



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

13.1.12

DECEMBER 20, 2021

EFFECTIVE DATE

(12-20-2021)

PURPOSE

- (1) This transmits revised IRM 13.1.12, Taxpayer Advocate Service Case Procedures, Internal Technical Advisor Program.

MATERIAL CHANGES

- (1) IRM Title changed to "Internal Technical Advisor Program".
- (2) IRM 13.1.12.1, Program Scope and Objectives, added new section to incorporate internal controls per IRM 1.11.2.2.5, Internal Management Document System. Incorporated former IRM 13.1.12.1 into this section.
- (3) IRM 13.1.12.2 - Retitled to Technical Advisors (TAs).
- (4) IRM 13.1.12.2.1 - Added section titled Technical Advisors - Roles and Responsibilities.
- (5) IRM 13.1.12.2.2 - Added section titled Requesting Assistance from Technical Advisors.
- (6) IRM 13.1.12.2.2.1 - Added section titled Case Referrals through Taxpayer Advocate Management Information System (TAMIS).
- (7) IRM 13.1.12.2.2.2 - Added section titled Case Assignment to a Technical Advisor.
- (8) IRM 13.1.12.2.3 - Added section titled Technical Advisors' Role in Providing Assistance.
- (9) IRM 13.1.12.2.4 - Added section titled Technical Advisor Case Actions.
- (10) IRM 13.1.12.2.5 - Added section titled Closing Actions by Technical Advisors.
- (11) IRM 13.1.12.3 - Retitled to Campus Requirement and Routing Guide (CRRG) Team - ATA Roles and Responsibilities.
- (12) IRM 13.1.12.4 - Retitled to Technical Advisor Manager Responsibilities.
- (13) IRM 13.1.12.1 - Technical Advisors contents moved to IRM 13.1.12.2.
- (14) IRM 13.1.12.1.1 - Technical Advisors - Roles and Responsibilities contents moved to IRM 13.1.12.2.1.
- (15) IRM 13.1.12.1.2 - Requesting Assistance from Technical Advisors contents moved to IRM 13.1.12.2.2.
- (16) IRM 13.1.12.1.2.1 - Case Referrals through TAMIS contents updated and moved to IRM 13.1.12.2.3.
- (17) IRM 13.1.12.1.2.2 - Case Assignment to a Technical Advisor contents updated and moved to IRM 13.1.12.2.2.2.
- (18) IRM 13.1.12.1.3 - Technical Advisors' Role in Providing Assistance contents updated and moved to IRM 13.1.12.2.3.
- (19) IRM 13.1.12.1.4 - Technical Advisor Case Actions contents updated and moved to IRM 13.1.12.2.4.

- (20) IRM 13.1.12.1.5 - Closing Actions by Technical Advisors contents updated and moved to IRM 13.1.12.2.5.
- (21) IRM 13.1.12.2 - Campus Procedures Variations Project (CPVP) Team - CTA Roles and Responsibilities contents updated with team name changes and renumbered to IRM 13.1.12.3.
- (22) IRM 13.1.12.3 - Technical Advisor Manager Responsibilities contents updated and renumbered to IRM 13.1.12.4.
- (23) Exhibit 13.1.12-1 titled Terms, added to incorporate internal controls per IRM 1.11.2.2.5, Internal Management Document System, addressing Management and Internal Controls.
- (24) Exhibit 13.1.12-2 titled Acronyms, added to incorporate internal controls per IRM 1.11.2.2.5, Internal Management Document System, addressing Management and Internal Controls.
- (25) Minor editorial, formatting and grammar changes were made throughout this document.

EFFECT ON OTHER DOCUMENTS

This revision supersedes IRM 13.1.12, dated March 1, 2012.

AUDIENCE

Taxpayer Advocate Service employees and all Operating Divisions and Functions.

Bonnie Fuentes, Executive Director Case Advocacy, Intake and
Technical Support

13.1.12

Internal Technical Advisor Program

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13.1.12.1
(12-20-2021)
Program Scope and Objectives

- (1) *Purpose:* This section provides guidance to Taxpayer Advocate Service (TAS) employees on the roles and responsibilities of the Internal Technical Advisor Program (ITAP), the Technical Advisors (TA), and managers of TAs in providing support to TAS.
- (2) *Audience:* This section applies to TAs and those working with TAs.
- (3) *Policy Owner:* The Executive Director Case Advocacy, Intake & Technical Support (EDCA-ITS), who reports directly to the Deputy National Taxpayer Advocate (DNTPA).
- (4) *Program Owner:* The Director of Internal Technical Advisor Program (ITAP), who reports to EDCA-ITS.

