



EFFECTIVE DATE

(11-29-2023)

PURPOSE

- (1) This transmits revised IRM 13.1.7, Taxpayer Advocate Case Processing, Taxpayer Advocate Service (TAS) Case Criteria.

MATERIAL CHANGES

- (1) IRM 13.1.7.1.7 updated to include the TAS Case Acceptance tool. IPU 22U0242 issued 02-04-2022.
- (2) IRM 13.1.7.2 deleted the word that.
- (3) IRM 13.1.7.2(4) added new paragraph for TAS case acceptance consideration when the request for assistance involves a potential scheme. IPU 23U0918 issued 08-29-2023.
- (4) IRM 13.1.7.3 grammatical correction. IPU 23U0185 issued 01-27-2023.
- (5) IRM 13.1.7.3.1 (4) grammatical correction. IPU 23U0185 issued 01-27-2023.
- (6) IRM 13.1.7.3.4 grammatical correction and updated Interim Guidance and link for TAS Case Criteria 9, Public Policy Interim Guidance. IPU 23U0185 issued 01-27-2023.
- (7) IRM 13.1.7.4 removed FY 2021 TAS case acceptance criteria guidance and IRM 13.1.7.5. IPU 22U0242 issued 02-04-2022.
- (8) IRM 13.1.7.4 removed Issue Code references. IPU 22U0448 issued 03-31-2022.
- (9) IRM 13.1.7.4(3) added additional information about requests for TAS assistance involving a potential scheme. IPU 23U0918 issued 08-29-2023.
- (10) IRM 13.1.7.4 (4) combined information and updated Interim Guidance link for TAS Case Criteria 9, Public Policy Interim Guidance. IPU 22U1100 issued 11-22-2022.
- (11) IRM 13.1.7.4 (6) removed TAS Case Exception for exclusion of tax year 2020 Unemployment Compensation issues. IPU 22U1100 issued 11-22-2022.
- (12) IRM 13.1.7.4 updated FY 2023 TAS Case Acceptance and consolidated guidance from IRM 13.1.7.4.1. IPU 23U0185 issued 01-27-2023.
- (13) IRM 13.1.7.4 Reorganized paragraphs 2, 3 and 4 under paragraph 1 and renumbered the remaining paragraphs.
- (14) IRM 13.1.7.4.1 removed section and consolidated guidance to IRM 13.1.7.4 (6). IPU 23U0185 issued 01-27-2023.
- (15) Exhibit 13.1.7-1 added Identity Theft reference. IPU 22U1019 issued 10-13-2022.
- (16) Exhibit 13.1.7-1 updated General Response Time frame table to include Form 56. IPU 22U1100 issued 11-22-2022.
- (17) Exhibit 13.1.7-1 added Form 1139.
- (18) Exhibit 13.1.7-1 updated Form 3911 IRM reference and processing time.

- (19) Exhibit 13.1.7-1 updated CP62 processing time per IRM 21.3.1.6.40.
- (20) Exhibit 13.1.7-1 updated Paper refund return processing time per IRM 21.4.1.4.
- (21) Exhibit 13.1.7-2 replaced the term, “Case Advocates” with “TAS employees”.
- (22) Exhibit 13.1.7-2 removed Economic Impact Payment.
- (23) Exhibit 13.1.7-3 added IDTVA and removed IPSU and ITAR references. IPU 22U1019 issued 10-13-2022.
- (24) Reviewed and updated Gender neutral edits throughout.
- (25) Reviewed and updated broken links throughout.
- (26) Minor editorial, grammar, and punctuation changes throughout.

EFFECT ON OTHER DOCUMENTS

IRM 13.1.7, Taxpayer Advocate Case Procedures dated September 21, 2021, superseded. The following IRM Procedural Updates (IPUs) issued from November 10, 2021 through August 29, 2023 have been incorporated into this IRM: 21U1248, 22U0242, 22U0448, 22U0628, 22U0780, 22U1019, 22U1100, 23U0185 and 23U0918..

AUDIENCE

Primarily Taxpayer Advocate Service Employees.

Elizabeth R. Blazey-Pennel
Acting Executive Director Case Advocacy, Intake and Technical
Support

