



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

13.1.17

AUGUST 14, 2023

EFFECTIVE DATE

(08-14-2023)

PURPOSE

- (1) This transmits a revision of IRM 13.1.17, *Taxpayer Advocate Service, Taxpayer Advocate Case Procedures, Transferring TAS Cases*.

MATERIAL CHANGES

- (1) IRM 13.1.17.1.6, incorporated IPU 22U0525, which added UNAX as an acronym.
- (2) IRM 13.1.17.2(4), added note regarding the transfer of a case with a conflict of interest.
- (3) IRM 13.1.17.2(6), incorporated IPU 22U0525, which added note providing additional Form 911 filing options.
- (4) IRM 13.1.17.2(6), incorporated IPU 22U0525, which added caution that TAS managers should not seek a status update on behalf of their employee.
- (5) IRM 13.1.17.2(7), incorporated IPU 22U0525, which added guidance for inquiries involving a business-related entity of a current or former employee.
- (6) IRM 13.1.17.3.1, incorporated IPU 21U1266 for the transfer guidelines found in IGM TAS-13-1119-0011, Interim Guidance on advocating in cases involving Amish, Mennonite, religious or conscience-based objectors to obtaining an SSN and were denied Child Tax Credit.
- (7) IRM 13.1.17.5(2), example moved for clarity.
- (8) IRM 13.1.17.10(2), Business Modernization replaced with Business Systems Planning.
- (9) Exhibit 13.1.17-2, incorporated IPU 21U1266 for the Case Transfer Exhibit found in IGM TAS-13-1119-0011, Interim Guidance on advocating in cases involving Amish, Mennonite, religious or conscience-based objectors to obtaining an SSN and were denied Child Tax Credit.
- (10) Editorial, formatting, grammar, clarification, and revision date changes were made throughout this document.

EFFECT ON OTHER DOCUMENTS

This IRM supersedes IRM 13.1.17, *Taxpayer Advocate Service, Taxpayer Advocate Case Procedures, TAS Case Transfer Process*, dated October 8, 2021. This revision incorporates the following IRM Procedural Updates (IPUs) - IPU 21U1266 issued 11-17-2021, and IPU 22U0525 issued 05-23-2022.

AUDIENCE

Taxpayer Advocate Service employees.

Jennifer K. Cones
Acting Executive Director Case Advocacy, Intake and Technical
Support

13.1.17

Transferring TAS Cases

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13.1.17.1
(10-08-2021)
Program Scope and Objectives

- (1) *Purpose.* This section explains when it is appropriate to transfer a case, determine which office within the Taxpayer Advocate Service (TAS) the case should be routed to, and the appropriate timeframes for routing cases. This section also encourages employees to consider the best interests of the taxpayer when deciding to transfer a case, and as part of that process evaluate the available information to determine where the taxpayer can be best served.
- (2) *Audience.* These procedures apply to TAS Case Advocacy employees determining when to transfer a case and to which TAS office the case will be routed during case intake.
- (3) *Policy Owner.* The Executive Director Case Advocacy, Intake and Technical Support (EDCA-ITS), who reports to the Deputy National Taxpayer Advocate.
- (4) *Program Owner.* The Director, Technical Analysis and Guidance, who reports to the EDCA-ITS.

13.1.17.1.1
(08-14-2023)
Background

- (1) With the implementation of the Memorandum of Understanding between the Internal Revenue Service, TAS and the National Treasury Employees Union dated June 21, 2017, TAS refined its inventory management process to address nationwide disparities in the inventories of case advocates and to allow case advocates to work cases within their home states and time zones. TAS reduced and simplified the Transfer Guidelines; having the taxpayer's case worked where the taxpayer physically resides allows the taxpayer to work with someone who has local knowledge and is familiar with local issues impacting the taxpayer.
- (2) First, TAS will apply transfer guidelines; second, TAS will transfer the case using the Zip Code Routing Tool. After applying the transfer guidelines and Zip Code Routing, if an office has higher than desirable receipts and inventory and that high inventory is due to a temporary situation (e.g., a staff person in a small office taking leave), TAS will apply national workload balancing (N-WLB).

