



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

13.1.18

DECEMBER 27, 2023

EFFECTIVE DATE

(12-27-2023)

PURPOSE

- (1) This transmits revised IRM 13.1.18, Taxpayer Advocate Service, Taxpayer Advocate Case Procedures, Resolving TAS Cases.

MATERIAL CHANGES

- (1) IRM 13.1.18.1.3 Updated link and removed reference to Program Letter.
- (2) IRM 13.1.18.1.6 Added hyperlink to TAS Letters and Communications and removed links to individual TAS letters.
- (3) IRM 13.1.18.2 Edited (5) to add citation linking to Exhibit 13.1.7-4 and deleted paragraphs (6) and (7) to remove repetitive “hardship” language.
- (4) IRM 13.1.18.3 Edited from “Working” to “Resolving” in title and introductory sentence in (1). In (1) changed from “five” to “three”, added “through advocacy”, and deleted alphas for Case Acceptance and 7811 determinations.
- (5) IRM 13.1.18.3.1 In (2) updated IRM citation from 13.1.8.7 to 13.1.8.8 due to IRM renumbering and in (6) incorporated IPU 22U0967 issued 09-22-2022 adding language referring users to IRM 13.1.16.4.1.2 regarding disclosure on Married Filing Joint returns.
- (6) IRM 13.1.18.3.2 Clarified case acceptance determinations are tied to 7811 determinations and added citation to Exhibit 13.1.7-4. Deleted paragraphs (2) and (3) verbiage replicated in links.
- (7) IRM 13.1.18.3.4 Updated IRM citation from 13.1.19.3 to 13.1.19.4 due to IRM renumbering.
- (8) IRM 13.1.18.3.5 Deleted section because applicable verbiage is captured in IRM 13.1.18.3.2.
- (9) IRM 13.1.18.4 Incorporated clarifying language and examples for when employees must provide a NCD per QRIS 11248 (published 01-18-2023). Added Note for returning calls. Added a citation to IRM 13.1.18.8(1) regarding interim contacts and updated IRM citation from 13.1.16.16.2.1 to 13.1.16.15.2.1 due to renumbering. Added “voice mail” regarding leaving messages to accommodate for modern terms.
- (10) IRM 13.1.18.5 Incorporated IPU 23U0854 issued 07-28-2023 clarifying employees only have to enter literal 7811 in Explanation field on TAMIS Screen 3 and added a Note clarifying procedures to reassign or remove IDRS control bases opened inadvertently during intake. Unrelated to IPU, changed “need to” to “will” regarding TAS employees taking action. Expanded on types of IDRS research. Added (b) regarding researching other IRS databases. Added clarifying procedures on how to establish TAS IDRS Control bases.
- (11) IRM 13.1.18.5.1 Incorporated IPU 23U0854 issued 07-28-2023. Added option for employees to record Action Plan in the TAMIS History or Action Plan Screen. Updated link to the TAMIS User Guide. Removed requirement for Intake Advocates to enter QC in the Action Plan field. Updated citation from Exhibit 13.1.16-2 to 13.1.16-1.
- (12) IRM 13.1.18.6 Incorporated IPU 23U0854 issued 07-28-2023. Added a Note with link to IRM 13.1.8.4.2 regarding communicating with congressional offices during initial contacts and clarified

updates to the Action Plan can be made on the History Screen. Unrelated to IPU added language to clarify TAS employees can use 4-digit SSN verification to authenticate taxpayers. Added additional resources for IAs and CAs to research. Added “voice mail” to accommodate for modern terms. Added language to clarify what advocates should document from initial contact with taxpayers. Added a Note clarifying due dates for taxpayers to provide information is not the same as a follow-up date (FUD).

- (13) IRM 13.1.18.8 Incorporated IPU 22U0661 issued May 27, 2022, adding paragraph to remind employees assigned to case to update/close IDRS controls and incorporated IPU 23U0854 issued 07-28-2023 removing Case Factor Screen references, clarifying employees can document Action Plans in the History Screen and further clarifying procedures regarding IDRS control bases. Unrelated to IPU added Notes to clarify that actions explained to the taxpayer or representative are to resolve their issue and interim letters are only appropriate after phone call attempts except for second request letters. Removed (8) regarding 7811 determinations as part of subsequent actions causing renumbering of following paragraphs.
- (14) IRM 13.1.18.8.1. Added Examples to clarify when TAS would take immediate action upon reviewing information from the taxpayer/representative. Added language for advocates to include documentation of any conversations with taxpayers/representatives. Added language to clarify the issuance (including date) of a second request letter must be documented in TAMIS. Added Caution with reference to IRM 13.1.8.4.2.2(7), Congressional Letter Writing. Added an Exception and Example to the written second request letter when the taxpayer is homeless. Added Examples to clarify situations on determining if partial information from the taxpayer should be forwarded to the IRS. Updated number of workdays for taxpayers to respond from five to 10 workdays and added a Note clarifying an information due date is not the same as a FUD. Added guidance for advocates to document TAMIS if they decide to close case without forwarding documents from the taxpayer to the IRS.
- (15) IRM 13.1.18.8.3 Added Note regarding dropping off returns at TAC offices and provided phone number taxpayers can call for an appointment.
- (16) IRM 13.1.18.9 is now a new subsection “Pausing Case Advocacy Actions”. IRC 7811 significant hardship determination language is relocated to IRM 13.1.18.2 and 13.1.18.5.
- (17) Exhibit 13.1.18-1 Updated IRM 13.1.20 citation to IRM 13.1.20.1.
- (18) Exhibit 13.1.18-2 Added new rows for CII, DART, ICS, LLC, MFJ, RTR, RTS, and SAMS. Removed Correspondence Imaging System from the definition of CIS and removed row for TARD.
- (19) Exhibit 13.1.18-3 Corrected IRM links, titles, and deleted an obsolete IRM reference.
- (20) Made edits to comply with IRS gender-neutral rules.
- (21) Made edits to replace Taxpayer Advocate Received Date (TARD) with Date Assistance Request Received in TAS (DART).
- (22) Updated various hyperlinks and IRM citations where renumbering occurred.
- (23) Various minor editorial, formatting and grammatical changes and link updates made throughout.

EFFECT ON OTHER DOCUMENTS

IRM 13.1.18 dated August 25, 2021, is superseded. IRM Procedural Update (IPU) 22U0661 (issued May 27, 2022), IPU 22U0967 (issued September 22, 2022), and IPU 23U0854 (issued July 28, 2023) have been incorporated into this IRM.

AUDIENCE

Taxpayer Advocate Service employees

Elizabeth R. Blazey-Pennel

Acting Executive Director Case Advocacy, Intake and Technical
Support

13.1.18
Resolving TAS Cases

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13.1.18.1
(08-25-2021)
Program Scope and Objectives

- (1) Purpose: This section describes the actions taken or considered by Taxpayer Advocate Service (TAS) employees as they work on building and resolving a case. This section also encourages employees to consider the best interests of the taxpayer as they work a case to completion.
- (2) Audience: These procedures apply to all Case Advocacy employees working taxpayer cases.
- (3) Policy Owner: The Executive Director Case Advocacy, Intake & Technical Support (EDCA-ITS), who reports to the Deputy National Taxpayer Advocate (DNTA).
- (4) Program Owner: The Director, Technical Analysis and Guidance, who reports to EDCA-ITS.

13.1.18.1.1
(08-25-2021)
Authority

- (1) Pursuant to IRC 7803(c) the Office of the Taxpayer Advocate (known as TAS) shall assist taxpayers to resolve problems with the IRS.

13.1.18.1.2
(08-25-2021)
Responsibilities

- (1) TAS employees working taxpayers' issues are responsible for taking the 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.
- (2) Case Advocacy managers are responsible for ensuring employees within their purview are following the procedures within this IRM.

13.1.18.1.3
(12-27-2023)
Program Reports

- (1) Reports to monitor the quality of TAS cases are derived from the Taxpayer Advocate Management Information System (TAMIS) and the TAS Case Quality Review System (CQRS).
 - The CQRS generates monthly, quarterly, and fiscal year cumulative reports as well as specific queries for data analysis.
- (2) TAS conducts managerial reviews, as described in IRM 1.4.13.9.6.4, Case Advocacy Employee Reviews. Many of these reviews are designed to ensure TAS employees are taking actions with advocacy efforts to facilitate case resolution.

13.1.18.1.4
(08-25-2021)
Terms

- (1) See Exhibit 13.1.18-1, Terms, for a list of terms and their definitions used throughout this IRM.

13.1.18.1.5
(08-25-2021)
Acronyms

- (1) See Exhibit 13.1.18-2, Acronyms, for a list of acronyms and their definitions used throughout this IRM and in TAMIS histories when resolving TAS cases.

13.1.18.1.6
(12-27-2023)
Related Resources

- (1) TAS employees will use the following resources in conjunction with this IRM when working a case to completion:
 - *Estimated Completion Date (ECD) Tool*;
 - *TAS Letters and Communications*;
 - *Campus Requirements and Routing Guide (CRRG)*;
 - *Pub 4019, Third Party Authorization, Levels of Authority*;

- *Service Level Agreements;*
- *Case Assistance by Issue Code (CABIC); and*
- *Campus Program Locator Guide (CPLG).*

- (2) See Exhibit 13.1.18-3, Related IRM Resources, for a list of relevant IRMs TAS Case Advocacy employees will use when working a case.