13.1.7

Taxpayer Advocate Service (TAS) Case Criteria

Table of Contents

13.1.7.1 Program Scope and Objectives

13.1.7.1.1 Background

13.1.7.1.2 Responsibilities

13.1.7.1.3 Authority

13.1.7.1.4 Program Reports

13.1.7.1.5 Terms

13.1.7.1.6 Acronyms

13.1.7.1.7 Related Resources

13.1.7.2 Introduction to TAS Case Criteria

13.1.7.3 TAS Case Criteria

13.1.7.3.1 TAS Case Criteria 1–4, Economic Burden

13.1.7.3.2 TAS Case Criteria 5 – 7, Systemic Burden

13.1.7.3.3 TAS Case Criteria 8, Best Interest of the Taxpayer

13.1.7.3.4 TAS Case Criteria 9, TAS Public Policy

13.1.7.4 Exceptions to Taxpayer Advocate Service Criteria

13.1.7.5 Same Day Resolution by Operations

Exhibits

13.1.7-1 General Response Time Guidelines

13.1.7-2 Terms

13.1.7-3 Acronyms

13.1.7-4 Case Criteria Crosswalk to 7811 and Regulations

- 13.1.7.1
(09-21-2021)
Program Scope and Objectives
- (1) Purpose: This IRM discusses information to consider in determining when a taxpayer meets TAS case criteria to be referred to TAS for resolution and to assist in determining case criteria based on statutory and regulatory authority.
 - (2) Audience: These procedures apply to all IRS employees when determining when a taxpayer would qualify for TAS assistance.
 - (3) Policy Owner: The National Taxpayer Advocate (NTA).
 - (4) Program Owner: The Director, Technical Analysis and Guidance, who reports to (EDCA-ITS).
- 13.1.7.1.1
(11-29-2023)
Background
- (1) TAS has identified criteria to qualify taxpayers for TAS assistance, which includes an independent review by a TAS employee of the actions taken or needing to be taken to resolve the problems taxpayers are experiencing. TAS Criteria 1-9 reflect situations requiring acceptance of taxpayer cases to be worked by TAS. TAS commonly refers to Criteria 1-4 as “Economic Burden” cases, Criteria 5-7 as “Systemic Burden” cases, Criteria 8 as “Best Interest of the Taxpayer” and Criteria 9 as “Public Policy.”
- 13.1.7.1.2
(11-29-2023)
Responsibilities
- (1) IRS employees working taxpayer issues are responsible for determining when a taxpayer’s issue meets criteria for referral to TAS.
 - (2) TAS employees are responsible for making case acceptance determinations and will take appropriate actions to move a taxpayer’s issue to resolution while taking the taxpayer’s best interests into consideration based on the procedures in this IRM section.
- 13.1.7.1.3
(09-21-2021)
Authority
- (1) Pursuant to IRC 7803(c), the Office of the Taxpayer Advocate (known as the Taxpayer Advocate Service (TAS)) shall assist taxpayers to resolve problems with the IRS.
- 13.1.7.1.4
(11-29-2023)
Program Reports
- (1) Reports to monitor the quality of TAS cases are derived from TAMIS and the TAS Quality Review Program’s review database. Monthly, quarterly, and fiscal year cumulative reports as well as drill down reports are available for data analysis.
- 13.1.7.1.5
(09-21-2021)
Terms
- (1) Exhibit 13.1.7-2 contains a list of terms and their definitions used throughout this IRM.
- 13.1.7.1.6
(11-29-2023)
Acronyms
- (1) Exhibit 13.1.7-3 contains a list of acronyms and their definitions used throughout this IRM.
- 13.1.7.1.7
(11-29-2023)
Related Resources
- (1) All related IRM resources are listed in Exhibit 13.1.7-1, General Response Time Guidelines.
 - (2) Exhibit 13.1.7-4 contains a Crosswalk which matches Case Criteria to IRC 7811 and Treas. Reg. 301-7811-1.
 - (3) *TAS Case Determination tool* is used to determine if a taxpayer’s issue meets one of the exceptions to TAS case acceptance criteria.

13.1.7.2
(11-29-2023)
**Introduction to TAS
Case Criteria**

- (1) Under IRC 7803(c)(2)(C)(ii), the National Taxpayer Advocate has developed case criteria for referring taxpayers to TAS. Those criteria are Criteria 1-9 and are explained in greater detail in this chapter. The case criteria are based in part on IRC 7811 and the corresponding Treasury Regulation dealing with the circumstances in which TAS may issue a Taxpayer Assistance Order (TAO). Although case criteria and significant hardship for purposes of a TAO are not always the same, they are nonetheless closely aligned. A detailed crosswalk is in Exhibit 13.1.7-4. Keep in mind TAS's ability to assist taxpayers is much broader than the circumstances which qualify for a TAO.
- (2) TAS Case Criteria should not be viewed as a means of excluding taxpayers from TAS, but rather, as a guide to TAS case acceptance. The criteria under which TAS accepts a case should not govern whether a taxpayer is entitled to relief. Similarly, as discussed in IRM 13.1.20, TAS Taxpayer Assistance Order (TAO), the criteria under which TAS accepts a case does not govern whether TAS can issue a TAO.
- (3) Taxpayers do not need to validate their hardship to be accepted into the TAS program. TAS employees may need to document during case development and determine what relief is appropriate.
- (4) When TAS receives an inquiry involving a potential refund scheme, TAS will review the taxpayer's request to see if it meets TAS case acceptance criteria and, if so, accept the case. See IRM 13.1.24.6.4.4, TAS Case Acceptance Criteria for Inquiries Involving a Potential Scheme, for case acceptance considerations when the request for assistance involves a potential scheme. If after acceptance, the case inquiry appears to question the constitutionality of the tax system or may involve a frivolous tax strategy, TAS will educate the taxpayer and close the case. In certain instances, education is a more prudent way to advocate for a taxpayer. TAS does not have the authority to decide the validity of the taxpayer's refund claim on behalf of the IRS. See IRM 13.1.21.2, Closing Criteria.

