



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

13.1.19

SEPTEMBER 29, 2021

EFFECTIVE DATE

(09-29-2021)

PURPOSE

- (1) This transmits revised IRM 13.1.19, Taxpayer Advocate Service, Taxpayer Advocate Case Procedures, Advocating With Operations Assistance Requests (OARs) .

MATERIAL CHANGES

- (1) 13.1.19.1(6) Revised paragraph to incorporate other related resources.
- (2) 13.1.19.2(2) Added new paragraph to incorporate requirement for CAs to document in their TAMIS histories their analysis and findings prior to issuing the OAR.
- (3) 13.1.19.2(5) Revised paragraph to incorporate new method of OAR delivery.
- (4) 13.1.19.2(8) Revised paragraph to incorporate clarification of use of OARs.
- (5) 13.1.19.2(10) Revised paragraph to incorporate exceptions to use of OARs.
- (6) 13.1.19.2(11) Added new paragraph about pre-populated OARs for certain issue codes.
- (7) 13.1.19.2(13) Added new paragraph about pre-population of TBOR in OARs for certain issue codes.
- (8) 13.1.19.5 Added language to incorporate direction that if taxpayer rights are being affected by the actions or inactions of the IRS, this section is the place to include specific references to the TBOR and clarified OAR examples.
- (9) 13.1.19.6.4(2)(b) Revised paragraph to incorporate clarification of new time frames for OAR closing if TAO is issued.
- (10) 13.1.19.6.4(7)(f) Revised paragraph to include more information on actions to take when an OAR is rejected.
- (11) 13.1.19.7(6) Revised paragraph to incorporate clarification of new time frames for OAR closing if TAO is issued.
- (12) 13.1.19.8 Added new paragraph about deleting OARs.
- (13) 13.1.19.9 Added new paragraph about TAS eOAR mailboxes.
- (14) 13.1.19.10. Added new paragraph about bulk OARs
- (15) 13.1.19-1 Added table of terms used in IRM.
- (16) 13.1.19-2 Added table of acronyms used in IRM.

EFFECT ON OTHER DOCUMENTS

This IRM supersedes IRM 13.1.19 dated May 5, 2016.

AUDIENCE

Taxpayer Advocate Service

Bonnie Fuentes
Executive Director Case Advocacy, Intake and
Technical Support

13.1.19

Advocating With Operations Assistance Requests (OARs)

Table of Contents

13.1.19.1 Program Scope and Objectives

13.1.19.1.1 Authority

13.1.19.1.2 Responsibilities

13.1.19.1.3 Program Reports

13.1.19.1.4 Terms

13.1.19.1.5 Acronyms

13.1.19.1.6 Related Resources

13.1.19.2 TAS OAR Process Overview

13.1.19.3 TAS Service Level Agreements (SLAs)

13.1.19.4 Expedite Processing of OARs

13.1.19.5 Operations Assistance Request (OAR) - Preparation

13.1.19.6 Operations Assistance Request (OAR) Responsibilities

13.1.19.6.1 TAS OAR Liaison Responsibilities

13.1.19.6.2 Business Operating Division (BOD)/Function OAR Liaison Responsibilities

13.1.19.6.3 OD/Function Employee Assigned the OAR Responsibilities

13.1.19.6.4 Case Advocate OAR Responsibilities

13.1.19.7 OARs - Operating Division or Functional Unit Disagrees - Action Not Taken

13.1.19.8 Deleting OARs

13.1.19.9 TAS eOAR Mailboxes

13.1.19.10 Bulk OARs

Exhibits

13.1.19-1 Terms

13.1.19-2 Acronyms

13.1.19.1
(09-29-2021)
Program Scope and Objectives

- (1) *Purpose:* This section provides guidance on when and how to use Operations Assistance Requests (OARs) to request actions from IRS operating divisions or functions to advocate for taxpayers when TAS does not have the authority to take the action.
- (2) *Audience:* These procedures apply to Case Advocacy employees working on a case where the employee does not have the authority to take an action.
- (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 (TAG), who reports to the EDCA ITS.

13.1.19.1.1
(09-29-2021)
Authority

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

13.1.19.1.2
(09-29-2021)
Responsibilities

- (1) TAS employees working a case are responsible for following the procedures contained within this IRM.
- (2) Case Advocacy managers are responsible for ensuring that employees within their purview are following the procedures contained within this IRM.

13.1.19.1.3
(09-29-2021)
Program Reports

- (1) Reports to monitor OARs are derived from the Taxpayer Advocate Management Information System (TAMIS) and the TAS Case Quality Review System (CQRS).
 - a. The CQRS generates monthly and fiscal year cumulative reports as well as specific queries for data analysis.
 - b. TAS uses Business Objects Enterprise (BOE) to generate reports to monitor OARs issued, OARs closed, OARs outstanding, and the time associated with all OARs.

13.1.19.1.4
(09-29-2021)
Terms

- (1) See Exhibit 13.1.19-1 for a list of terms and their definitions used throughout this IRM.

13.1.19.1.5
(09-29-2021)
Acronyms

- (1) See Exhibit 13.1.19-2 for a list of acronyms and their definitions used throughout this IRM.

13.1.19.1.6
(09-29-2021)
Related Resources

- (1) TAS employees will use the following resources in conjunction with this IRM:
 - Form 12412 , Operations Assistance Request (OAR);
 - *Service Level Agreements*; and
 - *TAMIS User Guide*.
- (2) This is a list of relevant IRMs TAS case advocacy employees will use when issuing an OAR:
 - IRM 13.1.4, TAS Authorities;

- IRM 13.1.5, Taxpayer Advocate Service (TAS) Confidentiality;
- IRM 13.1.18, Resolving TAS Cases;
- IRM 13.1.20, Taxpayer Assistance Order (TAO) Process; and
- IRM 13.1.24, Advocating for Case Resolution.

13.1.19.2
(09-29-2021)

TAS OAR Process Overview

- (1) When TAS does not have delegated authority to take actions necessary to resolve taxpayer issues, TAS must use *Form 12412, Operations Assistance Request (OAR)* to request or recommend actions from IRS operating divisions or functions (OD/functions). As such, the OAR becomes a critical tool for obtaining relief and appropriate resolution on behalf of the taxpayer. Presenting a detailed, well-developed OAR, supported by facts, research, and necessary documentation, aids the OD/function in understanding TAS's position. When TAS prepares OARs that are detailed, clear, and specific, TAS can more effectively communicate a compelling argument justifying the requested action. In addition, TAS employees should consider how the requested action may protect the taxpayer's rights. When developing OARs, TAS employees should ask themselves:

- What does the OD/function need to know about the taxpayer's issue in order to provide relief?
- What facts and supporting documentation can TAS provide to support the actions necessary for relief?
- How can I best present these facts, so that the OD/function will clearly understand TAS's position?
- Are there any Taxpayer Bill of Rights (TBOR) being affected by the IRS that this OAR will address?