13.1.18.2
(12-27-2023)

**Principles of Resolving
TAS Cases Using
Common Sense and
Good Judgement**

- (1) TAS case resolution presents a challenge, because our case levels are affected not only by fluctuations in IRS activities and systemic issues, but also by external factors, including new legislation, natural disasters, and the general environment. For Intake and Case Advocates (CAs), the pressure of new and continuing cases can be daunting.
- (2) For many taxpayers, the TAS employee is the one person in the IRS who has the time to listen to them and fully address their tax problems. On one hand, we do not want our case procedures to be so cumbersome TAS employees feel like they are just checking items off a list and are no longer advocating for the taxpayer. On the other hand, TAS employees must adhere to certain procedures designed to properly implement the congressional mandates and direction found in IRC 7803 and IRC 7811, including the identification of systemic problems and their solutions.
- (3) TAS has a responsibility to ensure our procedures help, not impede us, from fulfilling our mission, without imposing unnecessary burden on TAS employees. TAS employees, in return, must try to understand why a given procedure is necessary to TAS's mission, and suggest procedures to better achieve the goal and, when appropriate, suggest procedures using the established process (*e.g.*, Systemic Advocacy Management System (SAMS)) to better achieve the goal.
- (4) There are generally three phases to resolving a TAS case:
- a. Phase 1: TAS clarifies the taxpayer's issue and what type of relief/assistance is requested or needed and makes a case acceptance determination. TAS case acceptance criteria fall into four categories to enable TAS and IRS employees to better identify the nature of the taxpayer's problem. This approach helps ensure the appropriate relief is provided to the taxpayer at the appropriate time. While all TAS cases are considered a priority, some cases may have issues which require TAS's immediate attention and need actions to be taken sooner than customary. TAS's policy is Criteria 1-4 cases – those involving an economic burden to taxpayers -- will be worked sooner than other TAS cases. For details about case acceptance criteria, see IRM 13.1.7, Taxpayer Advocate Service (TAS) Case Criteria.
 - b. Phase 2: TAS builds the case by conducting research, such as reviewing Integrated Data Retrieval System (IDRS), gathering information from taxpayers, third parties, or the IRS employee assigned to the case (if any), and reviewing procedural guidance and applicable regulations or laws. TAS then makes an Advocacy Determination on the best course of action for resolution and communicates this with the taxpayer before taking action.
 - c. Phase 3: TAS takes any actions necessary to provide relief/assistance and to bring the case to resolution, including educating the taxpayer/representative.

- (5) To issue a Taxpayer Assistance Order (TAO), the Internal Revenue Code (IRC) requires the taxpayer be suffering or about to suffer a significant hardship. 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 IRM 13.1.7, Taxpayer Advocate Service (TAS) Case Criteria; but all TAS cases involve some form of hardship. To issue a TAO, IRC 7811 requires the taxpayer be suffering or about to suffer a significant hardship. Significant hardship is directly tied to the case acceptance determination. See Exhibit 13.1.7-4 , Case Criteria Crosswalk to 7811 and Regulations.
- (6) Using the right terms is important in working TAS cases. For example, we changed the term formerly used in our case criteria to designate Criteria 1 through 4 from “economic hardship” to “economic burden.” We did this because TAS and IRS employees alike, were confusing the idea of what it takes to get into TAS as a case with what it takes to get relief from a levy under IRC 6343(a)(1)(D), (where the term “economic hardship” is used in the Code to allow for release of levy). These are two different concepts. Meeting TAS’s economic burden case criteria does not automatically qualify the taxpayer for levy release under IRC 6343(a)(1)(D), economic hardship.

13.1.18.3
(12-27-2023)
**Essential Components
of Resolving a TAS Case**

- (1) The three essential components of resolving TAS cases through advocacy are:
 - a. Disclosure Issues and Taxpayer Authentication;
 - b. The Relief/Documentation Determination; and
 - c. The OAR Expedite Determination.

13.1.18.3.1
(12-27-2023)
**Disclosure Issues and
Taxpayer Authentication**

- (1) As an IRS employee, TAS employees are responsible for protecting tax returns and tax return information and Privacy Act records. See IRC 6103, which contains provisions for protecting and disclosing confidential returns or return information. The Privacy Act (5 USC 552a(c)) protects the confidentiality of records retrieved by an identifier for an individual. See IRM 11.3, Disclosure of Official Information, concerning disclosure situations.
- (2) All TAS employees are responsible for verifying they are speaking with the correct taxpayer/representative.
 - Follow the guidance in IRM 21.1.3.2.3, Required Taxpayer Authentication, and IRM 21.1.3.2.4, Additional Taxpayer Authentication.
 - For information on representatives, follow IRM 21.1.3.3, Third Party (POA/TIA/F706) Authentication, and IRM 13.1.23.3, General Disclosure Rules.
 - For information on Congressional Authentication, see IRM 13.1.8.4.2.1, Disclosure Issues.

Caution: Authentications must be made with any person(s) not previously authenticated. For example, if a TAS employee contacts the other spouse on a married-filing-jointly (MFJ) return or another power of attorney (POA) listed on Form 2848, Power of Attorney and Declaration of Representative, the identity of the person must also be authenticated.

- (3) Prior to providing authorized tax return information to the individual, ask the taxpayer/representative for identifying information and conduct IDRS research to validate the taxpayer’s/representative’s responses (*e.g.*, name and Taxpayer

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Identification Number (TIN)). For a list of the research command codes, refer to IRM 21.1.3.2.3(10), Required Taxpayer Authentication.

- (4) Intake and CAs may use the TAMIS Radio Button checkbox, "Made Positive Identification of TP" located on the "Initial Action Screen" when:
- The contact is an initial contact;
 - The contact is conducted verbally; and
 - The case involves only one individual even though IDRS shows a MFJ account, (e.g., innocent spouse, invalid joint return, domestic violence victim). **If you are working with both taxpayers, do not use the radio button;** instead document the information in the TAMIS history IRM 13.1.18.3.1 (6) (below); or
 - If the case involves a BMF Sole Proprietor when the caller is the owner and disclosure can be verified. This is because the Sole Proprietor is the **only individual** responsible for the business.

Note: This authority does not extend to employees of the business. **This radio button should not be used for others such as the Power of Attorney (POA), Third-Party Designee (TPD), Congressional Aide, employee of the business, etc.,** the TAMIS History Screen should be documented for this purpose. See IRM 11.3.2.4.17, Sole Proprietorships.

Caution: When the contact involves a single-member Limited Liability Company (LLC), the parties who may be entitled to tax information about the LLC may differ, depending on the type of tax and tax period(s) involved, as sometimes the owner of the LLC is not the taxpayer. See IRM 11.3.2.4.16, Limited Liability Companies (LLC).

- (5) If more than one TAS employee contacts the taxpayer on the same case, all subsequent employees must also authenticate the taxpayer's identity before disclosing any information.
- (6) If the TAS case involves more than one taxpayer, the TAS employee must document the authentication of each taxpayer (e.g., the wife or the husband) in the TAMIS history. See IRM 13.1.16.4.1.2, Disclosure of Collection Activities with Respect to Joint Returns, which contains commonly encountered scenarios, explaining what collection activity must be disclosed to taxpayers who jointly filed returns, whether they are married, divorced, or separated, and whether they have mirrored accounts.
- (7) Document actions regarding the authentication of the taxpayer and any verification of third-party authorizations on TAMIS.

Note: If documenting in the TAMIS history, consider using the acronym for Disclosure Verification, "DV," or High-Risk Disclosure Verification, "HRDV."

- (8) If a subsequent contact is made with a taxpayer or representative previously authenticated and the TAS employee recognizes the voice, additional taxpayer authentication is not necessary.

13.1.18.3.2
(12-27-2023)
**Case Acceptance
Determination**

- (1) TAS is required to make a determination of significant hardship (See IRC 7811, Taxpayer Assistance Orders (TAO)) on all cases. Significant hardship is directly tied to the case acceptance determination. See Exhibit 13.1.7-4, Case Criteria Crosswalk to 7811 and Regulations. IRC 7811 gives the National Taxpayer Advocate (NTA) the authority to issue TAOs and the authority has been redelivered to Local Taxpayer Advocates (LTAs). See IRM 1.2.2.13.1, Delegation Order 13-1 (Rev 1), Authority to Issue, Modify or Rescind Taxpayer Assistance Orders and IRM 13.1.20, TAS Taxpayer Assistance Orders (TAOs). If TAS determines the taxpayer's inquiry meets IRM 13.1.7, Taxpayer Advocate Service (TAS) Case Criteria, the 7811 determination is "Yes" on TAMIS Taxpayer Screen 3.

13.1.18.3.3
(12-27-2023)
**Relief/Documentation
Determination**

- (1) Ask the taxpayer for documentation only after determining if the documentation is appropriate for relief. Employees will use internal resources when available, to obtain documentation to resolve the issue so as not to burden taxpayers, especially if they have previously submitted documentation to the IRS.
- (2) When asking the taxpayer to provide documentation, ensure the documentation supports the relief to which the taxpayer is entitled or for which the taxpayer is eligible. Document TAMIS with the actions necessary to provide relief and the items requested to help move the case toward resolution. Don't ask for unnecessary information. However, you should try to obtain information to support TAS's position for relief. For example, when the taxpayer needs a levy released under IRC 6343(a)(1), the TAS employee should secure documentation to support a legal basis for levy release, which involves checking the regulations and IRM to verify what documentation is needed by the function to obtain the levy release.
- (3) TAS does not ask taxpayers to validate their hardship as a prerequisite to accepting their issue as a criteria 1 through 4 case. Requiring a taxpayer to send in documentation of a hardship before beginning to work the case wastes taxpayer and TAS employees' time, delays relief, and often requires the taxpayer to obtain unnecessary documentation for the ultimate relief requested. Once the case has been accepted, documentation of a hardship will only be requested when the documentation is necessary and appropriate to secure relief.
- (4) TAS classifies a taxpayer's case based on their determination of which criteria best fits the taxpayer's situation. TAS employees will use their best judgment in making this classification decision. Where TAS later discovers a case better fits other criteria, see IRM 13.1.18.5 (3), Initial Actions. TAS will continue to monitor case criteria accuracy to identify trends and provide relevant training.

13.1.18.3.4
(12-27-2023)
**OAR Expedite
Determination**

- (1) The third component in working TAS cases is the OAR Expedite Determination. According to IRM 13.1.19.4, Expedite Processing of OARs, the facts and circumstances particular to a taxpayer's case may necessitate the case be worked more quickly than normal case timeframes. TAS will generally request expedite processing of an OAR in cases where the failure to take the specific action requested will cause the taxpayer economic harm or burden, extended delays have occurred, repeated IRS failures to resolve the problem have taken place, the taxpayer is suffering significant health issues which may improve with earlier resolution, or when time frames or statute considerations necessitate case issues be worked sooner.

- (2) Given the facts in this taxpayer's case, does this OAR need to be handled expeditiously?

Example: You may have a Criteria 1 case in which the manual refund needs to be expedited but the audit reconsideration of the underlying tax liability does not need to be expedited. On the other hand, you may have a Criteria 7 case involving a taxpayer who has been unsuccessfully trying to resolve a tax issue for two and a half years. The taxpayer should not have to wait another day for resolution, and the case may need to be expedited.