Note: The mission of Inventory Balancing is to design an efficient workload intake and delivery system that promotes achievement of the balanced measures and TAS objectives. For more information, see IRM 13.1.22, Manual Inventory Balancing Procedures.

13.1.17.1.2
(08-14-2023)
Authority

- (1) Pursuant to IRC 7803(c), the Office of the Taxpayer Advocate (known as the Taxpayer Advocate Service) assists taxpayers in resolving problems with the IRS.

13.1.17.1.3
(08-18-2020)
Responsibilities

- (1) TAS employees performing case intake are responsible for determining when it is appropriate to route a case to another TAS office based on the procedures in this IRM section.
- (2) Case Advocacy managers are responsible for making case assignments and ensuring employees within their purview are following the routing procedures within this IRM section.

13.1.17.1.4
(10-08-2021)

Program Reports

- (1) Reports to monitor the appropriate and timely routing of TAS cases are derived from the Taxpayer Advocate Management Information System (TAMIS).
 - a. TAS uses Business Objects Enterprise to generate reports to monitor office inventory levels and case transfers.

13.1.17.1.5
(08-14-2023)

Terms

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

Terms	Definition
23C Date (Assessment Date)	The date that a taxpayer's liability for tax, penalty, and applicable interest is recorded.
Case Acceptance Determination	A TAS employee performing case intake determines if a taxpayer's circumstances meet the eligibility criteria for TAS assistance.
Current Employee	An individual who is currently employed by TAS, in any capacity, who is identified by the receiving TAS office or self-identifies as such (including their spouse on a married filing jointly tax return and any dependent).
E-Trak	A web-based Servicewide document tracking application.
Former Employee	An individual who was previously employed by TAS, in any capacity, who is identified by the receiving TAS office or self-identifies as such (including their spouse on a married filing jointly tax return and any dependent).
Manual Inventory Balancing	The procedures applied to the transfer of work when an office has higher than desirable receipts and inventory and that high inventory is due to a temporary situation.
Receiving Office	The office receiving a case that has been transferred by the TAS office where the case originated.
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 Advocate Received Date (TARD)	The date TAS received the taxpayer's inquiry.

Terms	Definition
TAS Transfer Guidelines	A set of guidelines listing where TAS will route a case that has a specific issue identified by the guidelines.
Zip Code Routing Tool	A tool that identifies by zip code which TAS office will work a particular case.

13.1.17.1.6
(05-23-2022)
Acronyms

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

AMS	Accounts Management System
CCI	Centralized Case Intake
DC	District of Columbia
DC LTA	District of Columbia Local Taxpayer Advocate
EDCA-ITS	Executive Director Case Advocacy, Intake & Technical Support
FATCA	Foreign Account Tax Compliance Act
FUTA	Federal Unemployment Tax Act
ITIN	Individual Taxpayer Identification Number
LITC	Low-Income Taxpayer Clinic
LTA	Local Taxpayer Advocate
MT	Montana
NTA-HQ	National Taxpayer Advocate-Headquarters
N-WLB	National Workload Balancing
PII	Personally Identifiable Information
SBREFA	Small Business Regulatory Enforcement Fairness Act
SBU	Sensitive but Unclassified
SFC	Senate Finance Committee
TAMIS	Taxpayer Advocate Management Information System
TARD	Taxpayer Advocate Received Date
TAS	Taxpayer Advocate Service
TP	Taxpayer
TRC	Transfer Reason Code
TX	Texas

UNAX	Unauthorized Access
ZCR	Zip Code Routing

13.1.17.1.7
(10-08-2021)

Related Resources

- (1) TAS employees will use the following resources in conjunction with this IRM to determine where a case should be routed:
 - *TAS Case Transfer Guidelines*;
 - *0 Zip Code Routing Tool*; and
 - IRM 13.1.22, Manual Inventory Balancing Procedures.
- (2) This is a list of relevant IRMs TAS case advocacy employees will use when routing a case:
 - IRM 13.1.11, Case and Inventory Management;
 - IRM 13.1.8, Congressional Affairs Program;
 - IRM 13.1.16, Receipt and Intake of TAS Cases; and
 - IRM 13.1.18, Resolving TAS Cases.

