



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

13.1.19

SEPTEMBER 8, 2025

EFFECTIVE DATE

(09-08-2025)

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) IRM 13.1.19.1.3 - Section revised to align with Phoenix Inventory Management System. IPU 25U3522 issued 07-29-2025.
- (2) IRM 13.1.19.1.6 - Updated to replace "TAMIS User Guide" with "Phoenix User Guide". IPU 25U3522 issued 07-29-2025.
- (3) IRM 13.1.19.1.6 - Removed reference and link to **Phoenix User Guide**. IPU 25U3544 issued 08-06-2025.
- (4) IRM 13.1.19.2 - Revised and updated to align with new Phoenix Inventory Management System. IPU 25U3522 issued 07-29-2025.
- (5) IRM 13.1.19.2(4) - Updated Delegated Authorities IRM reference to IRM 13.1.4.2.2.3 "Delegation Order No. 13-2 (Rev. 1), Authority of the National Taxpayer Advocate to Perform Certain Tax Administration Functions. IPU 25U3522 issued 07-29-2025.
- (6) IRM 13.1.19.4 - Revised content to align with new Phoenix Inventory Management System. IPU 25U3522 issued 07-29-2025.
- (7) IRM 13.1.19.5 - Revised section and updated to remove IRC 7811 Significant Hardship Determination to align with new Phoenix Inventory Management System. IPU 25U3522 issued 07-29-2025.
- (8) IRM 13.1.19.5(7) - Added new paragraph (7) to refer to IRM 13.1.24.6.4.7, Whether to Issue OARs or TAOs. IPU 23U0947 issued 09-11-2023.
- (9) IRM 13.1.19.5(9) - Removed and Added as new subsection IRM 13.1.19.5.1 "Neutral Language OARs" with clarifying explanation and examples. IPU 25U3522 issued 07-29-2025.
- (10) IRM 13.1.19.5.1 - Neutral Language OARs: New Subsection. IPU 25U3522 issued 07-29-2025.
- (11) IRM 13.1.19.6 - Added IRM 25.30 SLA reference. IPU 25U3522 issued 07-29-2025.
- (12) IRM 13.1.19.6.1 - Revised and updated to align with new Phoenix Inventory Management System. IPU 25U3522 issued 07-29-2025.
- (13) IRM 13.1.19.6.2(3) - removed requirement for the Business Operating Division (BOD) to provide TAS with a no relief determination for expedite OARs. IPU 25U3522 issued 07-29-2025.
- (14) IRM 13.1.19.6.4 - Section completely revised to align with new Phoenix Inventory Management System. IPU 25U3522 issued 07-29-2025.
- (15) IRM 13.1.19.7 - Section completely revised to align with new Phoenix Inventory Management System. IPU 25U3522 issued 07-29-2025.

- (16) IRM 13.1.19.8 - Renamed section "Closing Unissued OARs", and revised content to align with new Phoenix Inventory Management System. IPU 25U3522 issued 07-29-2025.
- (17) Exhibit 13.1.19-1 - Added Phoenix Specific terms. IPU 25U3522 issued 07-29-2025.
- (18) Exhibit 13.1.19-2 - Added additional Acronyms. IPU 25U3522 issued 07-29-2025.
- (19) Exhibit 13.1.19.9 - Removed (3) & (4), to align with TAS procedures. IPU 25U3522 issued 07-29-2025.
- (20) IRM 13.1.19 - Various grammatical or editorial changes, and corrections to links made throughout.

EFFECT ON OTHER DOCUMENTS

IRM 13.1.19 dated September 29, 2021, is superseded. The following IRM Procedural Updates (IPUs), issued from November 11, 2023, through August 6, 2025, have been incorporated into this IRM: 23U0947; 25U3522; 25U3544.

AUDIENCE

Taxpayer Advocate Service

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

13.1.19

Advocating With Operations Assistance Requests (OARs)

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

- (1) *Purpose:* This section provides guidance about 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 an 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 employees within their purview are following the procedures contained within this IRM.

13.1.19.1.3
(07-29-2025)
Program Reports

- (1) Reports to monitor OARs are derived from Phoenix 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 Phoenix Reports and dashboards 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
(08-06-2025)
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
- (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 Orders (TAOs); and
- IRM 13.1.24, Advocating for Case Resolution.