13.1.18.4 (12-27-2023)

Time Frames for Taking Case Actions

- (1) The time frames discussed in this IRM are the maximum allowed for taking case actions. Certain cases may involve issues requiring TAS's immediate attention and will be worked more expeditiously than this IRM suggests. TAS employees must review the specific facts and circumstances of certain time-sensitive cases and take necessary actions to immediately address or resolve the time-sensitive issue(s). See IRM 13.1.16.8, Sources of TAS Cases and Initial Intake Actions.

Example: TAS receives a case where the taxpayer needs a manual refund to relieve an economic burden. The overpayment will be offset to the taxpayer's IRS tax liability unless the refund is requested before the tax assessment (23C) date. TAS must work this case immediately due to the impending offset. See IRM 21.4.6.5.11.1, Offset Bypass Refund (OBR).

- (2) Specific dates must be used by TAS employees when identifying, taking, or requesting actions of any kind (*e.g.*, conducting additional research or contacting the taxpayer). These dates should be reasonable and established using appropriate guidelines. Use of these dates keeps the case moving from intake to resolution, and enables any employee involved in the case to monitor and track the actions taken.
- (3) A **Follow-Up Date (FUD)** is a date established to move the case toward resolution and indicates when TAS plans to take the next case action.
- If TAS fails to set a FUD, TAS only has five workdays from the last action to take the next action.
 - If TAS establishes a FUD, TAS must take the follow-up action within five workdays of the established FUD.

Exception: If the FUD is set during case intake, TAS employees must complete the action by the FUD.

- FUDs must be documented in TAMIS on the History Screen or by updating the Case Action Screen to reflect the date established.
- (4) A **Next Contact Date (NCD)** is a date given to the taxpayer or representative as to when TAS will make the next contact. Generally, TAS will set a NCD and FUD after every contact whether verbal or written. Paragraph (f) below provides exceptions. If TAS fails to set a NCD, TAS must contact the taxpayer, either verbally or in writing, within five (5) workdays of the last contact and establish a new NCD. In situations where a NCD has already been established and is still appropriate, reiterate the previously scheduled NCD with the taxpayer or representative and document the communication in TAMIS per IRM 13.1.18.8 (4), Subsequent Actions and Case Resolution. This ensures the NCD

is clear to the taxpayer, representatives, or anyone reviewing the case in TAMIS when the next scheduled contact by TAS will occur.

Example: TAS requests the taxpayer or representative send specific documentation within two weeks to resolve their case and establishes the NCD for thirty days later. The taxpayer or representative responds to the request within the requested two-week period and calls the Case Advocate (CA) to acknowledge receipt. In this situation, the CA will confirm the preexisting NCD with the taxpayer or representative and document the discussion in TAMIS.

Example: Same scenario as above but the CA does not confirm the preexisting NCD or provide a new NCD. TAS must contact the taxpayer, either verbally or in writing, within five workdays of the last contact and establish a new NCD per paragraph (f) below.

- a. TAS will remain in contact with the taxpayer or representative until the closing contact is made and will keep the case open long enough to ensure effective resolution of the case. See IRM 13.1.21, Closing TAS Cases.
- b. Contacts with the taxpayer or representative must be made on or before the NCD promised.
- c. If a taxpayer or representative calls the CA or manager before the established NCD, a call back must be returned generally within 24 hours or the next business day, from the time the CA or manager received the message.

Note: If an Intake Advocate or other TAS employee takes a call and/or message on behalf of another CA, they should document the TAMIS History Screen describing how the message was relayed to the CA and the CA's manager (i.e., email, documentation in TAMIS, etc., or both).

- d. If contacts are made by correspondence, the letter must be mailed on or before the NCD for the next contact date to be considered timely. See the Note under IRM 13.1.18.8 (1), Subsequent Actions and Case Resolution, regarding interim contacts.
- e. If the case is complex or if resolution of the taxpayer's issue(s) may take several months to resolve, advise the taxpayer or representative and schedule NCDs at least every 30 calendar days. Contact dates may be more often; however, **to schedule NCDs beyond 30 calendar days, you must obtain and document the taxpayer's or representative's verbal consent.** Document the extended NCD agreement, along with the basis for extending the NCD beyond the normal 30-day timeframe, in the TAMIS history. If the taxpayer or representative specifically requests "no contact" until the issue is resolved, document the TAMIS history with the no contact request.
- f. As stated above, TAS will generally set a NCD and FUD after every contact whether verbal or written and if TAS fails to establish a NCD; TAS must contact the taxpayer, either verbally or in writing, within five workdays of the last contact and establish a new NCD. See the following for Exceptions to this guidance:

Exception: A quick closure case will not require a NCD if the issue is completely resolved by the Intake Advocate while on the

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phone with the taxpayer. See IRM 13.1.16.15.2.1, Quick Closure Cases Worked by Intake Advocates.

Exception: When a second request letter has been issued, a NCD is not necessary because the date given for the taxpayer to respond is considered both a follow-up date and a closing date if the taxpayer does not respond. Another attempt to contact the taxpayer will not be made.

- (5) If you are unable to reach the taxpayer on or before the NCD and the taxpayer gave approval to leave a voice mail or message on an answering machine, ensure all requirements in IRM 13.1.6.7, Leaving Messages on Answering Devices or Voice Mail, are met by documenting the TAMIS history before leaving a message.

Note: If the taxpayer provides oral consent to leave confidential information on the taxpayer's answering machine or voice mail, the Intake or CA must document this conversation in TAMIS before leaving confidential information at the taxpayer's phone number.

Reminder: You cannot leave confidential information on a representative's answering machine or voice mail.

- (6) An **Estimated Completion Date (ECD)** is an estimated date for case resolution, communicated to the taxpayer or representative, and documented in the TAMIS history.
 - a. Use the *Estimated Completion Date (ECD) Tool*, to determine the estimated completion time frame and convert the time frame given to the taxpayer to a date for Initial Action Screen input.
 - b. If the ECD is revised, provide the revised ECD to the taxpayer. Otherwise, provide the new ECD during the next contact and document TAMIS. Case Advocate Letter 2903L, *Interim Letter - TP, Progress*, may be used to provide this information. Provide a revised ECD during the next contact if the ECD expires after leaving a NCD.

13.1.18.5 (12-27-2023) Initial Actions

- (1) This section describes the actions TAS will take within three workdays of the Date Assistance Request Received in TAS (DART) for Criteria 1–4 cases and within five workdays of the DART for Criteria 5–9 cases. Actions not taken within these timeframes should be taken on the first available date afterwards.
- (2) TAS employees will take the following actions in this section, if appropriate, as part of their initial case actions and establish reasonable follow-up dates for all pending actions.
- (3) Review the TAS Case Criteria Code to determine if it is correct. There are two types of errors which may result in incorrect coding: administrative errors and factual errors. Generally, the criteria code will not be changed on a case unless the incorrect code was input when the case was taken into TAS and an administrative or factual error occurred.
 - a. Administrative errors arise when, by mistake or accident, criteria codes are incorrectly selected or input on TAMIS.

Example: Based on the TAMIS history, the taxpayer will suffer a long-term adverse impact if action is not taken and should have been coded as “4.” Due to a typing error, the case was accidentally entered on TAMIS with Criteria Code “3.”

- b. Factual errors occur when the facts presented by the taxpayer are incorrect. These facts, as presented, justify the selection of one criteria code upon case intake, when in fact another code applies to the taxpayer’s situation.

Example: A taxpayer in California calls TAS concerning an IRS wage levy and claims the levy will prevent the taxpayer from being able to buy groceries for the family if not released. The taxpayer confirms an outstanding tax liability from the 2020 Federal income tax return, but an amended 2020 return filed six months ago will result in a zero balance, although they have not been contacted by the IRS about the correction. The case is accepted into TAS as a criteria 1 case. TAS researches the account and determines no levy has been issued but the taxpayer has received a notice of intent to levy. The account is still in notice status so the TAS employee inputs a STAUP to delay further collection activity. The facts presented by the taxpayer were incorrect; the taxpayer is not facing economic harm from IRS actions. The TAS employee changes the criteria code to 5 because the taxpayer experienced a delay of more than 30 days in resolving the tax issue.

- c. A factual error does NOT exist when more than one criteria code applies to a case, and the code picked on the case is not the one offering the most benefit or is of most concern to the taxpayer. If the code chosen is also correct, no factual error was made and the criteria code on the case should not be changed.
- (4) Conduct additional research. Use the Research field on the TAMIS Initial Actions Screen to document research conducted. If additional space is needed, continue research documentation in the TAMIS History.
- a. Research IDRS to determine the status of the issue and if there are any controls by an Operating Division (OD) or Functional Unit. IDRS research includes reviewing for freeze codes, account status, and any potential statute issues.

Example: A taxpayer contacts TAS claiming they submitted documentation Exam requested. TAS researches IDRS and determines the EITC audit has been closed. Based on the research TAS changes the PCIC from 630-Open EITC Audit to 639-EITC Reconsideration.

- b. Depending on the issue, research most common IRS databases used for TAS case resolution, such as the Account Management System (AMS), Remittance Transaction Research (RTR) system, ITIN Real-Time System (RTS), Integrated Collection System (ICS), Correspondence Imaging Inventory (CII), Correspondence Examination Automation Support (CEAS), and Treasury Check Information System (TCIS). This list is not all inclusive. Visit *Advocacy Tools* for a list of programs/applications available to TAS employees for completing research.

- (5) Control the case on IDRS. Open an IDRS control base on all affected accounts and modules. Document this on the TAMIS Initial Actions Screen by entering the date in the "IDRS Control" Established Date field.

Note: If a control base was opened inadvertently on a module during intake, the employee assigned the case will close the control or update the control base to reflect the IDRS number of the TAS employee assigned to the case.