Depending on the complexity of the issue and the processes involved, some OARs will require more details, supporting facts, and documentation than others. While the examples included in this IRM only cover a few of the wide range of issues TAS sees every day in casework, case advocates (CA) can apply these recommendations and suggested language to other processes and situations. The important concept to take away is that the OAR is a powerful tool to advocate for taxpayers.

- (2) CAs should document their analysis and findings related to the OAR in TAMIS histories prior to the issuance of the OAR. For example, if a CA received a Form 433-F from the taxpayer, the CA should document their analysis of the form. All information and evaluation relating to the issuance of the OAR should be documented.
- (3) An OAR is used by TAS to request assistance from an OD/function to complete an action on a TAS case when TAS does not have the authority to take the required action(s). The OAR provides an audit trail of TAS requests to the OD/functions and their responses to TAS. Using TAMIS to generate the OAR and track the responses, the OD/functions, as well as TAS, can also create reports that identify units, issues and time spent on correcting the taxpayer's accounts. For guidance on when to issue a Taxpayer Assistance Order (TAO) in lieu of an OAR, see IRM 13.1.20, TAS Taxpayer Assistance Order (TAO) Process, and review current Internal Guidance Memorandums (IGMs).
- (4) IRM 13.1.4, TAS Authorities, outlines TAS's authorities and provides guidance when an OAR is necessary. See Delegation Order 13-2 (Rev.1), IRM 1.2.2.12, Delegations of Authorities for Taxpayer Service Activities, for additional guidance on TAS authorities.

- (5) For cases where an expedite processing determination has been made, the CA will generate Form 12412 within one (1) workday of the determination by the most expeditious process, usually secure email or fax.
- (6) CAs should consider using Enterprise Electronic Fax (EEFax) as a method to send the OAR to the OD/function.
- (7) For all other cases, the CA will submit Form 12412 within five (5) work days once the OAR is properly developed, including but not limited to supporting facts of the case, appropriate and pertinent research and necessary documentary evidence.

Note: Secure email is the preferred method of routing an OAR to another geographic location.

- (8) To request action(s) from, and to document actions taken by, the OD/Functions, CAs will use the TAMIS OAR screens to document the actions taken in creating, processing, and closing the OAR. The information added to the OAR screens is used to generate a TAMIS version of Form 12412 and will become a permanent record within each case. Multiple OAR records may be added. See *Creating and Working a Case on TAMIS in the TAMIS User Guide*.
- (9) The issuance of Form 12412 is not required in instances where TAS is seeking information, not action, from the IRS. In these instances, the TAS employee may send the information request in writing (for example, via secure email), but must document the information request on the TAMIS history screen. For all **actions** requested, the TAS employee must follow IRM 13.1.19.2 (1), which states that when the Taxpayer Advocate Service does not have the delegated authority to take actions necessary to resolve taxpayer issue, TAS must use Form 12412, Operations Assistance Request (OAR). For further information on where TAS does have delegated authority, see IRM 13.1.4, and IRM 13.1.18.5, Initial Actions. Remember, the OAR provides an audit trail for both TAS and the OD/function. It allows TAS and the OD/function to see the issues raised by taxpayers and the time spent on resolving the issues, which in turn influences policy and resource decisions. Information derived from OAR reports can be incorporated in the Annual Report to Congress (ARC).
- (10) In some situations, TAS may have the authority to input a final determination concerning a taxpayer's problem, but will need to refer the case to the OD/function to take additional actions for which TAS does not have the authority.

Example: A taxpayer in notice status comes to TAS for assistance with a Federal Payment Levy Program (FPLP) levy and a request for an installment agreement (IA). The taxpayer's financial situation does not allow him to meet the criteria for a streamlined IA. Because the account is in notice status and not assigned to another OD/function, TAS has the authority to input the codes to temporarily prevent future FPLP actions. However, TAS does not have the authority to put the taxpayer on a regular IA, so an OAR to Compliance Services to establish an IA would be required.

- (11) There are exclusions to the requirement that OARs must be used when requesting an action from the IRS. These exclusions have been negotiated with the IRS. Such exclusions include requesting collection holds as an initial case action, pursuant to IRM 13.1.18.5(6), Initial Actions, which may involve direct

contact with a revenue officer via telephone or e-mail or direct contact with ACS via fax or secure email. Again, because an audit trail of all actions taken on a case is important, it is necessary to make sure all information regarding the actions taken are recorded on TAMIS.

- (12) For certain issue codes, there are pre-populated OARS on TAMIS.
- (13) For certain issue codes, the specific TBOR affected is pre-populated on the OAR.

13.1.19.3 (11-14-2014)

TAS Service Level Agreements (SLAs)

- (1) TAS has negotiated national agreements with each Operating Division, known as Service Level Agreements (SLAs). These agreements outline the procedures and responsibilities for processing TAS casework when the responsibility to resolve case issues rests outside of TAS's authority.
- (2) The purpose of the procedures is to establish uniform standards for processing of work when TAS does not have the statutory or delegated authority to input the necessary corrections or make the determination to resolve the taxpayer's problem.
- (3) Refer to the TAS web page on the Intranet under "Service Level Agreements" <https://irssource.web.irs.gov/TAS/SitePages/SLA.aspx> to obtain the SLA Memoranda and Addenda.
- (4) The urgencies of a taxpayer's situation may require TAS to negotiate deviations from time frames or processes listed in an SLA with the assigned OD/function employee.

13.1.19.4 (09-29-2021)

Expedite Processing of OARs

- (1) It is important that CAs understand the taxpayer's situation and the hardship that the taxpayer is facing or is about to experience. The facts and circumstances particular to a taxpayer's case may necessitate that the case be worked more quickly than normal case processing time. 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 that case issues be worked sooner.
- (2) No OAR will automatically receive expedite processing. Requests for expedite processing of an OAR will be made on a case-by-case basis, and will be based on the facts and circumstances of the taxpayer's case.

Example: In January 2016, the Examination Division audited a taxpayer's 2014 tax return for unreported income. The taxpayer paid the assessment in full and then filed a claim for refund in May 2016. The taxpayer contacts TAS in April 2018 because he has not heard from the IRS concerning the status of his claim since the IRS acknowledged its receipt, despite repeated calls to the IRS. Research on IDRS or other systems support this assertion. As the taxpayer has attempted for almost two years to get resolution, the OAR on this TAS case should receive expedite processing.

- (3) To request expedite processing of an OAR, select the Expedite Check Box and document in the TAMIS History Screen why expedite processing of the OAR is needed. Refer to the SLA to determine the time frames that each office should follow.