13.1.19.2
(07-29-2025)

TAS OAR Process Overview

- (1) When TAS does not have delegated authority to take the 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 must document their analysis and findings related to the OAR in a Phoenix Post 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, in addition to providing an avenue to create reports, for both TAS and OD/functions to use to identify units, issues and time spent on correcting the taxpayer's account. For guidance on when to issue a Taxpayer Assistance Order (TAO) in lieu of an OAR, see IRM 13.1.20, TAS Taxpayer Assistance Orders (TAOs), 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 13.1.4.2.2.3, Delegation Order No. 13-2 (Rev. 1), Authority of the National Taxpayer Advocate to Perform Certain Tax Administration Functions, for additional guidance on TAS authorities.

- (5) For cases where an expedite processing determination is made, the CA will generate Form 12412 within one (1) workday of the determination and issue it to the OD/function using the most expeditious process available, usually secure email or Enterprise Electronic Fax (EEFax).
- (6) For all other cases, the CA will submit Form 12412 within five (5) workdays once the OAR is properly developed. The OAR should include, 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.

- (7) To request action(s) from, and to document actions taken by, the OD/Functions, CAs will use the 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 Form 12412 and will become a permanent record within each case. Multiple OAR records may be added.
- (8) 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 in the case history. 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).
- (9) In some situations, TAS may have the authority to input a final determination concerning a taxpayer's problem. However, the case must be referred to the OD/function to take additional actions for which TAS does not have 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 them 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.

- (10) 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 EEFax 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 Phoenix.

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 SLA Page*, to obtain the SLA IRMs, Memoranda, and Addenda.
- (4) TAS and the OD/function employee may negotiate deviations from time frames or processes listed in an SLA based on the urgency of a taxpayer's situation when necessary.

13.1.19.4
(07-29-2025)
**Expedite Processing of
OARs**

- (1) It is important that CAs understand the taxpayer's situation and the hardship 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 expeditiously than the 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 are made on a case-by-case basis and are based on the facts and circumstances of the taxpayer's case.

Example: In January 2023, the Examination Division audited a taxpayer's 2021 tax return for unreported income. The taxpayer paid the assessment in full and then filed a claim for refund in May 2023. The taxpayer contacts TAS in April 2025, concerning the status of the claim. The taxpayer asserts that the IRS acknowledged receipt of their claim but has not replied to their repeated follow-up inquiries. Research of IDRS and other systems support taxpayer's assertion. Therefore, since the taxpayer has attempted for almost two years to get resolution and has been unsuccessful, the OAR on this TAS case should receive expedite processing.

- (3) To request expedite OAR processing, select the Expedite Check Box on the OAR and document in a Phoenix Post 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 of the case 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 OD/function Liaison, 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 cannot be edited.
 - d. By entering and saving a Requested Completion Date on the OAR, Phoenix will automatically create a TASK with a follow up date using the Requested Completion Date plus one (1) workday.
- (4) Submit an Expedited Form 12412 to the appropriate OD/function within one (1) workday of the determination when expedite processing is required.

13.1.19.5
(07-29-2025)
**Operations Assistance
Request (OAR) -
Preparation**

- (1) The CA will conduct all appropriate IDRS research to 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.
- (2) The CA will request all pertinent internal and external documents (*i.e.*, copies of returns, audit reports, adjustment documents, documentation from the taxpayer, etc.).
- (3) The CA will complete all required fields on the OAR in Phoenix, generate the OAR, print or save the OAR and issue the OAR per the SLA.

Note: Entering and saving a Requested Completion Date or Negotiated Completion Date on an OAR in Phoenix will automatically create a TASK with a follow-up date using the Requested Completion Date or Negotiated Completion Date plus one (1) workday and will close out the prior OAR related Completion date TASK.