- a. When establishing a control base on IDRS (accessing *IAT Act On Tool* is recommended), input the following elements:
- C#: Auto populated;
 - STATUS: Code "A"-Assigned- Actively being worked or "B"-Background- Non-workable case being monitored, depending on the case type and published guidance (IRS BOD/Function employees may require TAS controls be placed in "B" status to enable them to input account transactions).
 - ACT-DT: Auto populated;
 - ACTION-EMP: IDRS number;
 - ACTIVITY: TAMIS Case File Number (i.e., CFXXXXXXX);
 - RCVD-DT: Date Assistance Request Received in TAS (DART); and
 - Category: "ATAO".
- (6) Suspend Collection Activity. Attempt to suspend all lien filings and levy actions, including blocking levies under the Automated Levy Program (e.g., Federal Payment Levy Program (FPLP) and State Income Tax Levy Program (SITLP)), until a final decision on the issue is made. Input STAUPs, request Automated Collection System (ACS) holds, block FPLP and SITLP, and contact Revenue Officers, as appropriate. Document your actions and date of action on the TAMIS Initial Actions Screen or TAMIS History Screen. Document, in the TAMIS History, items which cannot be captured on the Initial Actions Screen. If you are unable to suspend a notice, lien filing, or levy action prior to issuance, notify the taxpayer immediately. See IRM 13.1.10.11, Suspending Collection Action, for additional information. If it will take more than three (3) workdays to suspend lien filings and levy action, negotiate a completion date for the suspension with the OD/Functional unit.
- (7) Document third party Information. When a representative is involved, document the name, contact information, and authorization on the TAMIS POA Screen.
- a. TAS employees will input each third party listed on the Form 2848, Power of Attorney and Declaration of Representative, or Form 8821, Tax Information Authorization, with whom they are actively working on the TAS case, in the Contact Section of the POA Screen. The Contact Section should be updated when changes are made to the POA. If there are multiple names on the Form 2848, or Form 8821, notate in the TAMIS History which individual is the appropriate contact for the issue TAS is working and indicate multiple names exist on IDRS Command Code (CC) CFINK.
- b. If another authorized individual from the firm steps in to assist with the case, additional POA screens can be completed then, after TAS receives a valid Form 2848, or Form 8821, identifying the individual(s). Follow local procedures when forwarding any POA forms not listed on IDRS.

- c. Document the date the Form 2848 or Form 8821 was sent to the CAF unit in the “Date Form 2848/8821 sent to CAF” field on the TAMIS POA Screen.
- d. If the taxpayer does not want the POA involved, revokes the POA’s authorization, or the representative withdraws their authorization, document the TAMIS history. See IRM 13.1.23.8, Direct Taxpayer Contact When Valid POA on File, IRM 13.1.23.10, Terminating Third Party Authorizations, and IRM 21.3.7.10, Deletions, Revocations and Withdrawals, for the procedures on revoking or withdrawing an authorization. **Do not remove the representative’s record from the TAMIS POA Screen.** Update the POA Screen to indicate the representative is no longer active.

Note: TAS employees must respect, support, and vigorously protect the taxpayer’s fundamental right to retain representation. See IRC 7803(a)(3)(I) and IRM 13.1.23.2, Taxpayer’s Right to Retain Representation.

- (8) Request Internal Information. Make requests for any information needed from internal sources. Order internal documents, if applicable.
 - a. Prior to requesting an original return from the Files Function, first use the data available on AMS, EUP, and IDRS (RTVUE, BRTVU, RTFTP, IMFOLR, BMFOLR, TRDBV, and MEF, etc.) as a substitute for requesting the original return. If this does not provide the needed information, you may request any necessary taxpayer administrative files or returns using CC ESTABDV. Print or cut and paste the “Request Complete” Screen from IDRS and include it in your case file or TAMIS history and set a FUD to track the status of the requested DLN.

Note: If this is a re-open case, check the paper case file for a copy of the return.
 - b. Do not fax Form 2275, Records Request, Charge and Recharge, to the Files Function as your initial action. Every campus has a Files Coordination point to service TAS cases. TAS cases are considered priority and Files employees make every effort to secure the requested return expeditiously. Check the *CRRG*, Campus Requirement and Routing Guide, for the procedures, contact information, follow-up information, and time frames for each campus.
- (9) Third Party Contacts. Determine whether a third party contact is necessary and whether the taxpayer has already received notification of possible third-party contacts or signed a March 2000 (or later) revision of Form 911. The Form 911 provides notice to the taxpayer of the potential need to contact third parties in order to respond to the taxpayer’s request for assistance. When signing Form 911, the taxpayer is authorizing TAS to contact third parties. No further notification to the taxpayer is required. The taxpayer(s) or certain representatives (e.g., attorneys, Certified Public Accountants (CPAs), or enrolled agents) with a valid POA, Form 2848), may give authorization over the telephone to contact third parties. Follow the instructions listed in IRM 13.1.2.5, Third Party Contacts, when securing and documenting permissions to make third party contacts. Document permissions in TAMIS. Record third party contacts on the TAMIS Third Party Contact Screen. When a Third Party Contact is made by TAS, document TXMOD on IDRS. Do this by inputting CC REQ77, TC 971 AC 616, Third Party Contact notification made by Taxpayer Advocate.

- (10) TAS is required to make a determination of significant hardship. See IRC 7811, Taxpayer Assistance Orders (TAO) on all cases. Significant hardship is directly tied to the case acceptance determination. See Exhibit 13.1.7-4, Case Criteria Crosswalk to 7811 and Regulations. Once TAS determines the taxpayer's inquiry meets case acceptance criteria, update the 7811 determination to "Yes" on TAMIS Taxpayer Screen 3 and add the literal 7811 in the Explanation field.

Note: Employees are no longer required to enter an explanation of why a significant hardship does or does not exist in the TAMIS Taxpayer Screen 3 Explanation field. However, this is currently a required field in TAMIS so employees must enter 7811 in this field.

- (11) The Initial Actions Screen on TAMIS assists TAS employees when documenting initial case actions and initial contacts. TAS employees are required to use the Initial Actions Screen.
- a. When entries on the Initial Actions Screen are saved, TAMIS systemically generates a new TAMIS History Screen. This generated History Screen records the Initial Actions Screen was completed (or updated) and the date the Initial Actions Screen activity was saved. This generated History Screen may be updated within the same business day (until midnight, Eastern Time).
 - b. The Initial Actions Screen does not capture everything which might occur during the initial contact. TAS employees will use the TAMIS History Screen to document information not captured on the Initial Actions Screen.
 - c. TAS can use either the generated TAMIS History Screen or create a new TAMIS History Screen to document any items and issues not included in the Initial Actions Screen. These items and issues include, but are not limited to:
 - Disclosure verification (e.g., when additional taxpayer verification is needed due to multiple parties or multiple TAS employee contacts;
 - Clarification of the taxpayer's issue(s) and the relief requested/resolution needed;
 - Modifications to Action Plans;
 - Receiving authorization for third party contacts; and
 - Documents requested from or by the taxpayer. Document in TAMIS all the information requested from the taxpayer, the due date provided to the taxpayer for the information, and other information discussed, relevant to the case.

Example: TAS inputs a change of address on IDRS to update the address of record as requested by the taxpayer during the initial contact. Because the Initial Actions Screen does not capture the change of address made to IDRS and to TAMIS, document this action on the TAMIS History Screen.

13.1.18.5.1 (12-27-2023)

Develop an Action Plan

- (1) Review the case file, develop an initial Action Plan, and document the plan on the TAMIS Action Plan Screen or in the History. See the *TAMIS User Guide*. TAS employees are required to draft an Action Plan to address all issues for each case. An Action Plan is important because it facilitates proper case management and provides a road map for anyone who may need to review or take action on the case. Modify and update TAMIS as subsequent issues arise or

changes are identified. For additional information see IRM 13.1.18.5, Initial Actions, and IRM 13.1.18.8, Subsequent Actions and Case Resolution.

Example: Generic Action Plan

- Review case and file;
- Input controls;
- Contact TP;
- Conduct OAR research;
- Monitor account;
- Contact TP with status; and
- Close case and case controls.

Example: Well Developed Action Plan

- Secure 14039 and supporting info;
- Send OAR to KCSC AM to work case for ID theft and monitor for completion;
- Request 2019 return be processed, monitor for posting;
- Review options for 2018 account, discuss with TP;
- Send OAR to Exam IDTVA;
- Monitor account for Exam appeal request decision;
- Provide TP with outcome of case and provide education on IDT; and
- Review case to ensure all related issues are addressed/resolved.

a. An Action Plan is not required for Quick Closure cases; however, TAS employees will continue to document the action taken on the case using TAMIS History Screens. See Exhibit 13.1.16-2 , Quick Closure Reference Guide for Intake Advocates.

- (2) The development of an Action Plan at the start of the case provides a better estimate of when the case can be completed. When a subsequent change to the initial or subsequent Action Plan increases the time needed to resolve the issues, provide a revised ECD to the taxpayer. See IRM 13.1.18.4 (6), Time Frames for Taking Case Action.
- (3) When developing your Action Plan and identifying or clarifying case issues, research appropriate records and internal resources and document your research on TAMIS (i.e., CABIC, CATL, SERP, IRMs, IGMs, etc.). After performing research, if you still need assistance with identifying case issues or developing an Action Plan, consult with your Lead Case Advocate (LCA), Manager, or Technical Advisor and document the details of your consultation(s) on TAMIS.

13.1.18.6
(12-27-2023)
**Initial Contact
Completed by Case
Advocates**

- (1) If the initial contact is not completed during case intake, contact the taxpayer or representative by telephone within three workdays of the DART for criteria 1-4 cases, and within five workdays of the DART for criteria 5-9 cases, to notify the taxpayer of TAS's involvement and independence from the IRS. See IRM 13.1.2.4.2, Inform Taxpayer of TAS's Independence. For taxpayers speaking a language other than English, see IRM 13.1.16.4.5, Assisting Taxpayers Speaking a Language Other Than English.

Note: For initial contacts on Congressional inquiries, see IRM 13.1.8.4.2, Communicating with the Congressional Office. Document TAMIS confirming required conditions exist if taking action per this guidance.

- (2) Explain the confidentiality rule of IRC 7803(c)(4)(A)(iv). TAS personnel should also tell taxpayers they will generally need to provide information to IRS personnel to resolve the taxpayer's problem. See IRM 13.1.5.6, Communicating Confidentiality Rules to Taxpayers and Taxpayers' Representatives.
- (3) The following is an example of what TAS employees could tell a taxpayer or representative when they contact TAS: The IRC gives TAS the discretion not to disclose certain information to the IRS. However, TAS will likely have to disclose to the IRS at least some of the information to obtain the assistance or relief you are requesting.
- (4) It is important to secure all documentation needed to support case resolution. This documentation may be required by the OD/Functional Unit or may be required by TAS to take an action (e.g., issuing a manual refund) per the IRM or other procedural guidance. TAS will generally request from the taxpayer only the information required by the IRC, regulations, IRM, or other procedural guidance. Do not request the taxpayer provide documents already present on IRS systems (e.g., CII, AMS, RGS/CEAS, TCIS, RTR, RTS, ICS, or the Automated Lien System (ALS)). Document in TAMIS all the information requested from the taxpayer, the date the taxpayer has agreed to provide the documentation, and other information discussed, relevant to the case.