13.1.7.3
(11-29-2023)
TAS Case Criteria

- (1) As an independent organization within the IRS, TAS helps taxpayers resolve problems with the IRS and recommends changes to prevent future problems. TAS fulfills its statutory mission by working with taxpayers to resolve problems with the IRS. TAS case acceptance criteria fall into four main categories.
- (2) **Economic Burden** - Economic burden cases are those involving a financial difficulty to the taxpayer: an IRS action or inaction has caused or will cause negative financial consequences or have a long-term adverse impact on the taxpayer.
 - **Criteria 1:** The taxpayer is experiencing economic harm or is about to suffer economic harm.
 - **Criteria 2:** The taxpayer is facing an immediate threat of adverse action.
 - **Criteria 3:** The taxpayer will incur significant costs if relief is not granted (including fees for professional representation).
 - **Criteria 4:** The taxpayer will suffer irreparable injury or long-term adverse impact if relief is not granted.

- (3) **Systemic Burden** - Systemic burden cases are those in which an IRS process, system, or procedure has failed to operate as intended, and as a result the IRS has failed to timely respond to or resolve a taxpayer's issue.
- **Criteria 5:** The taxpayer has experienced a delay of more than 30 days to resolve a tax account problem.
 - **Criteria 6:** The taxpayer has not received a response or resolution to the problem or inquiry by the date promised.
 - **Criteria 7:** A system or procedure has either failed to operate as intended or failed to resolve the taxpayer's problem or dispute within the IRS.
- (4) **Best Interest of the Taxpayer** - TAS acceptance of these cases will help ensure taxpayers receive fair and equitable treatment and that their rights as taxpayers are protected.
- **Criteria 8:** The manner in which the tax laws are being administered raises considerations of equity or has impaired or will impair the taxpayer's rights.
- (5) **Public Policy** - Acceptance of cases into TAS under this category will be determined by the NTA and will generally be based on a unique set of circumstances warranting assistance to certain taxpayers.
- **Criteria 9:** The National Taxpayer Advocate determines compelling public policy warrants assistance to an individual or group of taxpayers.

13.1.7.3.1
(11-29-2023)
**TAS Case Criteria 1–4,
Economic Burden**

- (1) **Criteria 1** – Per IRC 7811(a)(1)(B) and Treas. Reg. 301.7811-1, the taxpayer is experiencing economic harm or is about to suffer economic harm. The economic harm may be the result of actions by the IRS or created because of circumstances in the taxpayer's personal life.

IRC 7811(a)(2)(A), (C), and (D) outline three examples of significant hardship that are categorized below as Case Criteria 2, 3 and 4. Economic harm situations require TAS's assistance but do not fall under these criteria will be captured under Case Criteria 1.

Note: Be careful not to confuse “economic harm” with “economic hardship.” The term “economic hardship” has significance in the context of IRC 6343, Authority to release levy and return property.

Example: A taxpayer's return has been selected for examination based on the claim for Earned Income Tax Credit (EITC). The taxpayer is expecting a \$3,000 refund but cannot wait for the completion of the examination, as the taxpayer has a serious medical condition and no health insurance. The taxpayer needs the money to pay for prescription drugs and non-elective surgery. This case should be accepted into the TAS program as a Criteria 1 case.

- (2) **Criteria 2** -- Per IRC 7811(a)(2)(A) and Treas. Reg. 301.7811-1(a)(4)(ii)(A), the taxpayer is facing an immediate threat of adverse action. Most situations will involve an action by the IRS, such as filing a Notice of Federal Tax Lien, serving a Notice of Levy, or seizing property.

Threat of adverse actions can also involve the taxpayer's personal situations, such as utility cutoffs or evictions. Such actions may result in negative financial consequences or economic burden to the taxpayer. A warning of impending action that will negatively impact the taxpayer is considered a "threat." An immediate threat is defined as an action that will take place in the very near future.

Example: On June 15, the taxpayer came to TAS with an eviction notice stating they will be evicted on July 1 if their rent is not paid. The taxpayer is awaiting a refund of \$2,000 on their Form 1040 income tax return. This refund will pay in full their arrearage, thus preventing the eviction. This case would be accepted into the TAS program as a Criteria 2 case because the threat of adverse action exists (the eviction notice), and the threat is immediate (15 days).

- (3) Criteria 3 -- Per IRC 7811(a)(2)(C) and Treas. Reg. 301.7811-1(a)(4)(ii)(C), the taxpayer will incur significant costs if relief is not granted (including fees for professional representation). Situations where the IRS is unable to immediately make adjustments, process returns, release a lien, etc., could result in the taxpayer having to incur significant costs. Significant costs could include professional fees for representation.

Note: The Local Taxpayer Advocate (LTA) will determine what constitutes significant costs based on the facts and circumstances of each case.

Example: The IRS sends a corporation a notice requesting payment of an outstanding balance of employment taxes and penalties owed by the business. The notice indicates the business has employment tax balances with respect to 12 employment tax quarters totaling \$10,000. The business provides documentation to the IRS, which contends that if all payments were correctly applied to each quarter, there would be no balance due. The IRS requests additional records and documentation. Because there are 12 quarters involved, to comply with this request the business asserts that it will need to hire an accountant, who estimates to charge at least \$5,000 to organize all the records and provide a detailed analysis of how to apply the deposits and payments. The business is facing significant costs.