- a. If the Expedite Check Box is selected, the word “**Expedite**” will display on the Form 12412 in the Criteria Code box under the actual Criteria Code. The Expedite Check Box is not automatically populated based on the criteria code of the case.

Note: OARs should only be expedited if the facts and circumstances at that time warrant the expedite. For example, if the economic burden issue has been resolved and an OAR is now needed for an audit reconsideration, the OAR for the audit reconsideration may not need to be expedited.

- b. Once the OAR is sent to Operations, the Expedite Check Box cannot be changed.
 - c. On saved OARs, once the field titled, “*Date OAR sent to OD/function*,” is completed, the Expedite Check Box can not be edited.
 - d. Based on whether the Expedite Check Box is checked, the field titled, “*Expected Acknowledge Date*,” is adjusted to reflect the time frames for response by the OD/function.
- (4) Submit Form 12412 to the appropriate OD/function within one (1) workday of the determination when expedite processing is required.

13.1.19.5
(05-05-2016)
**Operations Assistance
Request (OAR) -
Preparation**

- (1) The CA is responsible for making an IRC § 7811 Significant Hardship Determination and updating the TAMIS 7811 Determination field. Refer to IRM 13.1.18.9, Making an IRC 7811 Significant Hardship Determination, prior to forwarding the OAR to an OD/function.

Reminder: For each OAR issued on the case, the CA makes a determination on whether that OAR receives or does not receive expedite processing. For each OAR that receives expedite processing, the CA must document why expedite processing of that OAR is needed.

- (2) The CA will conduct all appropriate IDRS research and identify the issues based on case analysis and make an appropriate advocacy determination. An advocacy determination requires that the CA arrive at the best answer, conclusion or resolution to which the taxpayer is entitled or eligible that is within applicable laws, policies and procedures. **Caution:** Do not confuse making an advocacy determination with making a substantive determination. The wording on an OAR should be a recommendation (i.e., a suggestion regarding the desired outcome or resolution), not a substantive determination (i.e., a decisive conclusion directing the resolution), as TAS employees cannot make substantive determinations on a taxpayer’s account.
- (3) The CA will request all pertinent internal and external documents (i.e., copies of returns, audit reports, adjustment documents, documentation from the taxpayer, etc.).
- (4) The CA will make a request that the function take a particular action or refrain from taking a particular action, and where appropriate, outline the account adjustments that need to be effected to implement the CA’s request. Generally it should not be necessary to provide a breakdown of adjustments with transac-

tion codes and dollar amounts. CAs should present TAS's position by identifying the issue(s), explaining the analysis and law (if warranted) justifying a particular action or outcome, and clearly stating the action TAS is requesting to provide relief. Include this information in the *Description of Recommended Actions* section of the OAR. This section of the OAR, combined with clear and concise supporting documentation, is the vehicle for TAS to advocate for the taxpayer. If taxpayer rights are being affected by the actions or inactions of the IRS, this section is the place to include specific references to the TBOR.

- a. One OAR may involve multiple TINs and/or multiple MFTs as long as they are related to the actions being requested in the OAR and can be worked by the unit to which the OAR is directed.
- b. There will be times that TAS will need to include specific dollar amounts for OAR actions that are not considered substantive tax determinations or account adjustments requiring specific transaction codes. These instances would include specifying a dollar amount for an IA or for correcting a clear administrative error.

Example: A taxpayer owes \$60,000 (tax, penalty, and interest). His Collection Information Statement (CIS) reflects that he can afford \$1,500 per month, but the taxpayer requests an IA for \$1,250 per month because he needs \$250 per month to pay medical expenses for his elderly parent. If the CA does not advocate on the OAR for the \$1,250 per month IA, the OD will set the amount at \$1,500. The CA should advocate through the OAR for the \$1,250, since the taxpayer is responsible for \$250 in medical expenses incurred by his elderly parent and has provided receipts for the monthly prescription expenses and since it will full pay the balance within 72 months and before the collection statute expires.

Suggested OAR Language: The taxpayer came to TAS concerning his tax liability and is seeking an IA to resolve the tax matter. TAS has completed an analysis of his financial statement and supporting documentation and has analyzed his ability to pay via the IAT Compliance Suite Payoff Calculator. Please see our attached payoff calculation. Based on our analysis, TAS is recommending that the TP be granted an IA of \$1,250 per month due on the 15th of each month. This amount will full pay the balance owed within the Collection Statute Expiration Date (CSED) and meet the criteria under the six-year rule. This amount takes into account that the taxpayer is responsible for \$250 in medical expenses incurred by his elderly parent and has provided receipts for the monthly prescription expenses. This would be in accordance with IRM 5.14.1.4.1, six-year rule, one-year rule and IRC 6159. The rights under the TBOR that are affected are the Right to Finality, the Right to Quality Service and the Right to a Fair and Just Tax System. Per the SLA, if you disagree with the recommendation, please contact me with an explanation and allow me at least three (3) working days to review your response and provide additional information. Please return the completed OAR to TAS documenting all actions taken.

Example: A taxpayer disputing a balance due from an audit. The CA notices that the audit report reflects an increase of \$750 in tax. An IDRS review shows an assessment input by the Centralized Case Processing Unit (CCP) of \$850 in tax, overstating the liability by \$100.

Suggested OAR Language: A taxpayer came to TAS disputing a balance due from an audit. TAS has reviewed the attached and agreed signed audit report showing a balance due of \$750, which does not

reflect the amount on IDRS of \$850. It is TAS's position that there was an error when the adjustment was input on the taxpayer's account. TAS is recommending that the IRS correct the error that occurred when adjusting the taxpayer's account. This correction will be to reduce the tax assessment by \$100, adjust the penalty and interest accordingly, remove any freeze codes, and return the completed OAR to TAS documenting the actions taken. Per the SLA, if you disagree with the recommendation, please contact me with an explanation and allow me at least three (3) workdays to review your response and provide additional information.

- (5) The CA will not include any adjustment documents (*i.e.*, Form 3870, *Request for Adjustment*) as supporting documentation.

Note: TAMIS history should never be attached to an OAR.

IRM 13.1.5.4, Principles to Guide TAS's Exercise of Discretion Under IRC § 7803(c)(4)(A)(iv).