Note: A Follow-up Date (FUD) is not the same as the date the taxpayer agreed to provide information.

- (5) Leaving voice mails or messages on an answering machine is not considered an Initial Contact with the taxpayer. There are certain actions required during initial contact, only satisfied by personal contact with the taxpayer or by sending a letter within the prescribed time frames. See IRM 13.1.6.7, Leaving Messages on Answering Devices or Voice Mail, for disclosure rules when leaving voice mails or messages.
- (6) If you receive a transferred case after the initial acknowledgment was sent (see TAS Letter, 2902L - *Transfer Letter*), you are required to contact the taxpayer by the date promised. However, if the taxpayer has circumstances possibly made worse by waiting until the promised NCD or FUD, action must be taken sooner. See IRM 13.1.18.4, Time Frames for Taking Case Actions.
- (7) For criteria 5 - 9 cases, if you can close your case within five workdays of the DART and the taxpayer has not been notified of TAS case handling, you can use one contact, by telephone if possible, to notify the taxpayer of both TAS involvement and problem resolution. If you are not able to reach the taxpayer by telephone, send a letter by the fifth workday after the DART.
- (8) A letter is only appropriate when the taxpayer cannot be contacted by telephone. If a letter must be sent, it must be sent by the third workday after the DART for criteria 1-4 cases, and by the fifth workday after the DART for criteria 5-9 cases.
- (9) Advise the taxpayer of your name, job title, address, telephone number, office hours, and ten-digit SmartID badge number. Explain to the taxpayer or representative TAS has offices in all 50 states, the District of Columbia (DC), and Puerto Rico. See IRM 13.1.6.2, Oral Communication, IRM 21.1.1.4, Communication Skills, and IRM 10.5.7.7, Employee Identification Requirements. IRM 21.1.1.4 (23) explains taxpayers may be reluctant to give you their TIN. To ease any concerns the taxpayer may have, provide the taxpayer with the last

four digits of their TIN (social security number/employer identification number/individual taxpayer identification number). Then, request the taxpayer verify the first five digits. Continue normal authentication procedures once the taxpayer's TIN is verified.

- (10) Provide a meaningful apology specific to the taxpayer's issue, if appropriate. See IRM 13.1.6.5, Apology.
- (11) Verify how the taxpayer's inquiry came into TAS. Input or update the Outreach codes in TAMIS Taxpayer Screen 1, as appropriate.
- (12) Clarify the taxpayer's issue(s) and the relief or assistance requested. If, after the initial contact with the taxpayer, the TAS employee determines the original statement was unclear or incorrect, make the correction (i.e., coding, etc.) and document TAMIS to capture the conversation you had with the taxpayer and any additional issues discussed.
- (13) Upon clarification of the taxpayer's issue(s) and the relief/assistance requested, update the TAMIS Primary Core or Secondary Core Issue Codes (PCIC and SCIC) and the Action Plan documented in the TAMIS Action Plan or History Screen.

Reminder: TAS employees use Issue Codes to denote the Primary and Secondary case issues. See IRM 13.1.16.17.1, Issue Codes.

Example: During the initial contact, TAS clarifies the taxpayer's request for a "lien release" was a request to remove the wage levy. On TAMIS, while documenting the initial contact, the TAS employee updates the Issue Code, from 721, Lien Release, to 710, Levy.

- (14) Use the Initial Actions Screen 2 on TAMIS to document initial contact actions and notate the date of the next action(s) (FUD/NCD). Document the TAMIS History with details of your conversation with the taxpayer, pertinent to the case.
- (15) Request any documentation or information needed from the taxpayer or representative to provide relief/resolution. Information requested should pertain directly to the taxpayer's issue(s) and the relief or assistance needed. Agree on a due date for the taxpayer/representative to provide the information. Document TAMIS with a description of the information requested and the due date.
- (16) Provide the taxpayer with a NCD and notate on TAMIS.

Note: If a NCD is not given, you must contact the taxpayer within five workdays of your last contact. For those cases where the taxpayer's issue(s) can be resolved within 24 hours and subsequent contact with the taxpayer is unnecessary, a NCD is not required.

- (17) When the initial contact is conducted during intake, set the NCD for three workdays following the DART for criteria 1 through 4 cases. When the initial contact is conducted during intake, set the NCD for ten workdays following the DART for criteria 5 through 9 cases. When identifying specific facts and circumstances of certain time-sensitive issues where the taxpayer could be adversely impacted because TAS did not take actions to immediately address or resolve the time-sensitive issue(s), discuss the case with the manager to

determine whether the case requires immediate assignment. If the manager determines the case requires immediate assignment, they will alert the manager of the receiving office within one workday and document the TAMIS history. See IRM 13.1.16.7, Initial Contact During Intake.

- (18) Provide the taxpayer with an ECD and notate on TAMIS.
- (19) Inform taxpayers what TAS will do to resolve their issue(s), based on what you know from initial research and discussion with the taxpayer.
- (20) The *Taxpayer Bill of Rights* (TBOR), Your Rights as a Taxpayer, groups the existing rights in the tax code into ten fundamental rights and makes them clear, understandable, and accessible.
 - a. The rights are:
 - The Right to Be Informed.
 - The Right to Quality Service.
 - The Right to Pay No More than the Correct Amount of Tax.
 - The Right to Challenge the IRS's Position and Be Heard.
 - The Right to Appeal an IRS Decision in an Independent Forum.
 - The Right to Finality.
 - The Right to Privacy.
 - The Right to Confidentiality.
 - The Right to Retain Representation.
 - The Right to a Fair and Just Tax System.
 - b. Taxpayers have always had these Rights but often were not aware of them. These Rights are now part of Pub 1, Your Rights as a Taxpayer, and are codified in IRC 7803(a)(3).
 - c. During communications with taxpayers and representatives, TAS employees will verify the taxpayer/representative is aware of and understands TBOR and will also discuss any applicable rights (unique to the taxpayer's case) based upon information available at the time. TAS employees may use the TAS *Taxpayer Bill of Rights* website to assist with these discussions and will document the discussion and the taxpayer's/representative's understanding of TBOR in TAMIS. Document the specific right(s) discussed regarding the taxpayer's issue(s).

Exception: If the history reflects a prior employee (for example, an Intake Advocate or previously assigned CA) addressed TBOR with the taxpayer/representative on the original issue(s), the newly assigned employee does not have to duplicate the efforts.

 - d. When sending written communications, in addition to highlighting specific rights (when applicable), TAS employees may include *Pub 1* as an attachment to ensure the taxpayer is aware of and understands TBOR.

13.1.18.7
(12-27-2023)
**Assisting Taxpayers
with Economic Burdens
(Criteria 1-4 Cases)**

- (1) Criteria Code 1-4 cases involve situations in which taxpayers request assistance due to an economic burden, and obtaining this assistance is usually of utmost concern for taxpayers. Once the economic burden is alleviated, there may be other problems or issues TAS needs to resolve before a case can be closed.

Example: The release of a levy on the taxpayer's wages will alleviate the economic burden on the taxpayer. However, the taxpayer may still need TAS to assist in locating and crediting a missing payment to the taxpayer's account to satisfy the tax liability.

- (2) Generally, TAS's priority when working an economic burden case is to determine if action(s) can be taken to alleviate the taxpayer's economic burden, and if so, to provide the necessary assistance to the taxpayer.

Note: Not all taxpayers will want or need relief from the economic burden but may need TAS's assistance in resolving other types of problems.

- (3) There may be more than one way to assist taxpayers. TAS may grant or partially grant the action requested by the taxpayer or may provide an alternative solution.

Example: A self-employed taxpayer requests a levy on their accounts receivables account be released. After speaking with the taxpayer and the Revenue Officer, and reviewing the taxpayer's financial information, the CA recommends a partial release of the levy, in which the taxpayer will be allowed the amount of money needed to relieve the economic burden.

- (4) The decision to alleviate the taxpayer's economic burden will be based on the pertinent facts of the case and TAS's ability to grant the relief based on the IRC, regulations, and IRS guidance found in the Internal Revenue Manual (IRM). It is not possible to provide an all-encompassing set of guidelines. OARs and TAOs must be considered and used when TAS does not have the authority to take the action needed.
- (5) If necessary, discuss the issue with a Lead Case Advocate (LCA), Technical Advisor, Manager, LTA, or the Division Counsel/Associate Chief Counsel (National Taxpayer Advocate) Program. See IRM 13.1.12.2.2, Requesting Assistance from Technical Advisors, and IRM 13.1.10.2, Obtaining Legal Advice from Chief Counsel.
- (6) It may not be possible to alleviate the taxpayer's economic burden because the law prevents TAS from taking the necessary actions. Advise the taxpayer why TAS cannot assist or provide relief and the taxpayer has the right to speak with the LTA. Work with the taxpayer to resolve any other case issues.
- (7) If the relief requested by the taxpayer is not warranted for an economic burden case, see IRM 13.1.21.2.1(7)(a), Closing Actions.
- (8) Do not deny relief solely because a taxpayer is not current with filing returns. The taxpayer may need assistance in obtaining the information necessary to prepare the returns.

13.1.18.8
(12-27-2023)

Subsequent Actions and Case Resolution

- (1) Use subsequent contacts to further remind or inform taxpayers/representatives of the Taxpayer Bill of Rights (TBOR). Ask taxpayers/representatives if they have any questions concerning their rights. **If a new issue presents itself** during the case, and involves or impacts TBOR, discuss the additional applicable right(s) (unique to the taxpayer's case) with the taxpayer/representative, and ensure the taxpayer/representative understands the right(s). Document the discussion in TAMIS. See IRM 13.1.18.6 (20), for more information and guidance on addressing TBOR in written communication.

Note: When making interim contacts, a letter is only appropriate when the taxpayer/representative cannot be contacted by telephone. This rule does not apply when issuing Second Request Letters discussed in IRM 13.1.18.8.1 (3), Reviewing and Requesting Information from Taxpayers

, which must be in writing.