13.1.12.1.1
(12-20-2021)
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.

13.1.12.1.2
(12-20-2021)
Responsibilities

- (1) TAS employees working cases are responsible for understanding the roles and responsibilities of ITAP, TAs and managers of TAs, as well as when to contact a TA.
- (2) Guidance on the roles and responsibilities of ITAP is contained in this IRM.

13.1.12.1.3
(12-20-2021)
Program Reports

- (1) TAS uses Business Objects Enterprise (BOE) to generate reports to monitor office inventory levels and case referrals.

13.1.12.1.4
(12-20-2021)
Terms

- (1) See Exhibit 13.1.12-2 for a list of terms and their definitions used throughout this IRM.

13.1.12.1.5
(12-20-2021)
Acronyms

- (1) See Exhibit 13.1.12-3 for a list of acronyms and their definitions used throughout this IRM.

13.1.12.1.6
(12-20-2021)
Related Resources

- (1) This is a list of relevant IRMs TAs will use when working referrals:
 - IRM 13.1.9.2, Introduction Senate Finance Committee (SFC) Case Procedures
 - IRM 13.1.9.4, National Taxpayer Advocate (NTA) Cases
 - IRM 13.1.9.5, Small Business Regulatory Enforcement Fairness Act (SBREFA)
 - IRM 13.1.10.2, Obtaining Legal Advice from Chief Counsel
 - IRM 13.1.16.4.1, Disclosure
 - IRM 13.1.20, TAS Taxpayer Assistance Order (TAO) Process
 - IRM 13.2.2, Systemic Advocacy Management System (SAMS) Administration

13.1.12.2
(12-20-2021)
Technical Advisors

- (1) TAs are good resources and an integral part of the TAS customer centered concept.

- (2) The primary role of the TA is to provide guidance to case advocates (CAs). TAs also work closely with the Office of Systemic Advocacy (SA) to resolve systemic issues and Technical Analysis and Guidance (TAG) to create TAS policy.
- (3) The term TA refers to all three types of advisors:
 - a. Account Technical Advisor (ATA) (formerly Campus Technical Advisor (CTA)),
 - b. Revenue Officer Technical Advisor (ROTA), and
 - c. Revenue Agent Technical Advisor (RATA).
- (4) TAs are self-directed, independent, and perform in a virtual environment, working effectively with one another and CAs from remote locations. TAs report to a Group Manager who reports to the Director of ITAP. The Director reports to the EDCA-ITS.
- (5) A current listing of TAs is located on the TAS Directory, under Technical Advisors.

13.1.12.2.1 (12-20-2021)

Technical Advisors - Roles and Responsibilities

- (1) TAs are responsible for resolving the most technically complex or sensitive issues using effective research, communication, coordination, and negotiating skills.
- (2) They are responsible for consulting, training, resolving case referrals and communicating with employees and stakeholders.
- (3) They participate as consultants, including:
 - a. Providing expert technical and procedural advice on Internal Revenue Service (IRS) processing, procedural, examination, and collection issues.
 - b. Acting as consultants to TAS employees on technical issues.
 - c. Communicating professionally, both orally and in writing.
 - d. Providing technical backup for congressional and practitioner meetings.
 - e. Negotiating with Business Operating Divisions (BOD) to reach agreements on behalf of taxpayers.
 - f. Serving as a member of a task force, when requested, to provide advice on tax law and processes, including systemic advocacy issue teams.
 - g. Providing technical expertise for the Annual Report to Congress (ARC) teams.
 - h. Reviewing special cases, e.g., Senate Finance Committee (SFC), see IRM 13.1.9.2, Introduction (SFC) Case Procedures; for cases regarding the Small Business Regulatory Enforcement Fairness Act (SBREFA), see IRM 13.1.9.5, Small Business Regulatory Enforcement Fairness Act (SBREFA), and for NTA cases from Headquarters (NTA-HQ), see IRM 13.1.9.4 National Taxpayer Advocate (NTA)-HQ Cases.
 - i. Conducting Internal Management Document (IMD) reviews.
 - j. Assisting with review and development of the Case Advocacy Technical Library (CATL), formerly known as Technical Advisor Training Initiatives (TATI), Case Assistance by Issue Code (CABIC) updates, and other appropriate technical guidance.
 - k. Providing research and case building for Taxpayer Assistance Orders (TAOs) including guidance, technical language and review of Form 9102, Taxpayer Advocate Service (TAS) Taxpayer Assistance Order, prior to sending to the functions when requested by a Local Taxpayer Advocate (LTA).