13.1.17.2
(08-14-2023)

Routing a TAS Case

- (1) TAS receives taxpayer or representative inquiries from a variety of sources. No matter how a case is received, TAS employees will perform the initial case intake procedures outlined in IRM 13.1.16, Receipt and Intake of TAS Cases. These cases may originate from the following:
 - a. Direct Taxpayer Contact:
 - Telephone contacts to a TAS office;
 - Walk-in to a TAS office;
 - Taxpayer sends TAS correspondence; or
 - Taxpayer calls Centralized Case Intake (CCI).
 - b. Referrals from IRS Operating Divisions/Functions:
 - Centralized Accounts Management System (AMS); or
 - Received in the TAS office.
 - c. Congressional office contacts.
 - d. Other inquiries (Senate Finance Committee (SFC), Small Business Regulatory Enforcement Fairness Act (SBREFA)).
- (2) No matter how the case is received, the case acceptance determination is made during the initial intake by a TAS employee, *e.g.*, intake advocate, case advocate, *etc.*, before TAS determines where a case should be routed and assigned. See IRM 13.1.16.8, Sources of TAS Cases and Initial Intake Actions. Once a TAS employee has made the case acceptance determination, **do not review again for case acceptance criteria**. See also IRM 13.1.16.11.1, Reopen Procedures. If you identify training concerns, discuss the issue with your manager so that your manager can review the issue and elevate as appropriate. If you identify other issues or trends concerning case acceptance, please submit them to **IRM 13.1 Training Questions*.
- (3) Use the following steps to determine where to route a case once initial intake is complete:

- a. Determine whether the *TAS Case Transfer Guidelines* apply. If TAS Case Transfer Guidelines apply, route the case to the designated office using the appropriate Transfer Reason Code (TRC). See IRM 13.1.17.3, Determining if TAS Transfer Guidelines Apply and Exhibit 13.1.17-1, Transfer Reason Codes.
 - b. If TAS Case Transfer Guidelines do not apply, route the case using Zip Code Routing (ZCR). Use TRC 55, Redirect Receipts to TP Home State. See IRM 13.1.17.9, Routing TAS Cases by Zip Code. See Exhibit 13.1.17-1, Transfer Reason Codes. There are limited exceptions to using Zip Code Routing, e.g., Congressional Cases. See IRM 13.1.17.4, Exceptions to TAS Case Transfers.
 - c. Manual Inventory Balancing procedures are applied after the case has been routed based on zip code. See IRM 13.1.22, Manual Inventory Balancing Procedures.
- (4) In certain situations, when the TAS Transfer Guidelines do not apply, you may determine it would reduce taxpayer burden to route the case to another office. If this is the situation, the manager must first call the receiving office to discuss the transfer and the reason you believe the case should be transferred. This should result in a dialogue between both the transferring and receiving office to reach an agreement on which office is in the best position to assist the taxpayer. The taxpayer's circumstance is the overriding consideration in determining which office will work the case. The discussion and agreement should be documented on TAMIS. If concurrence cannot be reached the case must be elevated to the next level managers.

Note: This may also apply if you detect a potential conflict of interest or appearance of impropriety in case assignment.