- (2) Subsequent case actions should focus on resolving the taxpayer's problems and moving the case toward closure. These actions may involve reviewing and acting on information received from the taxpayer, contacting the taxpayer to acknowledge receipt of information, contacting third parties to request information, and conducting additional research. Document your actions on TAMIS within two workdays of when you took the action. If TAMIS is unavailable, document your actions on TAMIS within two workdays of when TAMIS becomes available and notate the date of your actions.
- (3) Documentation on TAMIS should include pertinent details of your conversations with taxpayers, representatives, and IRS and TAS employees concerning the case. This includes the specific documentation you requested from the taxpayer and what the taxpayer provided. Case documentation should be detailed enough anyone without prior knowledge of the case can read the case history and readily determine what actions have taken place and what needs to be done to resolve the taxpayer's issue(s).
- (4) Continue to use FUDs and NCDs and take case actions timely. Keep the taxpayer informed of actions taken and actions TAS will take to resolve their issue. Provide the taxpayer or representative with a revised ECD, as necessary. See IRM 13.1.18.4 (6), Time Frames for Taking Case Actions.
- (5) As actions are taken and the case progresses, update any TAMIS data fields as necessary. Examples of fields which may change or require additional input (although not all-inclusive) include PIC and SIC Codes, POA Screens, and OAR Screens.
- (6) Update and revise the initial plan of action and the subsequent plans of action(s) within two workdays of when a new issue, time frame, process, or procedure is identified. Document on TAMIS the issue and the action necessary to resolve the case.
- (7) Document the performance and the outcomes of the actions listed on the TAMIS Action Plan or History Screen. This documentation includes canceling a planned action. The Action Plan, together with the documentation in the TAMIS History, of the performance and the outcomes of each planned action, provides a road map for anyone to follow:
 - a. The planned actions;
 - b. The performance and the outcomes of those planned actions; and
 - c. The planned actions which must still be completed to resolve the taxpayer's issue(s).

Reminder: A planned action input on the TAMIS Action Plan Screen cannot be changed after midnight (Eastern Time) of the day it is input. Therefore, to modify or change a planned action on the TAMIS Action Plan Screen, it will be necessary to add another planned action on the Action Plan Screen or to document the change in the TAMIS History.

- (8) Verify the TAMIS information is correct and complete during your initial review. Some of the data initially loaded on the e-911, Electronic Request for Taxpayer Assistance Order (and Application for Taxpayer Assistance Order), from the Account Management System (AMS) and then loaded on TAMIS may be incomplete or outdated, as some of the information is retrieved from IDRS.

Therefore, ensure the TAMIS information is correct and complete. Later, as the case develops, update the appropriate TAMIS Screens and fields, as necessary.

- (9) Check the IDRS control base on all affected accounts and modules (**e.g.**, TXMOD or ENMOD).

Note: If a control base was opened inadvertently on a module during intake, the employee assigned the case will close the control or update the control base to reflect the IDRS number of the TAS employee assigned to the case.

13.1.18.8.1
(12-27-2023)
**Reviewing and
Requesting Information
from Taxpayers**

- (1) To determine if immediate action is required, upon receipt of information previously requested from the taxpayer/representative during the initial or subsequent contacts, **conduct a quick read** of any information the taxpayer or representative provides.

Example: When the TAS case was created, the originator input an incorrect tax period. TAS issued an initial contact letter to the taxpayer and when their response was received, the TAS employee recognized the issue was for a tax year with an imminent statute expiration date. The TAS employee determined immediate action (i.e., issue expedite OAR) was required to protect the statute.

Example: The taxpayers filed an amended return to add a new dependent and claim additional Earned Income Tax Credit (EITC). However, the taxpayers transposed numbers in the dependent's Social Security Number (SSN) and the IRS could not process the return. When the taxpayers sent proof of the dependent's correct SSN, they included an eviction notice they had just received. The TAS employee determined the taxpayers were now facing an imminent threat and took immediate action to issue an expedite OAR to the IRS with the correct SSN and requested the IRS issue a manual refund due to the taxpayer's hardship.

- (2) If no immediate action is required (e.g., taxpayer does not have a hardship or no imminent statute issue, etc.), no later than five workdays from the previous established FUD on TAMIS for receipt of the information, review the information and determine if the information is enough to take the next step toward resolution. Document TAMIS with pertinent details of the documents received and any subsequent conversations with taxpayers and representatives regarding the information received. This includes the specific documentation you requested from the taxpayer and what the taxpayer provided. Case documentation should be detailed enough anyone without prior knowledge of the case can read the case history and readily determine what actions have taken place and what needs to be done to resolve the taxpayer's issue(s). **Upload the documents to TAMIS (See IRM 13.1.11.2.1.4, Document Attachments).**
- (3) If the information received is not sufficient to proceed with next actions, not received by the date specified, or by an alternate date (if extended at the request of the taxpayer), a second request for the information must be made.
 - a. The second request must be in writing, documented in the TAMIS History (when the letter was issued), and a copy uploaded as an attachment to TAMIS, to clearly establish the intent of the request. See IRM 13.1.11.2.1.4, and TAS Case Advocate Letter 1671L -TP, Second Re-

13.1 Taxpayer Advocate Case Procedures

quest for Information. CAUTION: For Congressional cases, see IRM 13.1.8.4.2.2 (7), Congressional Letter Writing, for procedures specific to Congressional cases.

Exception: In extremely **rare** cases, where a taxpayer informs TAS they are homeless (actively relocating daily/weekly) and have voice mail but don't have email or fax, etc. TAS must thoroughly document the taxpayer's situation and the discussion with the taxpayer covering required second request letter criteria (beginning in paragraph (3)(b) below. The conversation must also inform the taxpayer that if they are able to provide the necessary documentation at a later date, TAS will reopen the case. See IRM 13.1.6.7, Leaving Messages on Answering Devices or Voice Mail, and IRM 13.1.16.11.1, Reopen Procedures.

Example: A TAS taxpayer becomes homeless after initiating a case in TAS and is requesting assistance with an audit reconsideration regarding Schedule C, Profit or Loss for Business (Sole Proprietorship). Their balance due is already in Status 53, Currently Not Collectible. TAS has already made one request to the taxpayer to provide business expense deductions. The taxpayer states they are moving from hotel to hotel and have no forwarding address but they want TAS to keep the case open until they can recreate records. The advocate explains TAS is unable to keep a case open indefinitely and once the due date from the first request has passed, the advocate holds a "second-request" discussion with the taxpayer as described in the **Exception** above.

- b. Include a due date for receipt of the information, allowing at least ten workdays for receipt. Consider mail time to and from the taxpayer's location when setting the due date. Include an explanation of the consequences of non-response (*e.g.*, TAS will close the case and enforced collection activity will resume or a refund cannot be expedited, etc.).

Note: The due date for receipt is specifically to receive the information, not to be confused with a follow-up date (FUD).

- c. Provide the amount due on the taxpayer's accounts, including penalty and interest, and provide the date through which the figures are computed.
 - d. If the letter issued to the taxpayer does not meet the requirements per IRM 13.1.21.2.2.20, No or Partial Reply from Taxpayer, it is not considered a "second request" letter and does not meet the NCD exception criteria per IRM 13.1.18.4 (4)(f), Time Frames for Taking Case Actions. The TAS employee will have five (5) workdays from the date of the letter to contact the taxpayer and establish a NCD. If the TAS employee fails to contact the taxpayer and establish a NCD within five (5) workdays, it will constitute a missed NCD.
- (4) If the taxpayer or representative does not provide the information by the due date, take any actions you can with the information you have available. The decision to take an action should be made on a case-by-case basis. Document in TAMIS the actions you take; and if there are instances where the

taxpayer has provided information that you determine is insufficient to take an action, document your reasons for not forwarding information you received from the taxpayer to the IRS.

Example: A taxpayer comes to TAS after not receiving a response from the IRS when they timely replied (within 60-days) to a math error delaying their refund and have a certified mail receipt. TAS research does not confirm the IRS received the taxpayer's response and TAS requests a copy from the taxpayer, with the proof of mailing. When TAS reviews the taxpayer's documentation, it appears insufficient to support the taxpayer's position that the math error is invalid. The taxpayer states they do not have additional documentation to provide to TAS. In this example, the advocate should not make the determination the information is insufficient but should forward the taxpayer's information to the IRS to advocate that the taxpayer did timely reply within the 60-day timeframe and still contends the original return is accurate. TAS should recommend that if the IRS determines the taxpayer's information is insufficient, they should forward the return to Examination to ensure deficiency procedures are followed and the taxpayer is afforded appeal rights for any changes the IRS makes to their return.

Example: A taxpayer comes to TAS for assistance with an information reporting penalty assessed under IRC 6721, 6722 or 6723. TAS research shows taxpayers must submit a written statement with the information discussed in IRM 20.1.7.12, Waivers, Definitions and Special Rules IRC 6724. The taxpayer sends TAS a copy of the information returns with the return transmittal form they filed with the IRS for the period in question but does not include the written statement. When the taxpayer does not respond to TAS's second request letter for the written statement, TAS should follow procedures per IRM 13.1.18.8.3 (7)(c), Taxpayers Delivering Returns to TAS and TAS Date Stamp, and forward the information return copies to the taxpayer's normal filing location for the returns using Form 3210, Document Transmittal.

Example: A taxpayer came to TAS regarding an EITC audit reconsideration. TAS research shows the taxpayer did not respond to the original audit and that Exam had requested a copy of school records for two consecutive school years to confirm dependent residency for 12 months; a letter from the taxpayer's landlord to confirm Head of Household (HOH), a utility bill to support HOH and a birth certificate to prove relationship. The taxpayer doesn't send school records or the birth certificate. However, the taxpayer does send a letter from the Department of Human Resources (DHR) for two years confirming the taxpayer had provided sufficient information for DHR to prove dependent residency/relationship for the year in question, a copy of their rental lease and proof of rent payments; and CC DDBKD confirms the taxpayer is listed as the dependent's parent. Although the taxpayer didn't provide exactly what Examination had originally requested, TAS still has sufficient information to issue an advocacy-centric OAR to the IRS to allow the Dependent and EITC as originally claimed. See IRM 13.1.24.4.1, Advocating For Taxpayers Claiming the Earned Income Credit (EITC).

- (5) If the taxpayer is having trouble gathering documentation required by the IRS, provide suggestions for suitable alternative documentation. An important

component of advocacy is listening to the taxpayer, identifying unique facts, circumstances, or challenges the taxpayer may face in dealing with the IRS, and proposing alternatives to support the taxpayer's eligibility for relief. Be sure to document the details of your conversations in the TAMIS History. Third parties may be able to provide documentation when the taxpayer is not in possession of certain documents. See IRM 13.1.2.5, Third Party Contacts.