- I. Considering all alternative options when providing assistance to promote advocacy and provide the best possible resolutions for the taxpayer.
- (4) Their tasks under training may include:
- a. Instructing TAS personnel at Continuing Professional Education (CPE) symposiums and seminars.
 - b. Educating TAS personnel on technical, procedural, and processing issues.
 - c. Educating TAS personnel on effective use of TAs.
 - d. Making presentations at functional CPEs.
 - e. Developing and delivering technical training materials based on complex issues that the CAs and TAs encounter in their workload.
 - f. Assisting in the development and delivery of meaningful training courses in conjunction with the TAS Employee Support and Development (ESD) organization.
 - g. Attending functional CPEs.
 - h. Making presentations for community and professional groups.
- (5) Communication includes the following:
- a. Keeping current with the changes in IRS processes and procedures, the Internal Revenue Code (IRC), Treasury Regulations, Internal Revenue Manual (IRM), new legislation, court decisions and tax publications.
 - b. Keeping lines of communication open by networking with IRS employees in BODs including the Independent Office of Appeals (Appeals) and Office of Chief Counsel (Counsel).
 - c. Consulting with other TAs, as needed, to resolve complex tax law issues. Consultations can be by telephone, Skype, or any other suitable method.
 - d. Acting as a key element in bridging any communication gaps on technical, procedural, and processing issues.
 - e. Acting as a resource for Advocacy Community Networks. TAs may be called upon to answer technical or procedural questions, review and comment on proposed IRM changes, and assist Advocacy Community Networks as a resource to Advocacy Community Network issues.
 - f. Writing memos and communicating with Counsel, when Counsel's opinion is needed.
 - g. Communicating with the CA by telephone is the preferred method for discussions on case referrals.
 - h. Keeping their managers informed about their involvement with case processing, their inventory, TAOs recommended, developed or assisted with, and special projects.
 - i. Documenting on TAMIS all research and actions performed on a case, citing references, tax law and explaining basis for decisions. Include advocacy options, next steps, Systemic Advocacy Management System (SAMS) suggestions input, and recommended TAOs.
 - j. Identifying systemic issues and completing the necessary input to SAMS and SharePoint.

13.1.12.2.2
(12-20-2021)

**Requesting Assistance
from Technical Advisors**

- (1) TAs may be contacted for a variety of reasons, such as:
- a. Technical advice, procedural, or processing guidance on complex or sensitive cases beyond a CAs expertise.

13.1 Taxpayer Advocate Case Procedures

- b. Technical, procedural and processing advice, guidance, information or assistance needed by TAS employees, including Deputy Executive Directors of Case Advocacy, LTAs, managers, analysts and Headquarters (HQ) personnel.
- c. Assistance on a special case that needs an independent, technical or procedural review.

Example: May include SFC, SBREFA, Counsel opinions, TAO guidance, and NTA-HQ cases.

- d. Assistance on alternative options to promote advocacy and provide the best possible resolutions for the taxpayer.
- e. Management determines that it is in the best interest of the taxpayer to have the TA involved.

13.1.12.2.2.1
(12-20-2021)

Case Referrals through Taxpayer Advocate Management Information System (TAMIS)

- (1) Before referring the case to ITAP, CAs will research applicable systems such as CABIC, CATL, IDRS, and other IRS systems and complete a preliminary case analysis. The CA should explain the specific relief the taxpayer is seeking and must document the TAMIS history with all prior research, actions taken, and contacts made, including any communication with the taxpayer to obtain additional information. The history should also include any direction from the Lead Case Advocate (LCA), Taxpayer Advocate Group Manager (TAGM), or LTA prior to referring the case to ITAP. When TAMIS is fully documented, it will help ITAP understand what assistance is needed from the CA and the relief the taxpayer is seeking. This should also assist the CA in determining if the ITAP referral should be made to the ATA, ROTA, or RATA group on TAMIS. The CA will document all prior research and actions taken before referring to a TA, including direction from the Lead Case Advocate (LCA), Taxpayer Advocate Group Manager (TAGM) or LTA in the TAMIS history.
- (2) CAs will refer cases directly on TAMIS using the Referral button. In the “Refer to” portion of the screen, enter the appropriate organizational code and the type of referral, as shown below.

Example: Revenue Agent Technical Advisor (RATA) = A1, Revenue Officer Technical Advisor (ROTA) = O1, and Account Technical Advisor (ATA) = C1.