- (5) If the case involves a time-sensitive issue (e.g., an Offset Bypass Refund with an imminent 23C date), and will not be retained in the originating office, prior to transferring, the originating office must first contact the office where the case will be routed by phone or email to alert that office to the time-sensitive nature of the case. The transferring office must obtain confirmation from the receiving office that the case can be immediately assigned prior to transferring the case and document TAMIS. If the originating office is unable to contact the receiving office by close of business, the originating office will keep the case. Employees must consider the best interests of the taxpayer when determining to transfer a case with time-sensitive issues; transferring a case may preclude TAS from being able to relieve the taxpayer's burden, i.e., if transferring office is short-staffed and no one is available to assist the taxpayer, it is likely in the best interest of the taxpayer that the originating office keep the case.
- (6) If an inquiry involves a current or former TAS employee (see IRM 13.1.17.1.5, Terms) who meets TAS case criteria per IRM 13.1.7.3, route the case to the District of Columbia Local Taxpayer Advocate (DC LTA) office for assignment and resolution in accordance with standard TAS case procedures. Use TRC 1, TP Best Interest, when transferring this case. See Exhibit 13.1.17-1, Transfer Reason Codes.

Note: Current or former TAS employees may also submit Form 911 directly to the DC LTA office by writing "TAS Employee" on top of the form and faxing it to 855-810-2125 or emailing it to the DC LTA.

Caution: Employees' managers should not contact the DC LTA office to inquire on the status of an employee's case. TAS employees seeking information on their cases should reach out to their assigned DC case advocate or to the DC case advocate's manager if they do not receive a response. The employee and their managers are prohibited from accessing the employee's TAMIS case once the employee's case is referred to the DC LTA office and such access would be considered an unauthorized access or UNAX violation. See IRM 10.5.5.3.4, Employee and Contractor UNAX responsibilities.

- (7) If an inquiry involves a related business entity of a current or former employee, the LTA of the receiving office will contact the DC LTA to discuss whether the case should be routed to the DC LTA for assignment or can remain in the receiving office for assignment and resolution in accordance with standard TAS case procedures.
- (8) If an inquiry involves a current or former TAS employee of the DC LTA office meeting TAS case criteria, the DC LTA will arrange for a different TAS LTA office to receive and resolve the employee's case. Use TRC 1, TP Best Interest, when transferring this case.
- (9) In the event of an office impacted by a disaster, see IRM 13.1.17.10, Office Closures Due to a Disaster.

13.1.17.3
(08-14-2023)

**Determining if TAS Case
Transfer Guidelines
Apply**

- (1) If the case involves an issue listed on the *TAS Case Transfer Guidelines*, route the case to the appropriate TAS office by completing the TAMIS Transfer Screen.

Example: A taxpayer contacts TAS concerning a Form W-7, Application for IRS Individual Taxpayer Identification Number, they submitted three months ago. No reply has been received from the IRS. No data regarding the application can be found on the ITIN Real-Time System on the Employee User Portal. According to the *TAS Case Transfer Guidelines*, ITIN Application (Form W-7) Processing is centralized in Austin (18) for questions that cannot be answered immediately through ITIN Research. TAS will route this case to Austin.

Example: A taxpayer contacts TAS concerning Form 1042-S, Foreign Person's U.S. Source Income Subject to Withholding, (Foreign Account Tax Compliance Act (FATCA) Withholding). IDRS research shows there is a refund freeze on the account. Per the *TAS Case Transfer Guidelines*, the case would be routed to either Philadelphia West (28) – if the taxpayer has an address in the U.S. or Hawaii (99) or Puerto Rico (66) – if the taxpayer has an address abroad (including U.S. territories and possessions).

