such claims and must use the OAR process	Intake Advocates do not have authority to work such claims. Create the case and follow procedures for assignment to a Case Advocate.
25	Change the filing status from Joint to Separate, Single, or Head of Household under procedures contained in IRM 21.6.1.5.5 (or successor provision), Married Filing Joint to Married Filing Separate, Single, or Head of Household Procedures.	Case Advocates do not have authority to change the filing status and must use the OAR process.	Intake Advocates do not have authority to change the filing status. Create the case and follow procedures for assignment to a Case Advocate.

Exhibit 13.1.4-1 (Cont. 5) (04-05-2021)
Delegated Authority Decision Chart

Issue #	Issue	Case Advocate Authorities	Intake Advocate Authority
26	Taxpayer contacts Change the filing status when only one spouse requests change under procedures contained in IRM 21.6.1.5.6 (or successor provision), Only One Spouse Requesting Filing Status Change.	Case Advocates do not have authority to change the filing status and must use the OAR process.	Intake Advocates do not have authority to change the filing status. Create the case and follow procedures for assignment to a Case Advocate.
27	Change the filing status from Joint to Separate, based on unlawful filing procedures under procedures contained in IRM 21.6.1.5.7 (or successor provision), Married Filing Joint or Married Filing Separate is Invalid or Filed with Incorrect Status..	Case Advocates do not have authority to change the filing status and must use the OAR process.	Intake Advocates do not have authority to change the filing status. Create the case and follow procedures for assignment to a Case Advocate.
28	Make change in accounting periods or to reprocess returns from an incorrect tax period to the correct tax period under procedures contained in IRM 21.6.7.4.2.7 (or successor provision), Tax Period Changes, and IRM 21.6.4.4.16(or successor provision), Accounting Period Change. See IRM 13.1.4.2.3.3.1, Issues Worked by Entity.	Case Advocates do not have authority to make an accounting period change or to work mixed period cases and must use the OAR process.	Intake Advocates do not have authority to make an accounting period change or to work mixed period cases. Create the case and follow procedures for assignment to a Case Advocate.
29	Process Form Form 5329(specific to IRA issues) under provisions of IRM 21.6.5.4.11.4 (or successor provision), Processing Form 5329 With TC 971 AC 144 See IRM 13.1.4.2.3.17, Exempt Organization/ Employee Plan Issues.	Case Advocates do not have authority to process Form 5329 and must use the OAR process.	Intake Advocates do not have authority to process Form 5329. Create the case and follow procedures for assignment to a Case Advocate.
30	Change an accounting method under procedures contained in IRM 21.6.6.3.4 (or successor provision), Changes in Accounting Methods.	Case Advocates do not have authority to change the accounting method and must use the OAR process.	Intake Advocates do not have authority to change the accounting method. Create the case and follow procedures for assignment to a Case Advocate.

Exhibit 13.1.4-1 (Cont. 6) (04-05-2021)
Delegated Authority Decision Chart

Issue #	Issue	Case Advocate Authorities	Intake Advocate Authority
31	Process an adjustment involving transportation expense deduction under procedures contained in IRM 21.6.6.3.16 or successor provisions; current provisions found in IRM 21.6.6.4.17, Transportation Expense Deductions.	Case Advocates do not have authority to process adjustments involving transportation expense deductions and must use the OAR process.	Intake Advocates do not have authority to process adjustments involving transportation expense deductions. Create the case and follow procedures for assignment to a Case Advocate.
32	Compute interest under Look-Back Method under the procedures contained in IRM 21.6.6.3.27 or successor provision; current provision found in IRM 21.6.6.4.28, Form 8697- Interest Computation Under the Look-Back Method for Completed Long-Term Contracts.	Case Advocates do not have authority to compute interest under the Look-Back Method and must use the OAR process.	Intake Advocates do not have authority to compute interest under the Look-Back Method. Create the case and follow procedures for assignment to a Case Advocate.

Exhibit 13.1.4-2 (04-05-2021)**Acronyms**

Acronym	Definition
ACA	Affordable Care Act
ACS	Automated Collection System
AIMS	Audit Information Management System
AM	Accounts Management
ASFR	Automated Substitute for Return
AUR	Automated Underreporter
BFS	Bureau of the Fiscal Service
BMF	Business Master File
CABIC	Case Assistance by Issue Code
CIS	Collection Information System
CNC	Currently Not Collectible
CQRS	Case Quality Review System
CRRG	Campus Requirements and Routing Guide
DDIA	Direct Debit Installment Agreement
DNTA	Deputy National Taxpayer Advocate
DO	Delegation Order
EDCA-ITS	Executive Director Case Advocacy, Intake, Technical, and Support
EITC	Earned Income Tax Credit
EO	Exempt Organization
EP	Employee Plan
FICA	Federal Insurance Contributions Act
FIRPTA	Foreign Investment Real Property Tax Act
FPLP	Federal Payment Levy Program
FTHBC	First-Time Homebuyer Credit
IA	Installment Agreement
ICS	Integrated Collection System
IDRS	Integrated Data Retrieval System
IGM	Interim Guidance Memorandum
IMF	Individual Master File

Exhibit 13.1.4-2 (Cont. 1) (04-05-2021)
Acronyms

Acronym	Definition
IP PIN	Identity Protection Personal Identification Number
IRA	Individual Retirement Account
IRAF	Individual Retirement Account File
IRC	Internal Revenue Code
IRM	Internal Revenue Manual
IRSN	Internal Revenue Service Number
ITIN	Individual Taxpayer Identification Number
LTA	Local Taxpayer Advocate
MFT	Master File
NFTL	Notice of Federal Tax Lien
NMF	Non-Master File
NTA	National Taxpayer Advocate
OAR	Operations Assistance Request
OBR	Offset Bypass Refund
OCA	Office of Compliance Analytics
OD	Operating Division
OIC	Offer in Compromise
PPIA	Partial Pay Installment Agreement
Rev.	Revision
RH	Refund Hold
RPS	Revenue Protection System
SFR	Substitute for Return
SLA	Service Level Agreement
SP	Submission Processing
SSA	Social Security Administration
SSN	Social Security Number
TAC	Taxpayer Assistance Center
TAD	Taxpayer Advocate Directive
TAO	Taxpayer Assistance Order
TC	Transaction Code

Exhibit 13.1.4-2 (Cont. 2) (04-05-2021)**Acronyms**

Acronym	Definition
TAMIS	Taxpayer Advocate Management Information System
TDA	Taxpayer Delinquency Account
TFRP	Trust Fund Recovery Penalty
TIN	Taxpayer Identification Number
TOP	Treasury Offset Program
TPP	Taxpayer Protection Program
Treas. Reg.	Treasury Regulation
UF	User Fee
W/H	Withholding