- (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 needed to implement the CA’s request. Generally, it should not be necessary to provide a breakdown of adjustments with transaction 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* field of the OAR. This information, 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, edit the Impacted Rights field located in Phoenix’s Case Actions/OAR/OAR Details section.
- a. One OAR may involve multiple Taxpayer Identification Numbers(TINS) and/or multiple Master File Transactions(MFTs) when they are related to the actions being requested in the OAR and can be worked by the unit to which the OAR is directed. When issuing an OAR involving action (e.g.,

credit transfer) on a spouse's TIN or related TIN clearly explain and include the secondary TIN (e.g., Spouse's TIN) in the OAR's Description of Recommended Actions field.

- 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). Their Collection Information Statement (CIS) reflects they can afford \$1,500 per month, but the taxpayer requests an IA for \$1,250 per month because they need \$250 per month to pay medical expenses for an elderly parent. If the CA does not advocate on the OAR for the \$1,250 per month IA, the OD/ function 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 the 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 a tax liability and is seeking an IA to resolve the tax matter. TAS has completed an analysis of the financial statement and supporting documentation and has analyzed the taxpayer's ability to pay via the Integrated Automation Technologies (IAT) Compliance Suite Payoff Calculator. Please see our attached payoff calculation. Based on our analysis, TAS is recommending the taxpayer 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 considers the taxpayer is responsible for \$250 in medical expenses incurred by an 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. 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: TAS case histories and Phoenix Posts/Log Communications should never be attached to an OAR.

IRM 13.1.5.4, Principles to Guide TAS's Exercise of Discretion **not to disclose** 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 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) **See IRM 13.1.24.6.4.7, Whether to Issue OARs or TAOs**, for information about using OARs when a case involves a potential refund scheme.
- (8) **Underdeveloped OARs vs. Fully Developed OARs.** A fully developed OAR includes completion of all applicable fields on the OAR whether it be a paper Form 12412 or an electronic Form 12412 in Phoenix, and must include:
- 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.*, IRC section, regulation, court case, revenue ruling, or revenue procedure) where warranted. (Attach Counsel or Technical Advisors' advice, if appropriate.);
 - Impacted Right(s) citing specific rights under the TBOR that are being affected by the actions of the IRS, if warranted; and
 - Specific actions TAS is recommending the OD/Function to take or consider.

Example:

| Compliance OAR Examples | | |
|---|---|---|
| Issue | Underdeveloped OAR | Fully Developed OAR |
| <p>Earned Income Tax Credit(EITC) Audit Reconsideration</p> <p>Taxpayer was audited and disallowed EITC claimed for a 16-year-old granddaughter. The taxpayer provided the requested documentation, but IRS continues to disallow the EITC. The taxpayer is requesting TAS assistance.</p> | <p>Taxpayer was audited and disallowed the EITC for the granddaughter that was claimed. The taxpayer requests the IRS allow EITC.</p> | <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. The attached documents support TAS's position:</p> <ul style="list-style-type: none"> • The granddaughter's birth certificate, the birth certificate for the child's 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 the address. <p>TAS recommends the IRS allow the EITC for the granddaughter, adjust the account and issue a refund for the original amount claimed on the return.</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 | Underdeveloped OAR | Fully Developed OAR |
| Substitute for Return (SFR) Reconsideration | Taxpayer filed 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>Taxpayer's [tax year] return was subject to an SFR that does not reflect allowable child tax credit or their correct filing status of married filing joint. 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 dependent credits. • ENMOD should be updated to reflect joint filing status and the current address, as indicated on the return. <p>TAS recommends the IRS review the attached TC 976 package secured from files and accept taxpayer's Form 1040 received by the IRS on [date received]. Please adjust the taxpayer's account to reflect figures as shown on their original tax return and address any manually assessed penalties and interest. Additionally, please update CC ENMOD to reflect Taxpayer's correct address and MFJ status.</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 | Underdeveloped 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 this proposal 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 | Underdeveloped 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. TAS recommends the refund be issued to [insert injured spouse's name] only, input 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 five (5) workdays to review your response and provide additional information. |

| Accounts Management (AM) OAR - Examples | | |
|--|--|--|
| Issue | Underdeveloped 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. TAS recommends input of 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 five (5) workdays to review your response and provide additional information. |