- (2) If a case has multiple issue codes and more than one appears on the *TAS Case Transfer Guidelines*, use good judgment to determine the best location to work the case. In these types of situations, keep the taxpayer's best interest in mind and route the case according to the taxpayer's most predominant issue and where the taxpayer will best be served. Document your rationale in the TAMIS History. Some factors to consider include:
 - The amount of supporting documentation that will need to be gathered;

- If original documents need to be secured or handled;
 - If the issues can be worked concurrently, or if one issue must be resolved before the other issue can be worked; or
 - If direct access to the assigned employee is especially important to the taxpayer.
- (3) If the receiving office disagrees with the transfer decision, but has the resources to work the case, that office will keep the case. Disagreements over transfer decisions can be elevated to management, but should be kept to a minimum, as the most important goal is to expeditiously assist the taxpayer and get the case assigned quickly to a case advocate. Keep in mind, the taxpayer has already experienced some type of burden prior to coming to TAS.
- (4) If, after substantial work has been completed on a case, a TAS employee realizes the primary issue of the case is different than originally identified, it is not appropriate to transfer the case even if the updated primary issue appears on the *TAS Case Transfer Guidelines*. Once the case is assigned and work has begun to resolve the issue, the office needs to work the case to completion.

13.1.17.3.1
(11-17-2021)
**Transfer of Cases
Involving Amish,
Mennonite, Religious or
Conscience-Based
Objectors to Obtaining
an SSN and Were
Denied Child Tax Credit**

- (1) As listed on the *TAS Case Transfer Guidelines*, TAS will centralize the work of cases involving Amish, Mennonite, religious or conscience-based objectors to obtaining an SSN and were denied child tax credit. Most of the cases will arise in the following five offices:
- Buffalo (16)
 - Cleveland (34)
 - Louisville (61)
 - Milwaukee (39)
 - Northern Kentucky (17)
- (2) Cases arising in other offices will be transferred to one of these offices using Exhibit 13.1.17-2, Case Transfer Table for Cases Involving Amish, Mennonite, Religious or Conscience-Based Objectors to Obtaining an SSN and Were Denied Child Tax Credit.
- (3) For tracking purposes, all offices must document the TAMIS history with the literal ****SSNOBJ**** when adding this type of case to TAMIS. The literal ****SSNOBJ**** must be documented in the TAMIS history before transferring the case.
- (4) For additional information, see IRM 13.1.24.6.3, Advocating in Cases Involving Amish, Mennonite, Religious or Conscience-Based Objectors to Obtaining an SSN and Were Denied Child Tax Credit.

13.1.17.4
(08-14-2023)
**Exceptions to TAS Case
Transfers**

- (1) Cases should not be transferred multiple times because this is not in the taxpayer's best interest. Cases that must be transferred to balance inventories should not be re-transferred. Other cases should not be transferred more than one time unless it is in the best interest of **the taxpayer and the taxpayer agrees to the transfer**.
- (2) NTA-HQ cases, Senate Finance Committee (SFC) cases and cases originating from the DC LTA office, are routed based on the location of the taxpayer, the interests of the taxpayer, prior case activity, open controls, and the location of centralized IRS work processes.

- (3) Sensitive issue cases that ordinarily meet transfer criteria should be brought to the attention of your manager before transfer. Such cases may include but are not limited to suicidal communications (oral or written), potential media contact cases, politicians, celebrities, and employees, etc. In some instances, your manager may decide it is in the best interest of the taxpayer to work the case at point of contact.
- (4) Congressional cases are routed to a TAS office in the congressional member's home state (Congressional District). If a case on the same taxpayer is controlled at another TAS office on a non-congressional case, call that office to determine if the open case involves the same issue. The congressional case will remain in the TAS office that receives the congressional inquiry. Coordination between the assigned offices will be necessary. If there are two or more congressional inquiries on the same taxpayer, each office will be responsible for responding to their local congressional office staff. See IRM 13.1.8, Congressional Affairs Program.
- (5) Cases referred by a Low-Income Taxpayer Clinic (LITC), will remain with the servicing LTA office. Zip code routing, inventory balancing, and transfer guidelines will not be applied to these cases.
- (6) If the receiving office disagrees with the transfer decision, but has the resources to work the case, that office will keep the case. TAS cases involve taxpayers experiencing difficulties resolving their issue with the IRS. TAS is in the position to improve taxpayers' experience by advocating expeditiously. When a concern arises over a transferred case the LTAs will first discuss the case to determine which office can serve the best interests of the taxpayer before returning the case.