- (6) **Authority to Determine on Behalf of IRS versus Making an Advocacy Determination.** Our statutory mission as advocates requires that we assist taxpayers in resolving their problems with the IRS. This mission requires us to assess the taxpayer's problems, analyze all applicable facts, law, policies, and procedures to arrive at a conclusion or determination as to the correct answer or set of answers for the taxpayer and advocate from that basis. The best way to understand the taxpayer's situation is through person to person contact with the taxpayer, as better described in IRM 13.1.24.3.1 , *Advocating Through Person to Person Contact*. While TAS generally does not have the authority to overturn a substantive determination already made by the IRS, or to input a determination on an account controlled by the IRS, TAS employees, in their role as advocates, must arrive at a conclusion about the relief to which a taxpayer is entitled under the applicable law, policies and procedures.
- (7) **Under Developed OARs vs. Fully Developed OARs.** A fully developed OAR includes the following information in the *Description of Recommended Actions* section of the OAR:
- Issue;
 - Reason(s) supporting TAS's request;
 - Description of the documentation attached to the OAR, and how it supports the recommendation;
 - Cites to applicable law (*e.g.*, code section, regulation, court case, revenue ruling, or revenue procedure) where warranted. (Attach Counsel Memorandum or Technical Advisors' advice, if appropriate.);
 - Cites to specific rights under the TBOR that are being affected by the actions of the IRS, if warranted; and
 - Specific actions TAS is asking the OD/Function to take or consider.

Example:

Compliance OAR Examples		
Issue	Under Developed OAR	Fully Developed OAR
EITC Audit Reconsideration Taxpayer was audited and disallowed EITC claimed for a 16 year old granddaughter. The taxpayer has provided the requested documentation but IRS continues to disallow the EITC. The taxpayer is requesting TAS assistance.	Taxpayer was audited and disallowed the EITC for the granddaughter that was claimed. The taxpayer requests the IRS allow EITC.	<p>The IRS audited taxpayer's [year] tax return and disallowed the EITC that was claimed for a dependent granddaughter. It is TAS's position that the taxpayer is entitled to claim the granddaughter as a qualifying child for EITC in tax year [enter year]. The granddaughter was age 16 and resided with the taxpayer for 12 months during the year. The taxpayer provided all support for her. The attached documents support TAS's position:</p> <ul style="list-style-type: none"> • The granddaughter's birth certificate, the birth certificate for her mother which verifies the relationship to the taxpayer and verifies the granddaughter's age. • Lease agreements covering [tax year] verifies at least six months of residency. • School report cards, mailed to taxpayer's residence, for school years [school years] verify residency throughout the [year] tax year. • Medical records and insurance statements verify residency and relationship. • Granddaughter's driver's license / government issued ID, issued in [month, year], verifies her address. <p>Thank you in advance for reviewing the documents and adjusting the account. Per the SLA, if you disagree with the recommendation, please contact me with an explanation and allow me at least three (3) workdays to review your response and provide additional information.</p>

Compliance OAR Examples		
Issue	Under Developed OAR	Fully Developed OAR
Substitute for Return (SFR) Reconsideration	Taxpayer filed his original return as indicated on IDRS TC976. Please adjust account based on return and let me know when refund will be issued. If you need any other information, let me know.	<p>With this OAR I've mailed to you, I am attaching the TC 976 package I secured from Files of the Form 1040, and schedules filed by the taxpayer and received by the IRS on [dated received]. Based on this information, it is TAS's position that:</p> <ul style="list-style-type: none"> • The taxpayer is entitled to a reduction of the Adjusted Gross Income (AGI), Taxable Income (TXI), and tax. • The taxpayer is entitled to three additional exemptions. • ENMOD should be updated to reflect joint filing status and the current address, as indicated on the return. <p>Please input all necessary adjustments to reflect the taxpayer's correct amount of tax, adjust any related penalties and interest, release freeze codes (as appropriate), and return the completed OAR to TAS documenting all actions taken.</p> <p>Per the SLA, if you disagree with the recommendation, please contact me with an explanation and allow me at least three (3) workdays to review your response and provide additional information.</p>

Compliance OAR Examples		
Issue	Under Developed OAR	Fully Developed OAR
Installment Agreement	Taxpayer is requesting an installment agreement. Form 433-A, <i>Collection Information Statement</i> , is attached for your review. If you need anything else, please contact me.	The taxpayer came to TAS concerning the balance owing and is seeking an IA to resolve the tax matter. TAS has reviewed and analyzed the Form 433-A and completed the IAT Compliance Suite Payoff Calculator. TAS is recommending that the IRS grant the taxpayer an IA of \$350 per month, due on the 1st of each month. The IAT Payoff Calculator shows that the taxpayer meets streamline IA criteria and the IA will be full paid before the CSED and within 72 months. No CIS is required and lien filing is not recommended, unless the IA defaults. Please see the attached payoff calculation. Please establish an IA and return completed OAR to TAS documenting all actions taken. Per the SLA, if you disagree with the recommendation, please contact me with an explanation and allow me at least three (3) workdays to review your response and provide additional information.
Currently Not Collectible (CNC)	I have attached the taxpayers' statement indicating they are unable to pay at this time. Place the account in CNC status.	The taxpayers came to TAS because they are unable to pay their tax liability. TAS has reviewed and analyzed their financial statement and completed the allowable expense calculator that shows that the taxpayers qualify for CNC status. Please see the attached allowable expense calculation showing our analysis. TAS is recommending that the IRS place the taxpayers in CNC status, closing code 26, release the current levy and provide TAS with a copy of the release. This will be in accordance with IRM 5.16.1.2.9, Hardship, or IRM 5.19.17.2.1.3, Unable to Pay - Hardship, and IRC 6343(a)(1)(D). When all actions are complete, please return the completed OAR to TAS documenting all actions taken. Per the SLA, if you disagree with the recommendation, please contact me with an explanation and allow me at least three (3) workdays to review your response and provide additional information.

Example:

Accounts Management (AM) OAR - Examples		
Issue	Under Developed OAR	Fully Developed OAR
Form 8379, Injured Spouse Claim	Please review the attached Form 8379 and issue refund to taxpayer.	Per IDRS, the account is controlled by XX00000000. I am attaching Form 8379 and supporting documentation provided by the taxpayer. I am also attaching the AMS, Injured Spouse Worksheet Computation. Because the taxpayer resides in a community property state, the amount of the refund is calculated based on the rules specific to [insert name of state]. It is TAS's position the wife is entitled to a refund of \$1,243. Please issue refund to wife only, input the necessary transactions, release freeze codes (as appropriate), and return completed OAR to TAS documenting all actions taken. Per the SLA, if you disagree with the recommendation, please contact me with an explanation and allow me at least three (3) workdays to review your response and provide additional information.

Accounts Management (AM) OAR - Examples		
Issue	Under Developed OAR	Fully Developed OAR
Form 1040X, Amended U.S. Individual Income Tax Return	Please locate taxpayer's Form 1040X and process. Please return copy of 1040X with OAR.	I am attaching a copy of Form 1040X the taxpayer submitted to report an additional Form W-2 received after filing the original return. The IRS received the amended return on [insert date]. IDRS reflects no actions taken to correct the account. It is TAS's position the IRS should input the adjustment to increase the AGI, TXI, tax, and withholding and issue refund of \$572. Please input the necessary transactions, release freeze codes (as appropriate), and return completed OAR to TAS documenting all actions taken. Per the SLA, if you disagree with the recommendation, please contact me with an explanation and allow me at least three (3) workdays to review your response and provide additional information.