- (4) Criteria 4 -- IRC 7811(a)(2)(D) and Treas. Reg. 301.7811-1(a)(4)(ii)(D), the taxpayer will suffer irreparable injury or long-term adverse impact if relief is not granted. This includes situations where a taxpayer may lose assets, income, or potential income if relief is not provided. Some situations include loss of the ability to be licensed or bonded as part of the taxpayer's occupation, or loss of borrowing power or clients due to filing of a Notice of Federal Tax Lien. Other situations may involve damage to credit ratings resulting in denial of a loan.

Example: The taxpayer has a lien on their property due to an outstanding tax liability. The taxpayer is trying to refinance their mortgage, which would result in a lower monthly payment and would allow them to pay the outstanding tax liability. This case should be accepted into the TAS program as a Criteria 4 case.

13.1.7.3.2
(11-29-2023)
**TAS Case Criteria 5 – 7,
Systemic Burden**

- (1) Criteria 5 -- Per IRC 7811(a)(2)(B) and Treas. Reg. 301.7811-1(a)(4)(ii)(B) and (iii), the taxpayer has experienced a delay of more than 30 days to resolve a tax account problem. See also Treas. Reg. 301.7811-1(a)(4)(iv) Example 2.
- a. Where there is an established time frame for a specific action based on an IRM, IRS form, or other official document, Criteria 5 is met when **the problem or inquiry is delayed more than 30 days beyond the normal response time for the particular action**. Refer to Exhibit 13.1.7-1, General Response Time Guidelines, for established normal response times on various (not inclusive) issues.

Example: A taxpayer files an individual income tax return with a Schedule C claiming business expenses. The taxpayer received a notice ten months ago that the return was selected for examination and provided the requested documentation. The taxpayer has received no further contact from the IRS which is a delay of more than 30 days beyond normal response time.

- b. Where there is no established time frame for a specific action based on an IRM, IRS form, or other official document, Criteria 5 is met when the problem or inquiry is delayed more than 30 days after the initial date the taxpayer made a request for IRS assistance.

Example: A taxpayer received an examination determination from a revenue agent. On January 10, the taxpayer wrote to the IRS, requesting an interest calculation so they could pay the account in full. On March 1, the taxpayer contacts TAS for the interest calculation because they did not receive a response to their letter. Since more than 30 days have passed from January 10, Criteria 5 is met.

- c. Criteria 5 may be met when the IRS sends multiple interim responses and no other actions by the IRS have been taken. Interim letters can extend prescribed time frames unless the delay is extensive or unreasonable. Judgment should be used to determine if the operating division or function's delay is justified or whether it is an unwarranted delay.

Example: A taxpayer writes to the IRS for an abatement of their federal tax deposit penalty on June 12. The taxpayer receives a response from the IRS on July 1, acknowledging receipt of the letter and informing them it will be another 30 days before their inquiry can be answered. On July 27, the taxpayer receives another IRS letter stating it will take an additional eight weeks for a reply. The TAS employee checks IDRS information and no action has been taken by the IRS on the taxpayer's account other than sending the second interim correspondence. The taxpayer's circumstances meet Criteria 5.

- d. Delays due to taxpayer unresponsiveness will not meet Criteria 5.

Example: A taxpayer writes to the IRS for an abatement of their federal tax deposit penalty on June 12. The taxpayer receives a response from the IRS on July 1, acknowledging receipt of the letter and requesting additional information by July 12 to abate the penalty. On July 27, the taxpayer receives another IRS letter with a second request for information. The taxpayer has not submitted any information for consideration. The taxpayer contacts TAS for assistance on August 1, stating the penalty

has not been abated. The TAS employee checks IDRS and determines from the history items that multiple requests for information were sent to the taxpayer. The TAS employee asks if the taxpayer has received any contact from the IRS. The taxpayer states they did receive a request for more information but has not mailed it in. This circumstance does not meet Criteria 5. However, TAS should still explain to the taxpayer what information the IRS, in general, needs to make a penalty abatement.

- (2) Criteria 6 -- Per IRC 7811(a)(1)(B) and Treas. Reg. 301.7811-1(a)(4)(ii), the taxpayer has not received a response or resolution to the problem or inquiry by the date promised.

Example: The taxpayer has been in contact with the Correspondence Examination unit at an IRS campus because of alleged unreported income. The tax examiner requested substantiation of the taxpayer's basis of some stock transactions. The taxpayer sent the information five weeks ago. The taxpayer received IRS correspondence acknowledging receipt of the information. The IRS correspondence also indicated a determination would be made, and the taxpayer would be contacted by March 5. On March 7, the taxpayer contacts the NTA toll-free number for assistance. The inquiry is accepted into TAS as a Criteria 6 case because the taxpayer was not contacted by the promised date of March 5.