13.1.19.5.1
(07-29-2025)
OARs Requiring Neutral Language

- (1) There are times when TAS employees will need to prepare OARs using neutral or nonspecific language. When these situations arise, the employee must make an advocacy determination as to whether an OAR to the OD/function is required or necessary, and if the action taken will directly or indirectly harm the taxpayer. TAS employees may issue a neutral language OAR when:
 - The law prevents relief for the taxpayer;
 - The IRM allows for OD/function employees to make a determination based on the facts presented and TAS agrees with the OD's determination; or
 - After numerous requests for documents (for which no alternative documentation exists or can be identified) an employee may be unable to reach a conclusion that, given the supporting evidence, the taxpayer is entitled to the claimed relief.
- (2) When preparing neutral language OARs, the recommended actions on the OAR should be clear and explain:
 - TAS has no position on the taxpayer's claim or requested relief;

- TAS has no authority to make the determination; and
- TAS recommends the OD/function follow its procedures to work the taxpayer's claim or request.

Note: TAS may provide preliminary research and/or documentation, when available, for consideration by the OD/function when making their determination based on law and procedural guidelines.

- (3) 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 Internal Technical Advisor Program (ITAP) referral is highly recommended for review and validation of the employee's conclusion and advocacy determination.
- (4) The following are examples of situations requiring a neutral language OAR and suggested OAR language.

| Example | Suggested OAR Language |
|---|--|
| The taxpayer is a self-employed realtor who pays other self-employed individuals to "stage" properties for showings. They report payments to the independent contractors via Form 1099-MISC . The taxpayer failed to complete and submit the Forms 1099-MISC timely and was assessed a penalty. The taxpayer is requesting abatement of that penalty, and their explanation for filing late is that the real estate market downturn substantially reduced their cash flow, and they did not have the funds to pay their accountant to prepare the forms on time. They provide copies of bank statements and a letter from their accountant confirming that the accountant would not perform additional work for the taxpayer until they made a payment towards outstanding balance. | I am attaching a letter from the taxpayer explaining the reason why they were unable to file information returns timely, 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, recalculate the 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. |
| Example | Suggested OAR Language |

| | |
|--|---|
| <p>The taxpayer has filed an amended return claiming a refund, the return has not been processed and TAS cannot validate the credit claimed.</p> | <p>The taxpayer has filed an amended return to claim the [insert type of claim] and is expecting a refund. The IRS has yet to complete processing of the return. TAS does not have authority to make a determination on this claim. Please follow your procedures and review the taxpayer's claim to determine whether any of the following actions are appropriate:</p> <ul style="list-style-type: none"> • Allow the claim as filed by the taxpayer, if it falls within your authority to do so without exam involvement; or • If the claim does not fall within your authority, forward the return to CAT-A for consideration and determination (accept, select, or deny). <p>If one of the actions is appropriate, please take such action or if none of the actions are appropriate, inform TAS and provide the taxpayer appeal rights.</p> |
|--|---|

13.1.19.6
(07-29-2025)
**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 OD and Function, refer to IRM 25.30, Service Level Agreements and the *TAS SLA Page*.

13.1.19.6.1
(07-29-2025)
**TAS OAR Liaison
Responsibilities**

- (1) Each TAS office will designate a TAS OAR Liaison and update the TAS Liaison field located within the TAS employee's Phoenix Contact record/TAS Employee Details section.
- (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, secure email or facsimile*, using the established SLA Addenda. See *TAS SLA Page* 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.
- (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.

13.1.19.6.2
(07-29-2025)

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

- (1) The OD/functions 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) workday 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) The OD/function OAR Liaisons (for LB&I, the employee working the case), will use Form 3210, secure email, facsimile, or 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) workdays of receipt of a non-expedited TAS OAR.
- (4) The OD/function OAR Liaisons may have responsibilities specific to their individual SLA. See IRM 25.30, Service Level Agreements and the *TAS SLA Page* 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 case progress, 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 the 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, 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) workdays 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) workdays of receipt.
 - Upon rejecting an OAR, the OD/function OAR Liaison 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) workday 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) workdays 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) workday 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) workday of the determination to discuss 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 IRM 25.30, Service Level Agreements and the *TAS SLA Page* for more information.