- (8) ***OARs Requiring Neutral Language*** There are times that TAS employees will need to prepare OARs using neutral or nonspecific language. TAS employees may find themselves in a situation where they are unable to advocate for the taxpayer because the law prevents relief or the IRM allows for OD/function employees to make a determination based on the facts presented and TAS agrees with the OD's determination based on the facts presented. In other cases, after numerous requests for documents (for which no alternative documentation exists or can be identified) a CA may be unable to reach a conclusion that, given the supporting evidence, the taxpayer is entitled to the claimed relief. Also, there may be situations where the CA is unable to reach a conclusion that a taxpayer is entitled to the claimed relief. When these situations arise, the CA must make an advocacy determination as to whether or not an OAR to the OD is required or necessary, and if the action taken will directly or indirectly harm the taxpayer, especially in collection matters. TAS must protect the taxpayer's Right to Appeal an IRS Decision in an Independent Forum and may issue an OAR when the TAS employee has ensured that the

taxpayer is entitled to appeal rights in their specific matter. An ITAP referral is highly recommended for review and validation of the employee's conclusion and advocacy determination.

Example: The taxpayer is a self-employed realtor who pays other self-employed individuals to "stage" properties for showings. He reports payments to these independent contractors via Form 1099-MISC. The taxpayer failed to complete and submit those Forms 1099-MISC timely in 2009 and was assessed a penalty. The taxpayer is requesting abatement of that penalty, and his explanation for filing late is that the real estate market downturn substantially reduced his cash flow, so he did not have the funds to pay his accountant to prepare the forms on time. He provides copies of bank statements and a letter from his accountant confirming that the accountant would not perform additional work for the taxpayer until he made a payment towards his outstanding balance. **Suggested OAR Language** I am attaching a letter from the taxpayer explaining the reason why he was unable to file his information returns timely and copies of bank statements and a letter from the taxpayer's accountant. If, after your review, you determine the taxpayer qualifies for penalty relief, please input the adjustment to remove the penalty and associated interest, and return the completed OAR to TAS documenting all actions taken. If you determine the taxpayer is not eligible for penalty relief, please generate the appropriate notice that will provide the taxpayer with appeal rights and provide TAS with a copy when you return the completed OAR to TAS documenting all actions taken.

13.1.19.6
(11-14-2014)
**Operations Assistance
Request (OAR)
Responsibilities**

- (1) The following sections provide a general explanation about the responsibilities of the TAS OAR Liaison, the OD/function (Liaison, the OD/function employee assigned the OAR), and the CA in the OAR process. For specific guidance related to each BOD and Function, refer to the unit's SLA on the TAS SLA Website. <https://irssource.web.irs.gov/TAS/SitePages/SLA.aspx>

13.1.19.6.1
(02-01-2011)
**TAS OAR Liaison
Responsibilities**

- (1) Each TAS office will designate a TAS OAR Liaison.
- (2) The TAS OAR Liaison is responsible for ensuring the OAR is routed to the correct place.
- (3) The TAS OAR Liaisons will assist with forwarding OARs from their respective office to the appropriate OD/function OAR Liaison via Form 3210, *Document Transmittal*, using the established SLA Addenda. See <https://irssource.web.irs.gov/TAS/SitePages/SLA.aspx> for copies of the SLAs. If the OD/function has established an electronic OAR mailbox and has specified that all OARs are to be emailed to the electronic mailbox, then no Form 3210, Document Transmittal, is needed.
- (4) The TAS OAR liaison will ensure the OAR is properly completed, including whether expedite processing is warranted, and all necessary documents are attached. Any high profile or imminent statute cases will be prominently identified.

13.1.19.6.2
(11-14-2014)

**Business Operating
Division (BOD)/Function
OAR Liaison
Responsibilities**

- (5) The TAS OAR liaison will also be the contact point for the Operational OAR Liaisons on administrative and procedural matters that are not specific to the substance of a particular case. Substantive case issues are the responsibility of the CA.
- (1) The OD/function will designate an OD/function OAR Liaison in each office that receives OARs from TAS.
- (2) The OD/function OAR Liaisons will use Form 3210, *Document Transmittal*, secure email, facsimile, or by telephone, to both acknowledge receipt and to provide the name and phone number of the IRS employee assigned to work the case within one (1) work day of receipt of the OAR involving any TAS case that has “**EXPEDITE**” notated under the actual Criteria Code in the Criteria Code box on the Form 12412. If the OAR was sent to an electronic OAR mailbox set up by the OD/function, then the OD/function OAR liaisons will provide the name and telephone number of the IRS employee assigned to work the OAR by email to TAS instead of on Form 3210, Document Transmittal.
- (3) For an OAR involving Expedite Processing, the OD/function OAR Liaisons (for LB&I, the employee working the case), will provide, within three (3) work days of acknowledging receipt of the OAR, a decision on whether or not they will provide the relief requested. The decision will be in writing, via facsimile, secure email or hand delivery to the TAS Case Advocate.
- (4) The OD/function OAR Liaisons (for LB&I, the employee working the case), will use Form 3210, secure email, facsimile, or by telephone, to both acknowledge receipt and to provide the name and phone number of the IRS employee assigned to work the case within three (3) work days of receipt of a non-expedited TAS OAR.
- (5) The OD/function OAR Liaisons may have responsibilities specific to their individual SLA. See the SLAs and Addenda at <https://irssource.web.irs.gov/TAS/SitePages/SLA.aspx> for more information.

13.1.19.6.3
(09-29-2021)

**OD/Function Employee
Assigned the OAR
Responsibilities**

- (1) The OD/function employee assigned the OAR will discuss and reach agreement with the CA on the recommended action plan, substantive case issues, and the proposed follow-up and completion dates.
- (2) While the assigned CA will be responsible for keeping the taxpayer or authorized representative apprised of the progress of his or her case, this does not prohibit the OD/function employee assigned the OAR from making necessary contacts with the taxpayer or practitioner.
- (3) The OD/function employee assigned the OAR will discuss his or her findings and recommendations on the final disposition of the OAR with the CA.
- (4) If the OD/function employee needs additional time to complete the actions and cannot meet the completion date requested by the CA, the OD/function employee will contact the CA, on or before the OAR completion date, to establish, by mutual agreement, a negotiated completion date.

Note: Before agreeing to a revised completion date, consider the taxpayer's needs, and the facts and circumstances of the case. In some cases, it may be important to hold the IRS to the original date, so elevate the discussion to the manager.