13.1.17.5
(08-14-2023)

TAS Transfer Time Frames and Initial Contact Requirements

- (1) All TAS cases must be transferred within one workday from the Taxpayer Advocate Received Date (TARD). The office receiving the transferred case will be responsible for the initial contact and working the case.

Example: If a case has a TARD of Friday, the case can be transferred until midnight EST on Monday, which is one full workday after the TARD.

Exception: For purposes of National Workload Balancing, a case received and loaded to TAMIS anytime on Friday, but not assigned to a case advocate or bilingual case advocate is counted in open inventory and is not eligible for National Workload Balancing the following Monday. See IRM 13.1.22.6, Case Eligibility.

- (2) If the case is not transferred within one workday from the TARD, then the office where the case was originally received will be responsible for making the initial contact.

Exception: For situations where significant problems prevent employees from transferring cases until after the initial contact is due, see IRM 13.1.22.7.1, Exception on Time Requirements for Transferring a Case Received via the TAS AMS Centralized e-911 Inventory Using National Workload Balancing. For example, during filing season increasing case receipts in the TAS Centralized AMS queue creates a backlog due to an IRS systemic issue impacting the release of taxpayer refunds.

Note: If it is in the best interest of the taxpayer for another office to work the case, there must be a discussion and agreement between the LTAs before completing the transfer. However, the office where the case was originally received is responsible for making the initial contact.

- (3) Do not contact the taxpayer to discuss the transfer if the above criteria are met. This is an internal process meant to enhance the taxpayer's experience by providing expeditious service. However, if the taxpayer contacts an LTA or TAS office directly (correspondence, telephone, etc.) and **meets TAS case criteria**, advise the taxpayer of the transfer to another office regardless of the IRS received date. Provide the taxpayer with the LTA name, address, telephone number, and fax number of the receiving office, and inform the taxpayer of the Initial Contact Date.

13.1.17.6
(08-14-2023)
Transferring TAS Cases

- (1) Use TAMIS to transfer a TAS case and document the TAMIS Transfer Screen.
- (2) Update the TAMIS Transfer Screen to indicate the reason for the transfer. Indicate on TAMIS any documentation sent and how the document(s) was sent (e.g., document attachment in TAMIS, fax, overnight mail, regular mail, etc.).
- (3) When updating TAMIS, **do not** change the TARD when transferring a case.
- (4) Use the TAMIS Document Attachment feature to upload correspondence, documents, and Form 911, Request for Taxpayer Advocate Service Assistance (And Application for Taxpayer Assistance Order), if applicable.
- (5) For documents that are voluminous and not practical to scan and store electronically (e.g., documents exceeding 100 pages, or once scanned, exceed the file size limitations for emailing), the documents should be sent by the fastest method available. If mailing, use Form 3210, Document Transmittal Form.
- (6) If original documents are needed by the other office (e.g., original signatures needed to process return, *etc.*), the information should be mailed by the fastest method available, after emailing or faxing the pertinent information. If mailing, use Form 3210, Document Transmittal Form.
- (7) When transferring a case to another office on TAMIS, TAS employees must also access their SBU folder and delete the folder associated with that TAMIS case file. This action will ensure that employees do not retain PII on their computers for taxpayers for which they no longer have an open case. Additionally, it protects taxpayers from possible data loss or inadvertent disclosure of PII.