13.1.19.6.4 (07-29-2025) 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 edit the OAR in Phoenix with the Negotiated Completion Date and the Assigned IRS Employee section with the assigned employee's contact information. Information not captured in the OAR must be documented in a Phoenix Post.

Reminder: Entering and saving a Requested Completion Date or Negotiated Completion Date on an OAR in Phoenix will automatically create a TASK with a follow-up date using the Requested Completion Date or Negotiated Completion Date plus one (1) workday and will close out the prior OAR related Completion Date TASK.

- (2) If the CA has not received a response or the completed OAR by the Requested Completion Date or Negotiated Completion date, the CA will follow up with the assigned OD/Function employee within five (5) workdays to determine the status and document the case history accordingly. If a change is required, the CA can edit the Negotiated Completion Date field on the OAR in Phoenix.
- 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

13.1 Taxpayer Advocate Case Procedures

harm. Upon agreeing to an OAR completion date, edit the Negotiated Completion Date field on the OAR in Phoenix.

Note: Editing the Negotiated Completion Date and selecting “Next” will auto-generate a new TASK and auto-close the prior Completion Date TASK.

Reminder: Generally, CAs should not establish multiple renegotiated completion dates.

- b. If the OD/function has not worked the case, or if the taxpayer will be harmed due to the delay, the CA will update the Phoenix Case Priority field to **Urgent**, include a brief description in a Phoenix Post, and elevate to the Local Taxpayer Advocate (LTA) to consider issuing a Taxpayer Assistance Order (TAO). If a TAO is issued, the CA can close the OAR in Phoenix by completing the Resolution section in Phoenix, within one (1) workday of the issuance of the TAO.

Reminder: An OAR is a request, while a TAO is an order. Once a TAO is issued, the OAR can be closed because the TAO, as an order, takes precedence over the OAR request.

Note: When updating the OAR Resolution field, be sure to complete the following fields:

- Date Completed OAR Received,
 - Were all recommended actions completed
 - Reject/Return and Date OAR Rejected/Returned to TAS (If applicable) or
 - Assistance Actions Completed AND Date Assistance Actions Completed.
- (3) The CA is responsible for keeping the taxpayer or authorized representative apprised of the case status, 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 the manager. The CA will update the Phoenix Case Priority field to **Urgent** and 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 workday to return the OAR. Notate in a Phoenix Post 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) workdays of the request.

- In all cases where the completed OAR is not returned, create a Phoenix Post, documenting the non-receipt.
 - When Case Advocates cannot verify that all actions were taken and posted, notify the TAS OAR liaison of the non-receipt of the OAR and elevate to the manager for TAO consideration. See IRM 13.1.20, TAS Taxpayer Assistance Orders (TAOs).
- (7) Within five (5) workdays of receipt of the completed Form 12412 from the OD/function, OR within one (1) workday of receipt of a returned or rejected Form 12412 from the OD/function, the CA will update the Phoenix OAR Resolution section of the OAR in Phoenix. This will include the following fields:
- a. Date completed OAR received;
 - b. Were all recommended actions completed;
and either:
 - c. Reject/Return and Date OAR Rejected/Returned to TAS or
 - d. Assistance Actions Completed and Date Assistance Actions Completed.

Note: If the OAR was rejected, the CA will review the comments, determine whether he or she agrees with the rejection, needs to Clone and Close (re-route) the OAR or needs to escalate the rejection and will then update the OAR Resolution fields in Phoenix, accordingly.

Note: When updating the OAR Resolution field, complete the following fields:

- Date Completed OAR Received,
- Were all recommended actions completed
And either:
- Reject/Return and Date OAR Rejected/Returned to TAS or
- Assistance Actions Completed AND Date Assistance Actions Completed.

Note: Clone and Close Phoenix OAR functionality allows employees to close an OAR and clone the closed OAR information into a new OAR. Users can then update the OAR Liaison information in the new OAR for rerouting.

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. Instead, update the OAR Resolution fields in Phoenix and select the Clone and Close button.

Note: The CA must enter the OAR Resolution fields for the OAR to close in Phoenix. Complete the following fields:

- Date Completed OAR Received
- Were all recommended actions completed
And either:
- Reject/Return and Date OAR Rejected/Returned to TAS or
- Assistance Actions Completed AND Date Assistance Actions Completed.