- (3) Referral issues should be routed to the appropriate group as shown:

ATA (C1)	RATA (A1)	ROTA (O1)
Account Adjustments/ Processing	Affordable Care Act (ACA) issues	Advisory Unit Issues
Amended Return Processing	Accuracy-Related Penalties	Balance Due Issues
Campus - Automated Underreporter (AUR) and Submission Pro- cessing	Appeal Issues (Non- CDP)	Collection Appeals Program (CAP)

ATA (C1)	RATA (A1)	ROTA (O1)
Combined Annual Wage Reporting (CAWR)	ASED	Collection Due Process (CDP)
Claims for Refund Processing	Audit Reconsideration	Collection of Tax Issues - Individual/Decedent/All Entities
Earned Income Tax Credit (EITC) - Math Error Only	Claims for Refunds	Collection Statute Expiration Date (CSED) Issues
Entity Control	Cancellation of Debt	Currently Not Collectable (CNC)
Federal Tax Deposit (FTD) Discrepancies	Doubt as to Liability Offer in Compromise (DATL OIC)	Equivalent Hearing (EH)
Freeze Codes	Employment Tax (Non CAWR)	Financial Analysis
Identity Theft	EITC Exams	Insolvency
Injured Spouse	Fraud Issues - assessments made by Exam	Installment Agreements
Innocent Spouse Processing (MFT 31)	Indian Tribal Issues	Interest Abatement (relating to collection issues and the performance of a ministerial or managerial act)
Interest computations	Innocent Spouse	Notice of Federal Tax Lien (NFTL) Issues
Mixed / Scrambled Cases	International Issues (Foreign Account Tax Compliance ACT (FATCA), Foreign Investments in Real Property Tax Act (FIRPTA), Offshore Voluntary Disclosure Initiative (OVDI), Foreign Income e-Exclusion & Tax Treaty interpretations	Notice of Levy Issues
Payment Tracers	Military Disability Issues	Offer in Compromise (OIC) (DATL for TFRP only)

ATA (C1)	RATA (A1)	ROTA (O1)
Penalty and Interest (related to original filing)	Net Operating Loss (NOL)	Passport Issues
Refund Inquiries Processing	Open & Closed Audits	Payroll Service Provider Fraud
Rejects (Error Corrections)	Pension Plan Issues	Return of Levied Proceeds
Statute Processing issues related to Assessment Statute Expiration Date (ASED) and Refund Statute Expiration date (RSED)	RSED & Disallowance Letters	Seizure and Sale
Unpostables	S-Corporation Issues (not processing)	Suits to Foreclose on the NFTL & reduce a tax liability to judgement
Withholding Compliance Program	Stat. Notices (SNOD)	Trust Fund Recovery Penalty (TFRP)
	Tax Exempt Orgs. (Non-processing issues)	

- (4) In the “Reason for Referral/Documents included” section of the Referral screen enter RATA, ROTA or ATA as appropriate and the reason for the referral specifically stated. See later details if expedited treatment is warranted. The text field is limited to 100 characters. See IRM 13.1.12.2.2.2 (3), Case Assignment to a Technical Advisor, if the referral should be expedited.
- (5) Indicate in the appropriate field either “no documentation” or “documentation attached, faxed or mailed,” as appropriate.
- (6) Save the Referral screen. When you see the prompt, “Do you want to refer this case?” select “Yes.”

Note: For more information on the use of the Referral Screen on TAMIS, see the TAMIS User Guide..

13.1.12.2.2.2 (12-20-2021)

Case Assignment to a Technical Advisor

- (1) The manager of the TA will receive the case through TAMIS for immediate assignment within his or her group. The CA retains control of the case while it is in referral status and can update TAMIS accordingly on other case actions.
- (2) The TA receiving the request for assistance will contact the CA by close of business the day following assignment of the referral to acknowledge receipt of the referral. In order for the CA to keep the taxpayer informed, the TA will, when possible, provide the CA with an estimated time for completion of the

referral. If the TA is unable to provide the CA with an estimated time of completion date, the TA will keep the CA informed as to the progress of the referral and set a next contact date with the case advocate. The TA will attempt to make contacts by telephone or Skype; otherwise by email.

- (3) In those instances where expedited assistance is needed, the CA will check the "Expedite" radio button at the top right of the Referral Screen in TAMIS. The CA manager will receive an email to concur with the request. The CA or TAGM will document the TAMIS history as to why expedited assistance is needed. The CA's manager may make telephone contact with the appropriate TA Team Manager to alert him or her of the urgency of the referral. The "Referral/Documents Included field", can also indicate the referral should be expedited.