13.1.17.7
(10-08-2021)
Receiving Transferred TAS Cases

- (1) When you receive a transferred case, the TAS employee performing the initial intake has already determined that TAS criteria is met. **Do not review again for case acceptance.**
- (2) While reviewing/working the transferred-in case, if you determine that the TAS Criteria Code identified by the TAS employee performing initial intake was not accurate, update the criteria code on TAMIS. See IRM 13.1.18.5(3), Initial Actions.
- (3) If the case was clearly transferred to the wrong office, you should transfer the case to the correct office. Do not transfer the case back to the originator unless that office should work the case. If the receiving office believes there is

13.1 Taxpayer Advocate Case Procedures

a training issue, the employee should raise it to their manager. The manager will consider having a discussion with the manager of the originating office.

Example: A case should have been transferred to Org 81, Helena, MT, but due to an input error was transferred to Org 18, Austin, TX. The Austin office should transfer the case directly to Org 81.

- (4) The receiving office is responsible for all taxpayer contact and case resolution actions.
- (5) If you disagree with the transfer of a case to your office, but your office has the resources to handle it, work the case in your office. Remember, TAS is responsible for advocating for the taxpayer and it is in the taxpayer's best interest to quickly determine where a case can be worked and begin working to resolve the taxpayer's issue as quickly as possible.
- (6) Disagreements on transferred cases will always be discussed manager to manager. If no agreement is reached, it will then be elevated to the LTAs. If the LTAs decide the case will be worked in your office, the decision is final. If the LTAs do not agree on which office should work it, the case will be elevated to the Deputy Executive Director Case Advocacy.
- (7) All TAS offices are working for the taxpayer's best interest, so keep disagreements regarding transfers to a minimum.

13.1.17.8
(08-18-2020)

Transferring Cases When TAMIS is NOT Operational

- (1) To reduce delays in contacting and assisting taxpayers, the following procedures will be used when TAMIS is "down" for a period of four hours or more:
 - a. If the taxpayer sent Form 911 or other correspondence, date-stamp, and send the Form 911 or correspondence for the transferred TAS case via secure email or fax to the office that needs to take the action to resolve the case.
 - b. If the taxpayer called, prepare Form 911 and date-stamp, for the transferred TAS case and send via secure email or fax to the office that needs to take the action to resolve the case.
 - c. Explain in the secure email or fax cover sheet that TAMIS is down and that the attached case(s) have not been input. Also indicate on the Form(s) 911 or attachment why the case is being transferred.
 - d. The **receiving** office must keep a copy of the secure email or fax for upload to TAMIS as soon as it is available.
- (2) If the case was already loaded on TAMIS and needs to be transferred at a time when TAMIS is not available, the case will be sent via secure email or fax to the receiving office. The transferring office will update TAMIS when the system is available and notate that TAMIS is down.

13.1.17.9
(08-18-2020)

Routing TAS Cases by Zip Code

- (1) If a case does not meet transfer guidelines, TAS will use zip code routing to determine which office will work the case.

13.1.17.9.1
(08-14-2023)

Cases Eligible for Zip Code Routing

- (1) Spanish cases are eligible for zip code routing.

- (2) If, because of zip code routing, an office with no bilingual case advocate receives a Spanish language case, route the case to the receiving office's Spanish partnership office. Use the *Spanish Partnership Chart* to determine the correct office. See also IRM 13.1.22.8, Special Instructions for Spanish Cases.

13.1.17.9.2
(08-18-2020)

Cases Not Eligible for Zip Code Routing

- (1) Cases that are **not eligible** for zip code routing include:
- Cases meeting transfer criteria per the *TAS Case Transfer Guidelines*;
 - TAS Congressional cases;
 - Cases originating from the National Taxpayer Advocate's office;
 - Senate Finance Committee (SFC) cases;
 - Small Business Regulatory Enforcement Fairness Act (SBREFA) cases;
 - Reopened cases;
 - E-Trak cases; and
 - Cases referred by an LITC.