Note: To close the OAR, the CA must enter a date in the “Date Completed OAR Received” field on the left section of OAR Resolution window.

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/function 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 by completing the OAR’s Resolution fields in Phoenix using a closing date of May 3rd.

- (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. Document the case with a Phoenix Post and the OAR’s Negotiated Completion Date field. By editing the Negotiated Completion Date and selecting “Next”, a new TASK will auto-generate, and the prior OAR related Completion Date TASK will be closed.
- (9) The CA must document Phoenix throughout the OAR process. For those items that cannot be recorded or updated on the OAR, the CA will create a Phoenix Post, to document the action.

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. Document the taxpayer contact in a Phoenix Log Communication and add the Power of Attorney in Phoenix Case Contacts.

- (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. Prior to elevating, the Case Priority field in Phoenix must be updated to **Urgent**, and a Phoenix Post created which includes a brief description of the issue and reason for elevation.

Note: The Priority field in Phoenix must be updated back to Standard within (1) one workday if it is determined a TAO will not be issued, or when an issued TAO is resolved and closed.

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. The CA updates the Case Priority field to **Urgent** and creates a Phoenix Post prior to discussing the case with the LTA. After discussing the circumstances with the LTA, TAS issues a TAO to the manager of the unit. The CA closed the OAR by completing the OAR Resolution section of the OAR in Phoenix, within one (1) workday of the issuance of the TAO.

13.1.19.7
(07-29-2025)
**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 update the Phoenix Case Priority field to **Urgent** and create a Phoenix Post which includes, a brief description of the issue and elevate the issue to his or her the 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.

Note: To request ITAP technical advice for a Phoenix case, select the Technical Advice Request radio button (located under Case Actions) and complete the applicable fields, see the Phoenix User Guide for more information. The ITAP technical advice request will be systemically sent to the ITAP queue for assignment.

- (2) For Expedite OARs, elevate the OAR to a manager within one (1) workday 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) workdays of the date the OD/function communicated they would not be taking the actions requested on the OAR.
- (4) The CA will update the OAR Assignment information, if needed.
- (5) The CA will document OAR Resolution fields in Phoenix and document the OD/function employee's basis for denying the action requested within the Reject/Return Explanation field OAR (**e.g.**, under what provision of the IRC, IRM, procedural memoranda, etc.), prior to elevating to their manager. The following OAR Resolution fields must be completed (but do not close the OAR):
 - Date Completed OAR Received.
 - Were all recommended actions completed.
 - And either:
 - Reject/Return and Date OAR Rejected/Returned to TAS or
 - Assistance Actions Completed **AND** Date Assistance Actions Completed.

- (6) 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 (per Discovery Directory and the OAR's Assigned IRS Employee). If the OD/function agrees to take the action by the designated date, the case will be returned to the assigned CA who will:
- Update the Case Priority field in Phoenix back to Standard,
 - Inform the taxpayer (preferably by telephone) of the agreed upon action and anticipated closing date;
 - Monitor the case actions;
 - Address any related issues (if applicable); and
 - If the actions are completed and the OAR is returned by the designated date, close the case.
- (7) 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 Priority field will be updated to **Urgent**, create a Phoenix Post which includes a brief description of the issue, an explanation that the case is 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 complete the following OAR Resolution fields and OAR Case Actions in Phoenix and close the OAR within one (1) workday of the issuance of the TAO:
- Date Completed OAR Received
 - Were all recommended actions completed
And either:
 - Reject/Return and Date OAR Rejected/Returned to TAS or
 - Assistance Actions Completed **AND** Date Assistance Actions Completed.
- (8) 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 and update the Priority field in Phoenix back to Standard within (1) one workday of the OD/function agreement.
 - 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 13.1.18.2(5), Principles of Resolving TAS Cases Using Common Sense and Good Judgment and IRM 13.1.18.5(10), Initial Actions.
- (9) 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, contact the taxpayer to explain the actions taken and input a Log Communication in Phoenix.