- (3) Criteria 7 -- Per IRC 7811(a)(1)(B) and Treas. Reg. 301.7811-1(a)(4)(ii), a system or procedure has either failed to operate as intended or failed to resolve the taxpayer's problem or dispute within the IRS.
- a. When a taxpayer specifically requests TAS assistance and no other case criteria is met, accept the case under Case Criteria 7. These cases meet TAS criteria because the taxpayer's hesitance or unwillingness to work within the IRS structure to resolve their problem is an indication of a systemic failure. Document the conversation in the TAMIS history.
 - b. The following are examples of when an inquiry meets criteria 7:

Example: The IRS examined a taxpayer's return in a prior year for EITC and subsequently allowed the credit. The taxpayer filed a subsequent year return and the IRS failed to issue the refund. The taxpayer contacts TAS for assistance. TAS determines the refund was held because the IDRS transaction code 810 indicator was never reversed, as it should have been. The taxpayer's circumstances meet Criteria 7 because the IRS's procedures for releasing a refund freeze failed to operate as intended.

Example: A taxpayer writes to the IRS for an abatement of their federal tax deposit penalty and requests a credit elect to the next quarter. The IRS abates the penalty, but the overpayment has not been credited to the next quarter. The taxpayer's circumstances meet Criteria 7 because the IRS's procedures for crediting overpayments failed to operate as intended.

Reminder: See IRM 13.1.7.4, Exceptions to Taxpayer Advocate Service Criteria, before accepting a case under Systemic Burden.

13.1.7.3.3
(11-29-2023)
**TAS Case Criteria 8,
Best Interest of the
Taxpayer**

- (1) Criteria 8 -- Per IRC 7811(a)(1)(B) and Treas. Reg. 301.7811-1(a)(4)(ii); TBOR, the manner in which the tax laws are being administered raise considerations of equity or has impaired or will impair the taxpayer's rights. Although many TAS cases may generally involve equity considerations or impair taxpayer rights, Case Criteria 8 should only be used if the case does not fit into any other TAS case criteria. Thus, if a case can be accepted into any other case criteria (1 – 7 or 9), the case should not be accepted under Case Criteria 8.

Example: You receive a Congressional inquiry on behalf of a constituent regarding their 2018 balance. The account is not in a collection status and the taxpayer is on an installment agreement. The taxpayer contacted the IRS directly but does not feel they were given fair and equitable treatment and the payment amount they were given is too high for their income level. The Congressional office is requesting TAS assist with this issue and review the payment arrangement.

Note: RRA '98 1203(b)(3) addresses violations of taxpayers' constitutional or civil rights by an IRS employee. The Treasury Inspector General for Tax Administration (TIGTA) has responsibility for investigating such alleged violations. If you believe a taxpayer's constitutional or civil rights were violated by an IRS employee, please refer to IRM 13.1.15, Customer Complaints / RRA 98 Section 1203 Procedures.

- (2) Looking at the significant hardship requirement in IRC 7811 may be useful in making a Criteria 8 determination. Section 7811 provides "the National Taxpayer Advocate may issue a Taxpayer Assistance Order if the National Taxpayer Advocate determines the taxpayer is suffering or about to suffer a significant hardship as a result of the manner in which the internal revenue laws are being administered by the Secretary. "Treas. Reg. 301.7811-1(a)(4), further explains that significant hardship means "a serious privation is caused or about to be caused to the taxpayer as the result of the particular manner in which the revenue laws are being administered by the IRS." Thus, if a taxpayer is experiencing or about to experience a serious privation of taxpayer rights, then the case meets Criteria 8.

In considering whether a taxpayer is experiencing or about to experience a serious privation of taxpayer rights, consider whether any of the taxpayer's rights have been impaired. See IRM 13.1.2.2.1, Taxpayer Bill of Rights (TBOR).

If any of these rights have been impaired and no other case criteria fits, it would be appropriate to accept the case under Criteria 8. If no rights have been impaired, next consider the equities. If the action the IRS is taking is not equitable, a case can also be classified as Criteria 8.

13.1.7.3.4
(11-29-2023)
**TAS Case Criteria 9, TAS
Public Policy**

- (1) Criteria 9 -- Per IRC 7811(a)(1)(B) and Treas. Reg. 301.7811-1(a)(4)(ii), the NTA determines compelling public policy warrants assistance to an individual or group of taxpayers. The NTA has the sole authority for determining which issues are included in this criterion and will so designate by memo.

Example: The NTA determined inquiries related to organizations where the IRS automatically revoked their tax-exempt status because the organization did not file an annual return or notice for three consecutive years met this criteria.

Note: Criteria 9 should only be used when the taxpayer's case does not fit within any other criteria.

- (2) TAS issues interim guidance at least once every two years on case issues authorized for acceptance under Criteria 9. See *e.g.*, *IGM TAS-13-0123-001*, Accepting Cases Under TAS Case Criteria 9, Public Policy.