13.1.12.2.3
(12-20-2021)
**Technical Advisors' Role
in Providing Assistance**

- (1) The TA may be requested to participate on conference calls with the CAs and the taxpayer or Congressional office when explanations require a high degree of technical, procedural, or processing expertise. The CA is responsible for documenting disclosure verification (DV) in TAMIS. In rare instances when the CA is not on the call the TA must document Disclosure Verification (DV) in TAMIS when speaking to the taxpayer. See IRM 13.1.16.4.1(3), Disclosure.
- (2) A team of TAs may be assembled to resolve a case, depending on the issues involved. The CA will be a virtual member of that team.
- (3) TA Team Managers will handle any disagreements regarding the referral of cases with the CA's LTA. Additionally, if disagreements occur between the LTA and TA about the technical guidance provided and recommended case actions, the issue will be elevated appropriately through management channels.
- (4) Any assistance needed from the BODs should normally be initiated by the CA, but can be initiated by the TA and followed up with issuance of an OAR by the CA or a TAO by the LTA.
- (5) The TA will document the TAMIS history screen with tax law or procedural references and any advice given to the CA.
- (6) In some cases, it may be necessary for the TA to refer the case to a TA in a different organizational code. In that case, the TA must document the TAMIS history as to why the case should be referred elsewhere and identify the new organizational code. The TA should advise their manager and have the referral transferred internally via TAMIS to the other ITAP organization.

13.1.12.2.4
(12-20-2021)
**Technical Advisor Case
Actions**

- (1) TAs will:
 - a. Update TAMIS with actions taken on the case.
 - b. Analyze and research using IRS systems (e.g. IDRS, ICS, AMS, CEAS, etc.) IRMs, IRC, Document 6209, and other research available including Bloomberg Tax, internet or intranet.
 - c. Set up conferences with the taxpayer, BOD personnel, NTA attorney-advisors, Counsel, including Division Counsel/Associate Chief Counsel (National Taxpayer Advocate Program (NTA Counsel)), Appeals, or the original CA, as necessary. The assigned CA or their designee (LTA, LCA or Analyst) should attend these conference calls.

- d. Negotiate for taxpayers with BOD personnel. If agreement cannot be reached, discuss with the manager or LTA whether the issuance of a TAO is appropriate. See IRM 13.1.20, TAS Taxpayer Assistance Order (TAO) Process. Use the "ITTAO" acronym in TAMIS to document TAO recommendations.
 - e. Negotiate with the LTA, IRS personnel, and others, if applicable to expedite resolution.
 - f. Consider all alternative options when providing assistance to promote advocacy and provide the best possible resolutions for the taxpayer.
- (2) When working a referral, a TA may discover that legal advice is necessary. All requests for Counsel assistance prepared by a TA must be routed through the TA's manager, and when appropriate, through the EDSA or the EDCA.
- a. The field offices of the Division Counsel Small Business/Self Employed (SB/SE) will generally provide legal advice required in connection with a specific taxpayer's case. The link to SB/SE Counsel Contacts can be found on the *NTA Counsel website*. Note, however, that SB/SE should not provide legal advice for the issues listed in IRM 13.1.2.3.7, that are under the exclusive jurisdiction of NTA Counsel. See also IRM 13.1.10.2, Obtaining Legal Advice from Chief Counsel.
 - b. The field offices of General Legal Services (GLS) will provide advice on issues involving ethics, personnel, labor, and procurement. The field offices of Criminal Tax (CT) Counsel will provide advice on criminal tax matters. The lists of GLS and CT contacts can be found on the NTA Counsel website.
 - c. Legal advice needed in connection with a systemic issue being worked by the Office of Systemic Advocacy would generally be provided by NTA Counsel.
- (3) TAs should document their referral responses in the TAMIS case history to enhance communication between ITAP and the CA. The following format is recommended to be used by the TA when documenting the TAMIS case history. Only applicable items should be documented.
- a. Technical Advisor Introduction: including name and phone number.
 - b. Restate the Issue: document discussion with CAs to ensure that the issues reconcile with the understanding of the CA.
 - c. Recommendations/Action/Guidance: clearly state your recommendations and suggested actions. Present accurate and understandable guidance. Be concise, but not so concise that important information is omitted. Give your recommendation to the CA on what steps are needed next. If the CA needs to secure a particular document such as a subordination request - provide them with the documentation/form number, title of the form, where it needs to be sent, etc. Do you need copies of something? If so, tell them what they need to get and why.
 - d. Alternative Recommendations: if there are alternative recommendations, provide them. There will be occasions when the taxpayer may come to TAS for one type of relief for which they do not qualify, but we should let them know what other options are available. Include an empathy statement when there is increased burden on the taxpayers.
 - e. Taxpayer Bill of Rights (TBOR): analyze the case for any TBOR related issues. If a TBOR issue is identified, clearly document what the CA should cite and how to advocate for the taxpayer's rights. List the appropriate TBOR(s).