13.1.19.8
(07-29-2025)

Closing Unissued OARs

- (1) There are certain times when an OAR will need to be closed as unissued. 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.

CAUTION: Once you close the OAR, it cannot be reopened.

- (2) The CA can close the OAR in Phoenix by selecting 'Close OAR as Unissued' button.
- (3) The CA must create a Phoenix Post and include the reasons the OAR was developed and unissued.

13.1.19.9
(07-29-2025)

TAS eOAR Mailboxes

- (1) All TAS offices will 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 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.

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.

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Exhibit 13.1.19-1 (07-29-2025)

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. |
| OD/function OAR liaison | The individual listed in the SLA Addenda/ Addendum 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. |
| Case Actions | Located in the middle panel of a Phoenix case. Lists and allows creation of required actions to resolve the case. Required actions include Additional Information Request, Technical Advice Request, Operation Assistance Request (OAR) or Taxpayer Assistance Order (TAO). |
| Clone and Close | Located in the upper right corner of an open OAR. Utilized for rejected OAR, allows employees to Close out incorrect OAR, clone the information to a new OAR and correct the incorrect information. |
| Clone Closed OAR | Located in the upper right corner of a closed OAR. This feature is used when reissuing a closed OAR with new information. All information from the closed OAR gets copied over to a new Case Action OAR record. |
| Close OAR as Unissued | Located in the upper right corner of an OAR in New Status and Issued Status. Replaces deleting OARs. |
| 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. |
| Details | Located in the middle section of a Phoenix case. Contains various case related information from case. |
| 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. |

Exhibit 13.1.19-1 (Cont. 1) (07-29-2025)**Terms**

| Terms | Definitions |
|-------------------------------------|--|
| Feed | Located in the middle panel of a Phoenix case. Includes sub-tabs for Log Communication, New Task and Post. Also includes a list of all Updates that can be sorted to view Latest Posts, Most Recent Activity or Older Posts. |
| Files | Located in the middle panel of a Phoenix case. Allows uploads and provides links to view uploaded files. |
| Form 12412 | The form used to issue an OAR. |
| Impacted Rights Field | Selectable field for TBOR rights |
| Installment Agreement (IA) | An agreement with a taxpayer to pay any tax due in installments to facilitate full or partial collection of the tax. |
| Log Communication | Sub-tab located within Feed tab to record Taxpayer and Representative communications (Initial, Next Contact, Closing or Initial and Closing). Next Contact Date and Estimated Completion Date fields will create a Task. Allows users to Assign a Task to a manager or lead. |
| New Task | Sub-tab located within Feed tab to create TASK for follow-up on actions. |
| 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. |
| Post | Sub-tab located within Feed tab to record research, actions, internal IRS contacts, etc. Replaces TAMIS History. |
| 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. |
| Phoenix OAR section | A specific Case Action within Phoenix where OARs are generated and information about the OARs is recorded. |

Exhibit 13.1.19-1 (Cont. 2) (07-29-2025)**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. |
| Tasks | The horizontal bar located in the upper middle section of a Phoenix case. Provides a quick visual of the current case status. |
| 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 (07-29-2025)**Acronyms**

| Acronym | Definition |
|----------------|---|
| AGI | Adjusted Gross Income |
| AMS | Automated Management System |
| ARC | Annual Report to Congress |
| BOD | Business Operating Division |
| CA | Case Advocate |
| CCP | Centralized Case Processing |
| CIS | Collection Information Statement |
| CQRS | Case Quality Review System |
| CSED | Collection Statute Expiration Date |
| Deputy | 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 |
| FPLP | Federal Payment Levy Program |
| IA | Installment Agreement |
| IAT | Integrated Automation Technologies |
| 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 |
| OAR | Operations Assistance Request |
| OD | Operating Division |
| PN | Pending |

Exhibit 13.1.19-2 (Cont. 1) (07-29-2025)**Acronyms**

| Acronym | Definition |
|----------------|---------------------------------|
| SFR | Substitute for Return |
| SLA | Service Level Agreement |
| TAG | Technical Analysis and Guidance |
| TBOR | Taxpayer Bill of Rights |
| TAS | Taxpayer Advocate Service |
| TIN | Taxpayer Identification Number |