13.1.7.4
(11-29-2023)

Exceptions to Taxpayer Advocate Service Criteria

- (1) There are certain cases that should not be accepted into TAS:

- a. The taxpayer's complaint or inquiry only questions the constitutionality of the tax system,
- b. The focus of the taxpayer's inquiry may involve frivolous tax strategies intended to avoid or delay the filing or paying of federal taxes,

Note: When TAS receives an inquiry involving a potential refund scheme, TAS will review the taxpayer's request to see if it meets TAS case acceptance criteria and, if so, accept the case. See IRM 13.1.24.6.4.4, TAS Case Acceptance Criteria for Inquiries Involving a Potential Scheme, for case acceptance considerations when the request for assistance involves a potential scheme. If after acceptance, the case inquiry appears to question the constitutionality of the tax system or may involve a frivolous tax strategy, TAS will educate the taxpayer and close the case. In certain instances, education is a more prudent way to advocate for a taxpayer. TAS does not have the authority to decide the validity of the taxpayer's refund claim on behalf of the IRS. See IRM 13.1.21.2, Closing Criteria.

- c. Certain Pre-Refund Wage Verification Hold (PRWVH) cases as shown in the table below:

If	Then
Congressional TAS Criteria 9	<ul style="list-style-type: none"> • TAS will not accept current tax year cases referred by a Congressional office where the taxpayer's refund has been stopped by the Return Integrity Verification Operations (RIVO) filters from January 1st through March 14th. • TAS will still accept cases for prior tax year returns that are delayed in processing.

If	Then
Non-Congressional Criteria 1 through 8	<ul style="list-style-type: none"> • TAS will not accept current tax year cases where the taxpayer’s refund has been stopped by the RIVO filters from January 1st through June 30th. • TAS will still accept cases for prior tax year returns that are delayed in processing.

- (2) TAS will generally not accept the following types of inquires involving the Processing of Original Returns, Unpostable Returns, Rejected Returns, Injured Spouse Claims, Processing of Amended Returns, and Identity Theft Issues that fall within Systemic Burden Criteria 5-7. See IRM 13.1.16.14, Contacts Not Meeting TAS Criteria (Nonfrivolous Inquiries).
- (3) Processing of Original or Amended Returns for non-congressional cases (Criteria 1-4 and Criteria 8)

Question	Response
A. Does the taxpayer’s situation meet TAS Economic Burden (Criteria 1 - 4) or Best Interest of the Taxpayer (Criteria 8) and filed their return electronically?	<ul style="list-style-type: none"> • Yes - Create a TAS Case. • No - See item B.
B. Does the taxpayer’s situation meet TAS Economic Burden (Criteria 1 - 4) or Best Interest of the Taxpayer (Criteria 8) and mailed their paper return to the IRS?	<ul style="list-style-type: none"> • Yes - See item C. • No - Taxpayer does not meet case acceptance criteria. Do not create a TAS case. See IRM 13.1.16.14.

Question	Response
<p>C. Has it been more than 6 months from the date of mailing the paper return to the IRS (per the taxpayer's records or statement) and there is no indication of the return on IDRS?</p> <p>Note: If return is showing as received on IDRS go to item D.</p>	<ul style="list-style-type: none"> • Yes - Apologize and explain to the taxpayer the IRS system has no record of their return and recommend the taxpayer refile the return and maintain proof of mailing. Do not create a TAS case. • No - Apologize for the delay and recommend the taxpayer continue to wait for the IRS to process their return. They can contact TAS again, if needed, after 6 months from the date of filing to determine if the IRS has received their return or if they should consider refiling their return. Do not create a TAS case. <p>See IRM 13.1.16.14.</p>
<p>D. Is the paper return showing as received on IDRS?</p> <p>Note: For original returns use Command Code TRDBV to identify the return's received date and for amended returns the received date is the transaction date of the TC 971 AC 120 on the taxpayer's account.</p>	<ul style="list-style-type: none"> • Yes, and it has been 60 days or more since the return was received by the IRS. Create a TAS case. • Yes, but it has been less than 60 days since the return was received by the IRS. Apologize for the delay and recommend the taxpayer continue to wait for the IRS to process their return. They can contact TAS again, if needed, after 60 days from the date the IRS received the return. Do not create a TAS case. See IRM 13.1.16.14. • No, go to item C.

(4) In the categories of cases in paragraphs (2) and (3), the processing delays typically arise either because the affected functions are overloaded with work or because of systemic processing glitches. There are two notable exceptions under which TAS will continue to accept cases involving the scenarios identified above.

- a. The first exception is for cases received from a Congressional Office, see *IGM TAS-13-0123-0001*, Interim Guidance on Accepting Cases Under TAS Case Criteria 9, Public Policy.

- b. The second exception is for cases related to other issues for which TAS may advocate, such as an open examination or collection action that a refund from, or the processing of, the original return would resolve.

The following examples illustrate these guidelines:

Example: Single-Issue Systemic Burden Inquiry:

Facts: The normal processing time for a paper Form 1040, U.S. Individual Income Tax Return, is approximately six weeks. The taxpayer filed 2021 Form 1040 more than four months ago expecting a refund and has no other outstanding issues with examination or collection. Because of the IRS delay in processing the original return, the taxpayer's circumstances meet TAS Criteria 5. Under the guidelines, refer the taxpayer to the appropriate IRS function for resolution and do not establish a case.

Example: Systemic Burden Inquiry Referred by Congressional Office:

Facts: Assume the same facts as the first Example in this section, except the case has been referred by a congressional office. Create a TAS case.