Example: “This case represents an opportunity for the CA to ensure the following IRS obligation(s) and the taxpayer’s fundamental right is protected in the following area(s):

- You have the right to (list appropriate TBOR)
- You have the right to (list appropriate TBOR)
- You have the right to (list appropriate TBOR)

Note: Additional information is available at *Taxpayer Bill of Rights* at <https://www.taxpayeradvocate.irs.gov/get-help/taxpayer-rights/>.

- f. Facts/Documents Review: clearly state what facts and documents you have relied on to clarify issue(s) that you are researching . If documents have been secured from CA, list document and cite/comment on relevance. (All supporting documentation does not have to be included in TAMIS history. It can be indicated in history that the TA is “sending Rev. Proc. ## to CA via fax, mail or email on MM/DD/YYYY (date)”.
- g. Research: part of ITAP’s responsibility is to educate the CA. ITAP does this by letting them know where we found the information and by explaining the findings. Provide the relevant citations to the CA based upon the facts and circumstances. Following are some examples: (each bullet would not be applicable in every situation):
 - ICS history dated MM/DD/YYYY indicated the business is defunct and the Revenue Officer assigned: “(name of RO): is in the process of doing
 - ALS info, provide information found, date, serial number, etc.
 - IRM X.XX.X was reviewed and it discussed the pre-seizure considerations. In reference to this case it applies as follows.
 - Provide IRM, IRC, regulations, and cite the text that applies to the situations.
 - If you quote an IRS functional memo, give the date of the memo, title and the author in your TAMIS history.
- h. Follow-up Date: include a follow-up date to provide an answer to the CA. Remember that if you give a specific deadline you must contact the CA on that date. Never leave the CA wondering what your next plan of action is. If there are ongoing follow-up actions and follow-up dates, the TAMIS history should be documented to reflect this.

13.1.12.2.5
(12-20-2021)
**Closing Actions by
Technical Advisors**

- (1) The TAs will close a referral by:
 - a. Summarizing advice to the CA in the TAMIS history.
 - b. Attempting a closing discussion contact with the CA before returning the referral.
 - c. Preparing a draft response for signature, if necessary.
 - d. Closing the referral by selecting the Return Referral button on the Referral screen in TAMIS.
 - e. Notifying the CA that the referral is closed.

13.1.12.3
(12-20-2021)
**Technical Advisor
Assistance Request
(TAAR)**

- (1) A TAAR is a TAS request for assistance for one or more TAs to provide technical and advocacy expertise through presentations, participation in projects or other assistance. Depending upon the subject matter of the request, the assistance may be provided by an ATA, RATA, or ROTA.
- (2) TAARs may be requested for:

- a. Presentations, virtual or in-person, for local and Area offices, such as presentations during an Area Director meeting to all LTAs and management, on specific topics.
 - b. Local office visits for day long workshops providing more interaction (as funds permit).
 - c. Outreach support - LTAs can request TA support for Outreach activities.
 - d. Other technical assistance as needed.
- (3) Virtual TAAR presentations can be made through a variety of methods: Skype, SABA, Microsoft Teams, or conference call.
- (4) A requestor must complete an ITAP TAAR and send it to the ITAP email box, *TAS ITAP Assistance Request. TAARs should be submitted as soon as possible to give ITAP as much lead-time as possible to deliver the needed assistance.
- (5) The TAAR should be as specific as possible to ensure TAS office needs are fully met and can be tailored to cover any topic. See Exhibit 13.1.12-1.

13.1.12.4
(12-20-2021)

**Campus Requirement
and Routing Guide
(CRRG) Team - ATA
Roles and
Responsibilities**

- (1) The Campus Requirement and Routing Guide (CRRG) team is responsible for gathering the requirements and routing information for processes in each of the 10 Campuses. The information is then posted to the CA Tools website. The purpose is to provide necessary and complete information in order for CAs to prepare and route completed OARs to the appropriate Campus/Unit liaison for action. CRRG team members are responsible for the following:
- a. Serving as a liaison between the CRRG team and ATAs.
 - b. Reviewing new and revised process templates.
 - c. Making corrections to formatting errors and ensuring formatting is consistent in all templates.
 - d. Researching SERP to find IRM references and job aides to include in templates.
 - e. Validating that consistent IRM and technical link references are shown for each campus/process.
- (2) Initial ATA responsibilities include:
- a. Communicating the purpose and importance of process with BOD liaisons.
 - b. Working with TAG to complete the OAR template on each of the processes (each process on a separate template).
 - c. Researching BOD websites for technical communications and job aids applicable to the template topic.
 - d. Applying appropriate IRM, technical, and job aid links to all templates.
 - e. Reviewing templates received from OAR liaisons for correctness and completeness.
- (3) On-going ATA responsibilities include:
- a. Championing the use of the CABIC to CAs.
 - b. Notifying the core team of all liaison or process changes as soon as possible, to ensure the information is accurate and up-to-date.
 - c. Alerting the core team when information (technical and organizational) has changed to an existing template that is posted by preparing the revised template.