Example: The taxpayer contacts TAS for assistance in securing an Offset Bypass Refund (OBR) due to an economic burden. The taxpayer is only working part-time and currently staying in a homeless shelter. The taxpayer needs the refund to secure housing and pay for food. The taxpayer has no bank account and can only provide a paystub showing year-to-date earnings. The TAS employee obtains authorization from the taxpayer to contact the shelter's director to get confirmation the taxpayer has been staying at the shelter for the last six weeks. The LTA provides a signed statement confirming the taxpayer's hardship was verified through oral testimony of the shelter director. The TAS employee attaches the LTA's statement to the manual refund paperwork, along with a financial statement showing when national standards are applied, the taxpayer does not have enough income to meet necessary living expenses. See IRM 3.17.79.3.3, Issuing Hardship Refunds.

Example: The taxpayer contacts TAS for assistance with an open audit of the Schedule C income reported on their tax return. The taxpayer supplemented wages by cleaning houses. Customers paid in cash, and the taxpayer did not deposit the earnings into a bank account. Instead, the taxpayer used them to pay for gas and groceries. The taxpayer obtained customers through referrals from church members. After obtaining authorization from the taxpayer, the TAS employee contacts the church pastor, who provides a notarized statement with the names of individuals within the church who had their houses cleaned by the taxpayer. The TAS employee also learns the taxpayer uses a paper planner to keep track of appointments, including cleaning jobs. In the planner, the taxpayer included customer's last names and the date and time of each cleaning appointment. The taxpayer brings the planner to a face-to-face meeting with the TAS employee, who copies the pages with cleaning appointments to attach to the OAR, along with the signed statement from the church pastor. See IRM 13.1.24.4.1.3, Advocacy through Securing Taxpayer Documentation to Prove EITC Eligibility.

Example: During a subsequent contact, the taxpayer tells TAS to work with a recently hired attorney and provides a completed, signed Form 2848, Power of Attorney and Declaration of Representative. At the time of the contact, the TAS employee documents the taxpayer's request in the TAMIS History Screen, adds the contact information to the TAMIS POA Screen, and forwards the Form 2848 to the Centralized Authorization File (CAF) Unit so it can be added to IDRS.

- (6) If the actions cannot be taken due to lack of information from the taxpayer, close the case as "no response." See IRM 13.1.21.2.2.20, No or Partial Reply from Taxpayer.
- (7) Actions should be taken to assist the taxpayer as soon as the TAS employee has enough information required for the actions to be taken. If the actions

necessary to resolve the case are beyond the authority of TAS, request assistance from the appropriate OD/Functional Unit using an OAR.

13.1.18.8.2
(12-27-2023)

**Taking Actions to
Resolve Case Issues**

- (1) Take actions to assist the taxpayer as soon as you have obtained enough information to do so.
- (2) If you have questions as to whether the information provided is sufficient to determine if the taxpayer is entitled and/or eligible for the relief requested, what actions should be taken, how to take these actions, or need any other assistance in making an advocacy determination or resolving a case, consult with your Lead Case Advocate, Manager, or a Technical Advisor. See IRM 13.1.12.2, Requesting Assistance from Technical Advisors.
- (3) If the actions necessary to resolve the case are beyond the authority of TAS, request assistance from the appropriate OD/Functional Unit using an OAR. See IRM 13.1.4, TAS Authorities, and IRM 13.1.19.2, TAS OAR Process Overview.
- (4) OARs requiring expedited actions must be submitted within one workday, once the OAR is sufficiently developed. OARs not requiring expedited actions should be submitted within five workdays once the OAR is sufficiently developed. See IRM 13.1.19.4, Expedite Processing of OARs.
- (5) Follow up on any OARs or requests for information, as applicable. Document your requests, discussions, and any information obtained or discussed with the OD/Function in the TAMIS History or OAR Screens.
- (6) If the OD/Function fails to complete the requested actions outlined on the OAR by the date promised, elevate the case to your manager for intervention or Taxpayer Assistance Order (TAO) consideration. See IRM 13.1.19.7, OARs - Operating Division or Functional Unit Disagrees - Action Not Taken, IRM 13.1.7.5, Same Day Resolution by Operations, and IRM 13.1.20, TAS Taxpayer Assistance Orders (TAOs).
- (7) Taxpayers have the right to appeal an IRS decision in an independent forum, which means they are entitled to a fair and impartial administrative appeal of most IRS decisions, including many penalties, and generally have the right to take their cases to court. When working cases, TAS can support this right by educating taxpayers about their appeal rights, including how to exercise them, the consequences of not doing so, and ensuring the IRS provides an impartial hearing. For example, TAS can educate taxpayers about how to request audit reconsideration, protest a math error, respond to a Statutory Notice of Deficiency, appeal an Offer in Compromise (OIC) rejection, proposed Installment Agreement denial, or request a Collection Due Process (CDP) hearing or Collection Appeals Program hearing. In addition to supporting taxpayers while they exercise their administrative appeal rights, TAS can support a taxpayer's right to a judicial appeal, by helping to build a robust administrative record during a CDP hearing or other administrative appeal, which may be helpful later if the taxpayer chooses to take their case to court.

13.1.18.8.3
(12-27-2023)

**Taxpayers Delivering
Returns to TAS and TAS
Date Stamp**

- (1) Any tax return mailed to TAS is not considered filed with the IRS until it is received by an authorized IRS office. As discussed below, there are designated places for filing, and those places do not include a TAS office. Further, the postmark rule described in IRC 7502 does not apply unless the return was properly addressed to the office with which the return was required to be filed.

- (2) The date a return is considered “filed with the IRS” has significant consequences. For example, the date the return is filed starts the general three-year period in which the IRS has to assess tax for the tax year. See IRC 6501. Similarly, the date the return is filed starts the general three-year period in which a taxpayer has to claim a credit or refund of tax for the tax year. See IRC 6511.
- (3) IRC 6091 and the corresponding Treasury regulations provide guidance on the proper place to file tax returns and provide that individual taxpayers generally have the following options for places to file their income tax returns:
- With any person assigned the responsibility to receive returns in the IRS local office where the individual taxpayer legally resides or has a principal place of business;
 - At a campus serving the local office referred to in (a);
 - If the instructions to the return require filing with a campus, with the applicable campus; or
 - Hand carried to any person assigned the responsibility to receive hand-carried returns in the local IRS office serving the individual taxpayer’s legal residence or principal place of business.

Note: Instructions for the tax forms specify the campus where taxpayers must file.

- (4) A return is considered properly filed if the IRS employee to whom the return is hand-carried has been delegated the authority to accept hand-carried returns.

Note: TAS employees have not been delegated the authority to receive hand-carried returns and must transmit returns to the IRS for filing. A return hand-delivered to a TAS employee is not considered filed with the IRS until an authorized office receives it.

- (5) TAS must date-stamp returns with a TAS received date. The received date, however, does not mean the return has been “filed with the IRS.”
- (6) If TAS receives a time sensitive return, (e.g., received on the due date for filing or on the last day a taxpayer can claim a refund), and it is not possible to get the original document to the appropriate Campus Operating Division the same day, fax a copy of the return on the day of receipt along with a statement from the taxpayer confirming it is a faxed signature and it is a legal document, and then follow procedures in (7).
- (7) If TAS receives a return either by mail or hand-carried, the TAS employee should take the following action:
- If the taxpayer wants to submit a return to TAS, advise the taxpayer TAS is not authorized to receive returns and provide the appropriate address for the taxpayer to submit the return or direct the taxpayer to the nearest Taxpayer Assistance Center (TAC). Advise the taxpayer to file the return at the proper location and deliver a copy to TAS.

Note: Taxpayers and representatives are not required to have an appointment to drop off a return in a TAC office; however, if they want to make an appointment or confirm TAC office hours of operation they can call 844-545-5640.

- b. If the taxpayer refuses to file the return directly with the appropriate IRS office and the TAS employee has no choice but to accept the return, the employee must stamp TAS's received date on the document and forward it to the proper filing location.
 - c. If the original document is not needed to resolve a TAS case (because a copy of the document will suffice), transmit the document via Form 3210, Document Transmittal, within one workday, to the taxpayer's proper filing location for normal processing. A copy of the document should be kept with the TAS case file and the copy used to resolve the TAS case issues.
 - d. If the original document **MUST** be used to resolve a TAS case, the TAS employee will transmit the original document via an OAR to the appropriate Campus Operating Division, within one workday of receipt, with a request to process the document.
 - e. For any situation where TAS ends up with a return in its possession, educate the taxpayer as to why returns have not been properly filed until received by the proper location.
- (8) The procedures in paragraph (7) above also apply to amended returns and claims. Regardless of the type of return the taxpayer is attempting to file, mailing or hand-delivering a return to a TAS employee does not constitute filing with the IRS, and TAS is required to send the document to the correct location as soon as possible. Similarly, any document (*e.g.*, Form 8857, Request for Innocent Spouse Relief, or Form 12153, Request for a Collection Due Process or Equivalent Hearing) required to be filed at an IRS campus must be filed at the campus to be considered properly filed.

Note: While the IRS has a policy of accepting returns by fax, it is limited to the return perfection process initiated by the IRS, where the IRS has made contact with the taxpayer. In those extremely rare situations where TAS would need to accept a return for processing because there isn't time to get the document to the campus the same day, the return TAS can accept must be an original, not a faxed copy.

- (9) When feasible, upload copies of all returns, or when not practical to scan and store electronically (*e.g.*, documents exceeding 100 pages, or, once scanned, exceed the file size limitations for emailing), make copies of all returns for the case file and document the actions taken in the TAMIS history. See IRM 13.1.11.2.1, Case Documentation.

13.1.18.8.4
(08-25-2021)
**TAS IDRS Marker
Considerations**

- (1) Taxpayers with open TAS cases, both primary and secondary, are protected from IRS assignment to a Private Debt Collection (PDC) agency by a TAS IDRS marker, TC 971 AC 517. For taxpayers with multiple modules controlled by TAS, the TAS IDRS marker must be on at least one balance due module.
- (2) If the TC 971 AC 517 with "TAS CASE OPEN" in the MISC field does not appear within 21 days of the TAS Received Date, input the missing indicator(s) on IDRS.