Example: Systemic Burden Inquiry Affecting Other Tax Issues:

Facts: Assume the same facts as in the first Example in this section, except the taxpayer has an outstanding balance for tax year 2019 and has been receiving IRS collection notices. The taxpayer's expected refund would fully pay the balance due and leave the taxpayer with a small refund. Accept the taxpayer's inquiry and establish a TAS case because facilitating the processing of the original return will resolve an open collection issue.

- (5) For any issue where TAS is not able to directly assist the taxpayer, TAS will:
 - a. Educate the taxpayer and direct them to any available IRS resources;
 - b. Use outreach and other forums to gather feedback and improve the IRS's educational resources; and
 - c. Identify systemic problems using the Systemic Advocacy Management System (SAMS) and work with the IRS to correct them.

13.1.7.5
(09-21-2021)
**Same Day Resolution by
Operations**

- (1) Problems meeting TAS criteria do not necessarily need to be sent to TAS when an operating division or function can immediately resolve them. It is important all IRS employees handle potential TAS cases with the taxpayer's best interest in mind. The definition of "Same Day Resolution" is "within 24 hours." The following two situations meet the definition of "Same Day Resolution:"
 - The issue can be resolved within 24 hours.
 - The IRS takes steps within 24 hours to resolve the taxpayer's issue.

Cases that can be resolved on the "Same Day" should not be referred to TAS unless the taxpayer makes the request. Before referring potential cases to TAS, the following guidelines will be applied:

- a. A case meeting TAS criteria may be retained in the general program area when the problem has been corrected or will be resolved immediately (within 24 hours) to the taxpayer's satisfaction, or resolution is undertaken (within 24 hours) AND

- b. The taxpayer is advised of the name, phone number, and unique identification number of the employee who resolved the problem, AND
- c. The NTA toll-free number, 1-877-777-4778, is provided and the taxpayer is advised TAS is available if the resolution is not satisfactory.

Exhibit 13.1.7-1 (11-29-2023)
General Response Time Guidelines

Issue	IRM Reference	Processing Time
Account Referral Form 4442 / e-4442	IRM 21.3.5.4.6.3	30 Days from Receipt
Adjustment / Math Error Notices	IRM 21.3.1.5	See Specific Math Error
Audit / Collection Adjustment Overpayment (CP 210)	IRM 21.3.1.7.29	2 to 5 Weeks
Collection Adjustment Balance Due (CP 220)	IRM 21.3.1.7.31	2 to 5 Weeks
Copy of Audit Report	IRM 21.5.10.4.4	60 Days
Copy of CP 2000 / CP 2501 / Letter 2893C	IRM 21.3.1.6.56	60 Days
Correspondence to the Accounts Management	IRM 21.3.3.3.4	30 Days
Credit Transfer Overpayment (CP 62)	IRM 21.3.1.6.40	Refund issued 4 to 6 Weeks, if taxpayer agrees.
DDIA Changes in CSCO	IRM 5.19.1.6.4.13.2	3 business days from receipt.
Form SS-4 Submitted by Mail	IRM 21.7.13.3.6.1	4 Weeks
Form SS-4 Submitted by Fax	IRM 21.7.13.3.7.2	2 weeks by mail, or TP can call back after 4 Business Days to receive EIN via phone or 1 week by return fax.
Form SS-4 Submitted by EIN Toll-Free Telephone Service	IRM 21.7.13.3.5.1	Immediately under certain conditions
Form SS-8	IRM 21.7.2.5.3	180 Days from Receipt
Form W-7 / W-7A	Instructions	7 Weeks (9 to 11 weeks during peak processing periods of January 15 through April 30)
Form 56	IRM 3.30.123-9	30 days
Form 1139	Instructions	90 days
Form 3911	IRM 21.4.2.4.1(1)(c)	6 Weeks or 120 days, for a direct deposit refund
Form 4506 - Copy of Return	Instructions	75 Days
Form 4506 - Copy of W-2	Instructions	75 Days
Form 8379 Attached to Original Return	Instructions	14 Weeks or 11 Weeks, if filed electronically
Form 8857	Instructions	6 Months

Exhibit 13.1.7-1 (Cont. 1) (11-29-2023)**General Response Time Guidelines**

Issue	IRM Reference	Processing Time
-A Freeze (Amended Returns)	IRM 21.5.6.4.2	16 Weeks
-D Freeze	IRM 21.5.6.4.8	45 Days
E- Freeze	IRM 21.5.6.4.9	6 Weeks from Control
S- Freeze	IRM 21.4.3.5.3	4 to 6 Weeks
T- Freeze	IRM 21.5.6.4.39	None Provided
Identity Theft	IRM 25.23.2.2.3	Processing timeframes have no impact on taxpayers facing economic burden (TAS criteria 1-4) with Identity Theft issues.
INTST Payoffs by Phone	IRM 5.19.1.6.2	Add 10 Days to Date TP States Payment will be made
INTST Payoffs by Mail	IRM 5.19.1.6.2	Add 21 Days to Date TP States Payment will be made
Refund from Paper Return	IRM 21.4.1.4	6 Weeks
Refund from ELF Return	IRM 21.4.1.4	3 Weeks
Refund from Form 1040-X	IRM 21.4.1.4	16 Weeks
Response from Taxpayer to Underreporter	IRM 4.19.2.3.1	30 Days
Unpostable is Open	IRM 21.5.5.3.3	6 to 8 Weeks
Unpostable is Closed	IRM 21.5.5.3.4	6 to 9 Weeks