- d. Reviewing posted templates against ones posted for other Campuses and providing updates to the core team, if appropriate.
- e. Conducting periodic reviews of posted information, templates and Campus Operating Division Responsibilities (CODR) information, and providing corrections to the core team.
- f. Authenticating any necessary template or CODR information changes received from sources outside the Campus.
- g. Identifying and providing information to the core team when a specific process is causing confusion for CAs.
- h. Gathering future template topics from the BOD liaisons, Local Office TAS liaisons, CAs, and rejected OAR analysis and elevating them to the core team.
- i. Working with the core team to identify which processes should be added to the website either as a template or routing information.
- j. Attending periodic CRRG team meetings.
- k. Identifying and referring immediate intervention issues and advocacy projects using the SAMS.

13.1.12.5
(12-20-2021)

**Technical Advisor
Manager
Responsibilities**

(1) Managers of TA are responsible for:

- a. Ensuring that TAs are provided with clerical support, technical support, time reports and time tracking issues, training, travel, and access to IDRS and other systems, including appropriate command codes.
- b. Monitoring workload for balance by coordinating case assignments and workload priorities.
- c. Ensuring the success of the virtual team process by providing training on new technology and encouraging the use of innovative problem-solving techniques. The manager must encourage self-directed and independent virtual teams by providing an atmosphere of flexibility.
- d. Evaluating TA and developing Career Learning Plans (CLP).
- e. Elevating and addressing systemic problems, equity issues, and process concerns forwarded to them by the TAs.
- f. Facilitating agreed upon TA training.
- g. Soliciting feedback on the quality of assistance received from the TAs.
- h. Facilitating and supporting TA visits and training for the TAS offices they service.
- i. Managers should foster engagement and interactions between TAs and the local office where they are located.
- j. Manager will complete reviews as outlined in the TAS Program Letter and IRM 1.4.13, TAS Guide for Managers. Plus, any additional reviews found in the managers commitments or assigned by the ITAP Director.

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Exhibit 13.1.12-1 (12-20-2021)
Examples of ITAP TAAR Topics

Advisor	Topic	TAAR Topic
ROTA	Offer in Compromise	Topics <ul style="list-style-type: none"> • Review of OIC for IMF and BMF • Common concerns seen by COIC • OIC Appeals
ROTA	Collection Issues	<ul style="list-style-type: none"> • Financial Analysis • Liens • Levies • Currently Not Collectable • Collection Due Process (CDP) • Trust Fund Recovery Penalty • Collection Appeals • Working with Field Revenue Officers
ROTA	Collection Policy	<ul style="list-style-type: none"> • COVID-19
ROTA	Passport	<ul style="list-style-type: none"> • Case Study Workshop • Decertification
ROTA	Other	<ul style="list-style-type: none"> • IAT Compliance Suite • FPLP and Restitution Based Assessment • SBREFA Case Processing • CIS for Corporations
RATA	Examination	<ul style="list-style-type: none"> • Alternative Documentation • Claim vs. Abatement Request • Reviewing the Exam Admin File • OAR Language • Campus vs. Field Exam Advocacy
RATA	Advocacy	<ul style="list-style-type: none"> • Proving Disabled Dependents • Options after the SNOD • Audit Reconsideration
RATA	International	<ul style="list-style-type: none"> • Form 1040NR • Resident Aliens • Foreign Tax Credit • FATCA Withholding
RATA	Other	<ul style="list-style-type: none"> • Web • NOL Carryback - Carryforward • EITC Tie Breaker Rules • Early Distributions from Qualified Retirement Plans
ATA	Entity	<ul style="list-style-type: none"> • Entity Issues, Invalid SSNs & Merges
ATA	Other	<ul style="list-style-type: none"> • Injured Spouse • What Your ATA Can Do for You • Interest and Penalty • Effective OARs