- (5) If the CA and the OD/function employee assigned the OAR cannot agree upon the resolution to the taxpayer's problem, both the TAS employee and the OD/function employee will elevate this disagreement to their respective managers.
- (6) If actions requested on the OAR cannot be completed by the requested completion date, or by any negotiated extension date, the OD/function employee will elevate the matter through the management chain.
- (7) Upon completing the actions requested on the OAR, the OD/function employee assigned the OAR will complete section VI of Form 12412 and return it to the CA assigned the case. This will provide necessary information for accurate reporting and tracking the progress of the case. The Form 12412 will be returned within three (3) work days from the date all actions have been completed.
- (8) The OD/function employee assigned the OAR has the responsibility for providing official closing documents to the taxpayer and copies to the CA. The CA is responsible for communicating the final decision on the OAR to the taxpayer.

Note: A completed OAR assures accurate information is collected, and the taxpayer's problem is resolved. Generally, an OAR is not considered closed until the completed Form 12412 is received by TAS. See the Exception under IRM 13.1.19.6.4 (6) for instructions when the completed OAR is not returned by the OD/function.

- (9) If a non-expedited OAR is routed by TAS to the incorrect office or campus location, the OD/function OAR liaison will reject and return the OAR to TAS within three (3) work days of receipt.
 - Upon rejecting an OAR, the OD/function employee assigned the OAR will complete section VI of Form 12412, Box 2a, Reject/Return, Operations Assistance Request, and provide detailed explanation of the rejection/return in Box 2b.
 - On cases where the CA requested expedite processing, the OD/function OAR liaison will notify the TAS liaison within one (1) work day of receipt of the OAR of the reason for the OAR return.
 - If the OAR was routed to the incorrect liaison, office or campus location because the routing information in the SLA addendum has changed but was not updated by the OD/function, the OD/function OAR liaison will route the OAR to the new liaison, office or campus location and provide the assigned CA with the new routing information.

Note: The exception to this is if an OAR is misrouted to Accounts Management (AM). In these situations, TAS should push back against AM if the OAR is rejected rather than rerouting for any of the reasons listed in IRM 21.1.3.18.1., Operations Assistance Requests (OARs) Accounts Management Guidelines.

- (10) If the OD/function determines additional research or documentation is required on an OAR, the OD/function OAR liaison or assigned employee will contact the assigned CA within one (1) workday of the determination to obtain information and to negotiate the requested completion date.
 - a. If the assigned CA cannot provide the information within three (3) work days of the request, the OD/function will return the OAR to TAS. The OD/function OAR liaison will complete Section VI of Form 12412 indicating the reason(s) for the rejection, including that the CA did not timely provide necessary documentation upon request, and citing the IRM references (when applicable).
 - b. On cases where the CA has requested expedite processing, the OD/function OAR liaison will notify the TAS liaison within one (1) work day of receipt of the reason for the OAR's rejection.
- (11) If the OD/function believes TAS has the authority to take the action(s) requested on the OAR, the OD/function OAR liaison will contact the TAS OAR liaison within one (1) work day of the determination to discuss his or her recommendation prior to return of the OAR.
 - a. If the TAS OAR liaison agrees with the OD/function OAR liaison's recommendation, the OD/function will return the OAR to TAS and the case will be closed out of the unit's inventory. The OD/function OAR liaison will complete Section VI of Form 12412 indicating the reason for the rejection, citing IRM references.
 - b. If the OD/function OAR liaison and the TAS OAR liaison cannot reach agreement, the disagreement will be elevated to their respective immediate managers.
- (12) The OD/function employees assigned OARs may have responsibilities specific to the particular SLA. See the SLAs and Addenda at <https://irssource.web.irs.gov/TAS/SitePages/SLA.aspx> for more information.

13.1.19.6.4
(09-29-2021)

Case Advocate OAR Responsibilities

- (1) Upon receipt of the name and phone number of the OD/function employee assigned to the OAR, the CA will update TAMIS OAR Screen 2 with the negotiated completion date (if applicable) and the assigned employee's contact information, including the employee's manager information. The TAMIS History Screen will be used to record information not captured in the two OAR screens.

Reminder: Per the *TAMIS User Guide*, Saving OARs to TAMIS, when the fields for "**Expected Date Acknowledged**," "**Expected Relief Determination Date (Expedite Requests Only)**," "**Requested Completion Date**," or "**Negotiated Completion Date**" are entered and saved, those dates plus one (1) work day will automatically be added to the Case Actions Screen as follow up dates.

- (2) If the CA has not received a response or the completed OAR by the requested or negotiated completion date, the CA will follow up with the assigned OD/function employee within five work days to determine the status and document TAMIS accordingly.
 - a. If actions were not completed by the agreed date, and the OD/function has been working the case, the CA will contact the OD/function employee

and establish a negotiated completion date, if the taxpayer will not be harmed. Generally, however, the CA should not establish multiple renegotiated completion dates.

- b. If the OD/function has not been working the case, or if the taxpayer will be harmed due to the delay, the CA will elevate to the LTA to consider issuing a TAO. If a TAO is issued, the CA will close the OAR within one (1) work day of the issuance of the TAO. The OAR is a request, while the TAO is an order. Once the TAO is issued, the OAR can be closed because the TAO, as an order, takes precedence over the OAR, a request.
- (3) The CA is responsible for keeping the taxpayer or authorized representative apprised of the status of his or her case, any delays, changes to the estimated completion date (ECD), and providing a next contact date (NCD). This does not prohibit the OD/function employee assigned the OAR from making necessary contacts with the taxpayer or practitioner.
- (4) If there are problems with the timeliness of the completion of the OAR, the CA will elevate this problem to his or her manager. The TAS manager will contact the appropriate OD/function OAR Liaison.
- (5) The CA must monitor each OAR until all actions are completed. Any incidental matters must be addressed (if applicable), and the taxpayer must be notified of all actions taken prior to closing the case.

Note: The CA is responsible for ensuring the adjustments/actions taken by an OD/function are correct and complete.

- (6) An OAR is considered closed when the completed Form 12412 is received from the OD/function. IRS must return all OARs, whether completed or rejected. If IRS does not return the OAR timely, make one (1) contact to the OD/function to get the OAR. Give the OD/function one (1) more work day to return the OAR. Notate on TAMIS history that contact was made, provide the name, number, method of contact and deadline given.

Exception: The CA may close an OAR if they can verify that all actions on the OAR were taken and posted, but only after making one attempt by phone or email to secure the completed OAR and if no response is received from the OD/function within three (3) work days of the request.

- In all cases when the completed OAR is not returned, whether the OAR was completed or rejected, **notate on OAR Screen 2, Section VI, OD/functions Actions Taken as follows: ★★OAR not returned★★**. This will allow TAS to track these issues through TAMIS reports and provide feedback to the OD/functions.
- Notify the manager and the TAS OAR liaison of the non-receipt of the OAR.
- The Area OAR Liaisons or Area Analysts will provide the information to the Deputy Executive Director Case Advocacy (DEDCA) for the scheduled briefings with the OD/functions.