13.1.17.9.3
(10-08-2021)

Procedures for Recipient Offices

- (1) When an office receives a zip code routed case, **do not review for case acceptance**.
- (2) TAS offices must accept and process cases received in inventory using zip code routing, unless one of the following exceptions applies:
- a. If an office receives a case in error based on zip code routing and the case meets *TAS Case Transfer Guidelines*, the receiving office must forward the case to the appropriate office. Notate the reason for the transfer on the additional explanation field on the TAMIS Transfer Screen. Follow the timeframes in IRM 13.1.17.5 (1) and (2).
 - b. If a case is routed incorrectly, forward the case. Use Transfer Reason Code (TRC) 55 to route to the correct office. Notate the reason for the transfer on the additional explanation field on the TAMIS Transfer Screen. Follow the timeframes in IRM 13.1.17.5 (1) and (2). See Exhibit 13.1.17-1.
- (3) Cases received because of zip code routing qualify for a second transfer under N-WLB procedures if the transfer deadline (within one workday of the TARD) is met.

Exception: For purposes of National Workload Balancing, a case received and loaded to TAMIS anytime on Friday, but not assigned to a case advocate or bilingual case advocate is counted in open inventory and is not eligible for National Workload Balancing the following Monday. See IRM 13.1.22.6.

13.1.17.10
(08-14-2023)

Office Closures Due to a Disaster

- (1) A disaster is defined as a sudden event that brings great damage, loss, or destruction and can include, among other events, heavy snow, severe icing, floods, earthquakes, hurricanes, or fires. Within TAS, a disaster can be considered as a sudden, catastrophic event that results in office closures and may impact our employees' welfare or well-being.
- (2) In the event a TAS office is closed, EDCA-ITS is responsible for coordinating any case movement, including Account Management System (AMS) referrals, unassigned and new incoming receipts, and in-process assigned cases. EDCA ITS will partner with the Area office, and other internal stakeholders; Business

Systems Planning, Technical Analysis and Guidance, and Quality Review, to ensure all necessary actions are taken to meet both taxpayer needs and employee concerns. For detailed information, see the *Disaster Handbook*.

Exhibit 13.1.17-1 (08-18-2020)**Transfer Reason Codes**

Reason Code	Reason Code Text
0	TAS National Inventory Balancing
1	TP Best Interest
2	TP Requests Transfer
3	TAS Office Workload Distribution
23	Federal Unemployment Tax Act (FUTA)
26	ITIN
39	Transferred to Erroneous Office
47	Entity Issues
50	International
53	Congressional
55	Redirect e-911 Receipts to TP Home State

Exhibit 13.1.17-2 (11-17-2021)**Case Transfer Table for Cases Involving Amish, Mennonite, Religious or Conscience-Based Objectors to Obtaining an SSN and Were Denied Child Tax Credit**

This table only applies to cases involving Amish, Mennonite, Religious or Conscience-Based Objectors to Obtaining an SSN and who were denied Child Tax Credit.

State	Office
Alabama	61
Alaska	61
Arizona	61
Arkansas	61
California	61
Colorado	61
Connecticut	61
Delaware	61
Florida	61
Georgia	34
Hawaii	34
Idaho	34
Illinois	34
Indiana	34
Iowa	39
Kansas	39
Kentucky	61
Louisiana	39
Maine	39
Maryland/District of Columbia	39
Massachusetts	39
Michigan	39
Minnesota	39
Mississippi	39
Missouri	34
Montana	34
Nebraska	16
Nevada	16

Exhibit 13.1.17-2 (Cont. 1) (11-17-2021)

Case Transfer Table for Cases Involving Amish, Mennonite, Religious or Conscience-Based Objectors to Obtaining an SSN and Were Denied Child Tax Credit

New Hampshire	16
New Jersey	16
New Mexico	16
New York	16
North Carolina	16
North Dakota	16
Ohio	34
Oklahoma	16
Oregon	16
Pennsylvania	34
Rhode Island	34
South Carolina	17
South Dakota	17
Tennessee	17
Texas	17
Utah	17
Vermont	17
Virginia	17
Washington	17
West Virginia	17
Wisconsin	39
Wyoming	17