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FRM77 000-00-0000      MFT>00 TX-PRD>UUUUUU PLN-NUM>      NM-CTRL>AAAA
TC>971 ← TRANS-REGISTER-IND> PSTNG-DLAY-CD> FLC>
EXTENSION-DT>          TC93X-EMP-CD>          TRANS-DT>
CLOSING-CD>          RESP-UNIT/JURISDICTION-CD> TC148-CD> BANKRUPT-CD>
DLN-CD>          BL-LOC-CD>          LAST-RET-AMT-CD> TC480-SC-CD>
CYCLE>          APP-OFF-CD>          CSED-CD>          BOD-CD>          BOD-CLIENT-CD>
SEQ-NUM>          REVERSAL-DLN>          SECONDARY-DT>
CAF-CD>          TC971/151-CD>517 ← TC550-DEFINER-CD> FEMA-NUM>
JLC>          FREEZE-RELEASE-AMT>          ABA-NUM>
TC46X-GRP-CD>          TC583-DEFINER-CD>          TDI-SELECT-CD>          TC925-PROCESS-CD>
XREF-TIN>          XREF-NM-CTRL>
XREF-TX-PRD>          XREF-PLN-NUM>          XREF-MFT>          MISC>TAS CASE OPEN ←
CORR-DT-IND>          REFILE-LIEN-IND>          2032-IND>

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Figure 13.1.18-1

Caution: Only input the missing indicator on modules listed on TAMIS Taxpayer Screen 5. Otherwise, TAS's batch process will not reverse the indicator when TAS closes its case.

- (3) To help us improve this process, report the case number of all cases where the indicator failed to appear on IDRS to the *TAS TAG Policy and Guidance mailbox.

13.1.18.9 (12-27-2023)

Pausing Case Advocacy Actions

- (1) When resolving cases, TAS employees identify a situation or issue where IRS case resolution guidance is unavailable. TAS should consider temporarily pausing advocacy actions until such guidance is available. TAS employees will discuss the situation or issue with their LTA.
- (2) If the LTA agrees, they will elevate the case(s)/issue(s) to Technical Analysis and Guidance (TAG) to confirm the necessary guidance to resolve the situation or issue is unavailable. Upon confirmation from TAG, the LTA will forward a request to temporarily pause advocacy on open cases to their Deputy Executive Director Case Advocacy (Deputy).
- (3) The Deputy will decide if TAS should pause case actions and/or case communications. If the Deputy determines case actions will be temporarily paused, they will:
 - a. Work with TAG to determine the population of open TAS cases involving the issue or situation and to which TAS offices the cases are assigned.
 - b. Consider whether bulk receipt procedures should be applied to these cases. See IRM 13.1.16.15.3, Bulk Receipts.
 - c. Communicate this decision to pause advocacy actions and provide temporary guidance regarding what actions to pause to all Areas and local offices with open cases involving the issue or situation.
 - d. Provide the time frames for the pause to all Area and local offices with open cases.
 - e. Create a literal and direct employees to add the literal to the TAMIS history of each case involved. This literal will assist in future reporting or identification of related cases.
 - f. Communicate with the respective Area and Local offices when advocacy activities will resume.

- (4) TAS will continue to accept new cases involving the situation or issue otherwise meeting TAS case acceptance criteria in IRM 13.1.7. However, TAS employees assigned these cases will pause case actions on these new cases (including CA initial contact if the Deputy so determines) in accordance with the Deputy's temporary guidance.
- (5) The Deputy will contact the EDCA-ITS for assistance with making a pause determination, developing case guidance, or other reporting issues.
- (6) The Deputy will regularly report to the EDCA and DNTA the status of the paused cases and when advocacy activities may be resumed.

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Exhibit 13.1.18-1 (12-27-2023)**Terms**

Term	Definition
Audit Reconsideration	Process used by the IRS to help a taxpayer who disagrees with the results of an IRS audit of the taxpayer's tax return, or a return created for the taxpayer by the IRS under IRC 6020(b), when the taxpayer did not file a tax return.
Date Assistance Request Received in TAS (DART)	The date TAS received the taxpayer's inquiry.
Deputy	Deputy Executive Director Case Advocacy
Estimated Completion Date (ECD)	An estimated date for case resolution is communicated to the taxpayer or representative and documented in the TAMIS case history.
Follow-up Date (FUD)	A date used by TAS employees to manage the movement of a case toward resolution. A FUD is used to document when a TAS employee plans to take the next case action.
Next Contact Date (NCD)	A date given to the taxpayer or representative as to when the next contact will be made by the TAS employee.
Offset Bypass Refund (OBR)	Issuance of a manual refund without first satisfying outstanding Federal tax liabilities.
Operations Assistance Request (OAR)	Conveys a recommendation or requests the IRS act to resolve an issue when TAS lacks the statutory or delegated authority to resolve a taxpayer's problem.
Quick Closure (QC)	Issues completely resolved by a TAS employee on the same day. Or issues completely resolved by a TAS employee on the same day which also require IDRS transaction monitoring before we can close the case.
Receiving Office	The office receiving a case 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 bringing 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. See IRC 7811 and Treas. Reg. 301.7811-1. See also IRM 13.1.20.1, TAS Taxpayer Assistance Orders (TAOs).

Exhibit 13.1.18-1 (Cont. 1) (12-27-2023)**Terms**

Term	Definition
The Right to Quality Service	Taxpayers have the right to receive prompt, courteous, and professional assistance in their dealings with the IRS, to be spoken to in a way they can easily understand, to receive clear and easily understandable communications from the IRS, and to speak to a supervisor about inadequate service.
The Right to Retain Representation	Taxpayers have the right to retain an authorized representative of their choice to represent them in their dealings with the IRS. Taxpayers have the right to seek assistance from a Low Income Taxpayer Clinic if they cannot afford representation.
The Right to Appeal an IRS Decision in an Independent Forum	Taxpayers are entitled to a fair and impartial administrative appeal of most IRS decisions, including many penalties, and have the right to receive a written response regarding the Office of Appeals' decision. Taxpayers generally have the right to take their cases to court.

Exhibit 13.1.18-2 (12-27-2023)**Acronyms**

Acronym	Definition
ACS	Automated Collection System
Adj or Adjmt	Adjustment
AIMS	Audit Information Management System
ALS	Automated Lien System
AMS	Account Management Services
ANMF	Automated Non-Master File
AP	Action Plan
ASED	Assessment Statute Expiration Date
ATA	Account Technical Advisor (formerly CTA)
ATAO	Application for Taxpayer Assistance Order
AUR	Automated Underreporter
BFS	Bureau of the Fiscal Service
BMF	Business Master File
BOD	Business Operation Division
CA	Case Advocate
CABIC	Case Assistance by Issue Code
CADE	Customer Account Data Engine
CAP	Collection Appeals Program
CDP	Collection Due Process
CEAS	Correspondence Examination Automation Support
CII	Correspondence Imaging Inventory
CRRG	Campus Requirements and Routing Guide
CSED	Collection Statute Expiration Date
DART	Date Assistance Request Received in TAS
DV	Disclosure Verified
ECD	Estimated Completion Date
EITC	Earned Income Tax Credit
EUP	Employee User Portal
FPLP	Federal Payment Levy Program
FUD	Follow-up Date

Exhibit 13.1.18-2 (Cont. 1) (12-27-2023)**Acronyms**

Acronym	Definition
IA	Intake Advocate
ICS	Integrated Collection System
IDRS	Integrated Data Retrieval System
IMF	Individual Master File
IRC	Internal Revenue Code
ITAP	Internal Technical Advisor Program
LITC	Low Income Taxpayer Clinic
LLC	Limited Liability Company
LTA	Local Taxpayer Advocate
MFJ	Married Filing Jointly
NCD	Next Contact Date
OAR	Operations Assistance Request
OBR	Offset Bypass Refund
OD	Operating Division
OPR	Office of Professional Responsibility
PFANBATGA	Phone, fax, address, name given, badge (ID), apology, TAS Confidentiality, TAS statement of independence given, and TP authenticated.
PCIC	Primary Core Issue Code
PII	Personally Identifiable Information
POA	Power of Attorney
QC	Quick Closure; Problems completely resolved by TAS within 24 hours.
RGS	Report Generation Software
RSED	Refund Statute Expiration Date
RTR	Remittance Transaction Research System
RTS	Real-Time System
SAMS	Systemic Advocacy Management System
SCIC	Secondary Core Issue Code
SITLP	State Income Tax Levy Program
SLA	Service Level Agreement
TAC	Taxpayer Assistance Center

Exhibit 13.1.18-2 (Cont. 2) (12-27-2023)**Acronyms**

Acronym	Definition
TAMIS	Taxpayer Advocate Management Information System
TAO	Taxpayer Assistance Order
TC or PC	Telephone Call
Third Party	Entity the IRS must contact other than the taxpayer or their representative. Examples of third parties are banks, employers, etc.
TIN	Taxpayer Identification Number

Exhibit 13.1.18-3 (12-27-2023)**Related IRM Resources**

Resource	Title
IRM 1.2.2.13	Delegation of Authority for Taxpayer Advocate Service Activities
IRM 3.17.79.3.3	Issuing Hardship Refunds
IRM 5.19.1.2.3	Disclosure Overview, Verifying ID of Contact Party
IRM 5.19.5.4.13	ACS and Disclosure
IRM 10.5.7.7	Employee Identification Requirements
IRM 11.3	Disclosure of Official Information
IRM 13.1.2.5.2	TAS Third Party Contact Notification
IRM 13.1.5.6	Communicating Confidentiality Rules to Taxpayers and Taxpayers' Representatives
IRM 13.1.6.7	Leaving Messages on Answering Devices or Voice Mail
IRM 13.1.7	Taxpayer Advocate Service (TAS) Case Criteria
IRM 13.1.10	Special Processes
IRM 13.1.12	Internal Technical Advisor Program
IRM 13.1.16	Receipt and Intake of TAS Cases
IRM 13.1.19	Advocating With Operations Assistance Requests (OARs)
IRM 13.1.20	TAS Taxpayer Assistance Orders (TAOs)
IRM 13.1.21	Closing TAS Cases
IRM 13.1.23	Taxpayer Representation
IRM 13.1.24.4.1	Advocating for Taxpayers Claiming the Earned Income Credit (EITC)
IRM 21.1.1.4	Communication Skills
IRM 21.1.3.2.3	Required Taxpayer Authentication
IRM 21.1.3.2.4	Additional Taxpayer Authentication
IRM 21.1.3.3	Third-Party (POA/TIA/F706) Authentication
IRM 21.3.7.5	Form 2848, Power of Attorney and Declaration of Representative and Form 8821, Taxpayer Information Authorization Overview
IRM 21.4.6.5.11.1	Offset Bypass Refund (OBR)