Exhibit 13.1.7-2 (11-29-2023)**Terms**

Term	Definition
Case Advocacy	Any employee working to advocate for the taxpayer. (This could include Intake Advocates, Case Advocates, TAGMs, LTAs, etc.).
Offset Bypass Refund (OBR)	Issuance of a manual refund without first satisfying outstanding Federal tax liabilities when the taxpayer has an economic hardship.
Operations Assistance Request (OAR)	Refers to Form 12412 which TAS employees use to recommend or request the IRS act to resolve an issue when TAS lacks the statutory or delegated authority to resolve a taxpayer's problem.
Pre-Refund Wage Verification Hold (PRWVH)	Refers to the revenue protection program managed by the Return Integrity Verification Operation (RIVO) that identifies returns reporting false or fraudulent income.
TAMIS	Computerized inventory control and report system used by TAS employees to assign, control, and maintain TAS inventory.
Taxpayer Assistance Order (TAO)	A statutory tool used by TAS to order the IRS to take certain actions, cease certain actions, or refrain from taking certain actions. See IRC 7811 and IRM 13.1.20, TAS Taxpayer Assistance Order (TAO) Process. TAS uses Form 9102 to issue a TAO to the IRS.

Exhibit 13.1.7-3 (11-29-2023)**Acronyms**

Acronyms	Definitions
ACTC	Advance Child Tax Credit
CP	Computer Paragraph
CQRS	Case Quality Review System
CSCO	Compliance Services Collection Operations
EDCA	Executive Director Case Advocacy
ELF	Electronic Filing System
EITC	Earned Income Tax Credit
ERS	Error Resolution System
IDRS	Integrated Data Retrieval System
IGM	Interim Guidance Memorandum
IDTVA	Identity Theft Victims Assistance function
IRC	Internal Revenue Code
IRM	Internal Revenue Manual
ITAP	Internal Technical Advisor Program
ITAR	Identity Theft Assistance Request
ITS	Internal Technical Support
LITC	Low Income Taxpayer Clinic
LTA	Local Taxpayer Advocate
NTA	National Taxpayer Advocate
OAR	Operations Assistance Request
OBR	Offset Bypass Refund
PRWVH	Pre-Refund Wage Verification Hold
RIVO	Return Integrity Verification Operations
RRC	Rebate Recovery Credit
TAMIS	Taxpayer Advocate Management Information System
TAO	Taxpayer Assistance Order
TAS	Taxpayer Advocate Service
TBOR	Taxpayer Bill of Rights
TIGTA	Treasury Inspector General for Tax Administration

Exhibit 13.1.7-4 (09-21-2021)

Case Criteria Crosswalk to 7811 and Regulations

Type	TAS Criteria	Description	Statutory Authority	Regulatory Authority
Economic Burden	1	The taxpayer is experiencing economic harm or is about to suffer economic harm.	7811(a)(1)(B) -- Sec'y via Regs	301.7811-1(a)(4)(ii) -- serious privation.
Economic Burden	2	The taxpayer is facing an immediate threat of adverse action.	7811(a)(2)(A)	301.7811-1(a)(4)(ii)(A); (iv) Example 1
Economic Burden	3	The taxpayer will incur significant costs if relief is not granted (including fees for professional representation).	7811(a)(2)(C)	301.7811-1(a)(4)(ii)(C); (iv) Example 3
Economic Burden	4	The taxpayer will suffer irreparable injury or long-term adverse impact if relief is not granted.	7811(a)(2)(D)	301.7811-1(a)(4)(ii)(D); (iv) Example 4
Systemic Burden	5	The taxpayer has experienced a delay of more than 30 days to resolve a tax account problem.	7811(a)(2)(B)	301.7811-1(a)(4)(ii)(B) and (iii); (iv) Example 2
Systemic Burden	6	The taxpayer has not received a response or resolution to the problem or inquiry by the date promised.	7811(a)(1)(B) -- Sec'y via Regs	301.7811-1(a)(4)(ii); (iv) Example 2
System Burden	7	A system or procedure has either failed to operate as intended, or failed to resolve the taxpayer's problem or dispute within the IRS.	7811(a)(1)(B) -- Sec'y via Regs	301.7811-1(a)(4)(ii)
Best Interest of Taxpayer	8	The manner in which the tax laws are being administered raises considerations of equity, or has impaired or will impair the taxpayer's rights.	7811(a)(1)(B) -- Sec'y via Regs	301.7811-1(a)(4)(ii) -- serious privation; TBOR

Exhibit 13.1.7-4 (Cont. 1) (09-21-2021)**Case Criteria Crosswalk to 7811 and Regulations**

Type	TAS Criteria	Description	Statutory Authority	Regulatory Authority
Public Policy	9	The NTA determines compelling public policy warrants assistance to an individual or group of taxpayers.	7811(a)(1)(B) -- Sec'y via Regs	301.7811-1(a)(4)(ii) -- serious privation; failure to resolve.