- (7) Within five (5) work days of receipt of the completed Form 12412 from the OD/function, the CA will update OAR Screen 2, *Sections VI, OD/functions Actions Taken*, and *VII, Closing Information*. Within 1 work day of receipt of a returned or rejected Form 12412 from the OD/function, the CA will update OAR Screen 2, *Sections VI, OD/functions Actions Taken*, and *VII, Closing Information*. This will include information about:
- The actions taken;
 - The date those actions were completed by the OD/function;
 - The date the OAR was rejected or returned, if applicable;
 - The date the completed OAR was received;
 - Whether all recommended actions were completed by the OD/function; and
 - If the OAR was rejected, the correct reason the OAR was rejected or returned.

Note: If the OAR was rejected, the CA will review the comments, determine whether he or she agrees with the rejection, needs to re-route the OAR or needs to escalate the rejection and will then select the appropriate rejection box on OAR Screen 2.

Note: The following are the OAR Screen 2 rejection boxes:

- operating division/function disagrees with TAS recommended actions;
- TAS has authority to complete requested action;
- OAR routed to the wrong BOD/Oper.Unit/Area/Location/Unit;
- action requested in Section IV (1) is not clear;
- incomplete Form 12412;
- supporting documentation not attached;
- other (which must be explained in detail). See OAR Screen 2 in the *TAMIS User Guide*.

Note: The use of “other” should be rare, since most situations will fall under one of the preceding options. For example: if the OD returns the OAR because TAS requested that the taxpayer be placed in an IA but the OD determines that the taxpayer was recently placed in the IA that TAS is requesting, the proper rejection box would be the first one - the OD disagrees with TAS recommended actions - since the OD disagrees with TAS recommended actions. In most cases, a selection of one of the first six rejection boxes is possible.

Note: If the OAR needs to be reissued, a new OAR with a new serial number must be generated. Do not enter new or updated information on the rejected OAR and send it out again.

Note: Although an OD/function employee may select the ‘Other’ Box, the CA will determine if another box is appropriate and update if necessary or give a written description if ‘Other’ is appropriate.

Note: The CA must enter a date in the “Date Completed OAR Received” field on OAR screen 2, Section VI, OD/functions Actions Taken for the OAR to close in TAMIS.

Example: On March 1, Exam inputs a direct deposit refund based on an OAR from TAS. The CA never receives the completed OAR form back from Exam.

On April 30, the CA researches IDRS and finds the March 7 manual refund posted in the April 15 cycle. The CA calls the OD OAR Liaison requesting the completed OAR on April 30. On May 3, if the CA still has not received a completed OAR, the OAR can be closed on TAMIS using a closing date of May 3 after notating ****OAR not returned**** in OAR screen 2, Section VI, OD/functions actions taken.

- (8) When the OD/function returns the Form 12412 indicating that all the actions were taken but the correct posting code is not on the module (*i.e.*, not AP/EP, PN or UP) then contact the OD/function to advise them that the correct posting code is not on the module and the OAR is still open. Request that the OD/function correct the action and advise TAS when completed.
- (9) The CA must document TAMIS throughout the OAR process. For those items that cannot be recorded or updated on the OAR Screens, the CA will use the appropriate TAMIS screens.

Example: The taxpayer wants all subsequent contacts made through a Certified Public Accountant (CPA) and provides the CA with a completed Form 2848 , *Power of Attorney and Declaration of Representative*. The CA contacts the OD/function employee assigned to the OAR and provides the POA to that employee. This information cannot be captured on the OAR Screens and would be documented on the TAMIS POA and History Screens.

- (10) The CA must be alert to issues that are causing unnecessary delays and harming the taxpayer during the OAR process, and elevate to the LTA to consider issuing a TAO.

Example: A taxpayer contacts TAS to expedite a Substitute for Return(SFR) reconsideration because a Federal Tax Lien has been filed against the taxpayer for the liability. The taxpayer is scheduled to close on the sale of his home, and does not have sufficient equity to full pay the lien. If the SFR reconsideration is accepted and an adjustment input, the liability will be eliminated, and the Federal Tax Lien can then be released. An OAR was sent for the SFR reconsideration five (5) weeks ago, and still no action has been taken on the account, even though the requested completion date has expired, and the managers of the CA and the OD/function employee have had a discussion. The taxpayer is scheduled to close on the sale of the home in two (2) weeks, and needs the proceeds from the sale of the home to pay moving expenses for a job he is scheduled to start in another state. The Lien Unit will not issue a Release of Lien until the adjustment has been input on IDRS and the status is pending (PN). The delay in working the reconsideration will cause economic harm to the taxpayer, and the delay by the OD/function in working the OAR is unreasonable. After discussing the circumstances with the LTA, TAS issues a TAO to the manager of the unit.

13.1.19.7
(05-05-2016)

**OARs - Operating
Division or Functional
Unit Disagrees - Action
Not Taken**

- (1) If the agreed upon action is not completed by the agreed upon date or an agreement with the OD/function cannot be reached, the CA will elevate the issue to his or her manager. The CA will ensure the case is well documented for review. A referral to the Internal Technical Advisor Program (ITAP) or discussion with an appropriate ITAP technical advisor is recommended, especially if a technical advisor previously assisted with the OAR.
- (2) For Expedite OARs, elevate the OAR to a manager within one (1) work day of the date the OD/function communicated they would not be taking the actions requested on the OAR.
- (3) For non-expedite OARs, elevate the OAR to a manager within five (5) work days of the date the OD/function communicated they would not be taking the actions requested on the OAR.
- (4) The CA will document the OD/function employee's basis for denying the action requested on the OAR (*e.g.*, under what provision of the IRC, IRM, procedural memoranda, *etc.*). The CA will update the OAR Screens with the name and contact information of both the OD/function employee assigned to the OAR and that employee's manager.
- (5) The CA's manager will review the case to determine whether the OD/function action requested is appropriate. The LTA or manager will negotiate with OD/function management. If the OD/function agrees to take the action by the designated date, the case will be returned to the assigned CA who will :
 - a. Inform the taxpayer (preferably by telephone) of the agreed upon action and anticipated closing date;
 - b. Monitor the case actions;
 - c. Address any related issues (if applicable); and
 - d. Close the case if the actions are completed and the OAR is returned by the designated date.
- (6) If agreement is not reached by the manager/LTA on the appropriate course of action, or the actions are not completed timely and a negotiated completion date cannot be agreed upon or the taxpayer would be harmed by a delay, the case will be elevated to the LTA and steps taken to issue a TAO if the taxpayer meets the definition of significant hardship in IRC § 7811. See IRM 13.1.20, Taxpayer Assistance Order (TAO) Process. If a TAO is issued, the CA must close the OAR within one (1) work day of the issuance of the TAO.
- (7) If the CA's manager disagrees with the proposal for a TAO to be issued, the manager will work with the CA to develop a different proposal to the OD/function. If the OD/function agrees to take the revised action by the indicated date, follow the above outlined course of action. If the OD/function does not agree, consider issuing a TAO if the taxpayer meets the significant hardship definition in IRC § 7811. Refer to IRM 13.1.18.9, Making an IRC 7811 Significant Hardship Determination.
- (8) After all actions have been taken by the OD/function, the CA will determine if there are any other issues to resolve. If so, the CA will take all actions necessary to resolve the case and contact the taxpayer to explain the actions taken.