Exhibit 13.1.12-2 (12-20-2021)**Terms**

Terms	Definition
Estimated Completion Date (ECD)	The ECD is an estimated date for case resolution communicated to the taxpayer or representative and documented in the case history.
Follow-Up Date (FUD)	A date used by the CA to manage the movement of the case toward resolution. A FUD is used to document when the CA plans to take the next case action. The follow-up action must be taken within 5 workdays of the established FUD.
Next Contact Date (NCD)	A date given to the taxpayer or representative as to when the next contact will be made by the CA.
Operations Assistance Request (OAR)	An OAR conveys a recommendation or request that the IRS act to resolve an issue when TAS lacks the statutory or delegated authority to resolve a taxpayer's problem.
Recommendation	A request for an action supported by the facts presented by the taxpayer, law, and procedures.
Systemic Advocacy Management System (SAMS)	The system used by taxpayers, practitioners, IRS, and TAS employees to submit systemic issues to TAS.
Taxpayer Advocate Management Information System (TAMIS)	TAS uses TAMIS to record, control, process cases, and to analyze the issues that bring taxpayers to TAS.
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. A TAO can also be issued to require the IRS to expedite consideration of the case; reconsider its determination in the case; or review the case at a higher level in the organization. See IRM 13.1.20, TAS Taxpayer Assistance Order (TAO) Process.

Exhibit 13.1.12-3 (12-20-2021)**Acronyms**

Acronym	Definition
ALS	Automated Lien System
ARC	Annual Report to Congress
ATA	Account Technical Advisor, formerly known as Campus Technical Advisor (CTA)
BOD	Business Operating Division
BOE	Business Objects Enterprise
CA	Case Advocate
CABIC	Case Assistance by Issue Code
CAP	Collection Appeals Program
CATL	Case Advocacy Technical Library, formerly known as Technical Advisors Training Initiative (TATI)
CIS	Collection Information Statement
CLP	Career Learning Plan
CODR	Campus Operating Division Responsibilities
COIC	Centralized Offer in Compromise
COVID-19	Coronavirus
CPE	Continuing Professional Education
CRRG	Campus Requirement and Routing Guide
CT	Criminal Tax
CTA	Campus Technical Advisor, now known as Account Technical Advisor (ATA)
DNTA	Deputy National Taxpayer Advocate
DV	Disclosure Verification
EDCA	Executive Director Case Advocacy
EDCA-ITS	Executive Director Case Advocacy, Intake & Technical Support
EITC	Earned Income Tax Credit
FATCA	Foreign Account Tax Compliance Act
FPLP	Federal Payment Levy Program
GLS	General Legal Services
HQ	Headquarters
IAT	Integrated Automation Technologies

Exhibit 13.1.12-3 (Cont. 1) (12-20-2021)**Acronyms**

Acronym	Definition
ICS	Integrated Collection System
IDRS	Integrated Data Retrieval System
IGM	Internal Guidance Memorandum
IMD	Internal Management Document
IMF	Individual Master File
IRC	Internal Revenue Code
IRM	Internal Revenue Manual
IRS	Internal Revenue Service
ITAP	Internal Technical Advisor Program
ITNHR	TAMIS history literal for - New Hire Reviews
ITTAO	TAMIS history literal for - Taxpayer Assistance Order
ITTAR	TAMIS history literal for - Technical Accuracy Evaluative Reviews
ITWLR	TAMIS history literal for - Workload Evaluative Reviews
LCA	Lead Case Advocate
LTA	Local Taxpayer Advocate
NFTL	Notice of Federal Tax Lien
NOL	Net Operating Loss
NTA	National Taxpayer Advocate
OAR	Operations Assistance Request
OIC	Offer in Compromise
RAR	Revenue Agent Report
RATA	Revenue Agent Technical Advisor
RO	Revenue Officer
ROTA	Revenue Officer Technical Advisor
SAMS	Systemic Advocacy Management System
SB/SE	Small Business/Self Employed
SBREFA	Small Business Regulatory Enforcement Fairness Act
SERP	Servicewide Electronic Research Program

Exhibit 13.1.12-3 (Cont. 2) (12-20-2021)**Acronyms**

Acronym	Definition
SFC	Senate Finance Committee
SNOD	Statutory Notice of Deficiency
SSN	Social Security Number
TAAR	Technical Advisor Assistance Request
TAG	Technical Analysis and Guidance
TAGM	Taxpayer Advocate Group Manager
TAMIS	Taxpayer Advocate Management Information System
TAO	Taxpayer Assistance Order
TAS	Taxpayer Advocate Service
TATI	Technical Advisor Training Initiative, now known as Case Advocacy Tax Library (CATL)
TBOR	Taxpayer Bill of Rights
TFRP	Trust Fund Recovery Penalty or Trust Fund Recovery Program