13.1.19.8
(09-29-2021)
Deleting OARs

- (1) There are certain times when an OAR will need to be deleted. For instance, there are OARs created erroneously after the issue was resolved or there are situations where the OAR is created but the taxpayer's issue resolved before the OAR was issued.
- (2) The CA should notify his or her manager that the OAR needs to be deleted and provide the reasons for the deletion.
- (3) Only users with permission level 4 or higher may remove an OAR from TAMIS once it is saved.
- (4) The TAMIS history should be updated to include the reasons for the deletion.
- (5) Prior to the deletion of the OAR, the CA will generate and save a copy of the OAR that is to be deleted (Form 12412) and attach the copy to the TAMIS case or place a printed copy in the case file.

13.1.19.9
(09-29-2021)
TAS eOAR Mailboxes

- (1) All TAS offices shall use the eOAR mailbox in conjunction with the OAR process. This will allow employees (including back-ups) to regularly monitor and distribute OAR responses to the case advocates. Timely monitoring is essential to ensure that cases are worked timely to resolve hardships without delays.
- (2) All OARs will include an instruction to return the OAR via secure email to the CA and send a copy to the office's eOAR mailbox.
- (3) In the event of an office closure (due to a natural disaster or other event), EDCA ITS personnel will access the eOAR mailboxes to review the incoming OAR responses and determine the appropriate action to be taken for the taxpayer. Such actions may include the reassignment of the case, contact with the function, or elevation of the matter to management.
- (4) In the event of an extended office closure, EDCA ITS will determine whether an out of office message should be added to the mailbox to inform the function of the office's closure and will have the ability to add such message.

13.1.19.10
(09-29-2021)
Bulk OARs

- (1) There are times when it is recommended that bulk OARs be used to resolve specific issues for taxpayers. Generally, offices will be informed by TAG that a particular issue would be best handled by the use of the bulk OAR. In these situations, the offices should follow the direction of TAG and case advocates should not be issuing individual OARs.

This Page Intentionally Left Blank

Advocating With Operations Assistance Requests (OARs) 13.1.19

page 23

Exhibit 13.1.19-1 (09-29-2021)

Terms

Terms	Definitions
Advocacy Determination	When a CA assesses the taxpayer's problem, analyzes the facts of the case and arrives at a conclusion or resolution that will provide relief to which the taxpayer is eligible or entitled under applicable law, policies or procedure.
BOD/function OAR liaison	The individual in the IRS OD/function responsible for acknowledging receipt of the OAR and providing to the CA the name and telephone number of the OD/function employee assigned to the OAR. Other duties of the liaison are contained in the specific SLA.
Delegated Authorities	Delegated authorities, both administrative and procedural, are granted to the National Taxpayer Advocate by the Commissioner and re-delegated to TAS employees. These authorities allow TAS to resolve routine issues in the same manner as other IRS functions exercising the same authority.
Expedited Processing	An OAR issued with the request that the actions stated within be acted upon within three business days of the receipt of the OAR.
Form 12412	The form used to issue an OAR.
Installment Agreement (IA)	An agreement with a taxpayer to pay any tax due in installments to facilitate full or partial collection of the tax.
Operations Assistance Request (OAR)	Conveys a recommendation or request that the IRS act to resolve when TAS lacks the statutory or delegated authority to resolve a taxpayer's problem.
Service Level Agreement (SLA)	An agreement between TAS and different IRS business units which govern the OAR process between TAS and the particular business unit.
Streamlined Installment Agreement	An installment agreement between the IRS and the taxpayer to make monthly payments to satisfy the tax liability when the aggregate assessed amount of the liability (tax, penalty and interest) is \$50,000 or less.
TAMIS OAR screen	A specific screen on TAMIS where OARs are generated and information about the OARs is recorded.

Exhibit 13.1.19-1 (Cont. 1) (09-29-2021)**Terms**

Terms	Definitions
TAS OAR liaison	The individual in each local TAS office that has the responsibility to ensure OARs are complete before they are issued, to ensure that OARs are properly routed and to forward OARs to the appropriate OD/function liaison.
Taxpayer Advocate Management Information System (TAMIS)	TAS uses TAMIS to record, control and process cases and to analyze the issues that bring taxpayers to TAS.
Taxpayer Assistance Order (TAO)	A statutory tool used by TAS to order the IRS to take certain actions, cease certain actions or refrain from taking certain actions. See IRC § 7811 and IRM 13.1.20, TAS Taxpayer Assistance Order (TAO) Process.

Exhibit 13.1.19-2 (09-29-2021)

Acronyms

Acronym	Definition
AGI	Adjusted Gross Income
AMS	Automated Management System
ARC	Annual Report to Congress
AP	Adjustment pending
BOD	Business Operating Division
BOE	Business Objects Enterprise
CA	Case Advocate
CCP	Centralized Case Processing
CIS	Collection Information Statement
CQRS	Case Quality Review System
CSED	Collection Statute Expiration Date
DEDCA	Deputy Executive Director Case Advocacy
DNTA	Deputy National Taxpayer Advocate
ECD	Estimated Completion Date
EDCA ITS	Executive Deputy, Case Advocacy, Intake and Technical Support
EEFax	Enterprise Electronic Fax
EITC	Earned Income Tax Credit
eOAR	electronic OAR
EP	Adjustment pending, to the Entity of the TIN, not the module
FPLP	Federal Payment Levy Program
IA	Installment Agreement
IDRS	Integrated Data Retrieval System
IRM	Internal Revenue Manual
IRS	Internal Revenue Service
ITAP	Internal Technical Advisor Program
LTA	Local Taxpayer Advocate
MFT	Master File Tax
NCD	Next Contact Date

Exhibit 13.1.19-2 (Cont. 1) (09-29-2021)**Acronyms**

Acronym	Definition
OAR	Operations Assistance Request
OD	Operating Division
PN	Pending
SFR	Substitute for Return
SLA	Service Level Agreement
TAG	Technical Analysis and Guidance
TBOR	Taxpayer Bill of Rights
TAMIS	Taxpayer Advocate Management Information System
TAS	Taxpayer Advocate Service
TIN	Taxpayer Identification Number
UP	Unpostable