



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

13.2.1

SEPTEMBER 29, 2020

EFFECTIVE DATE

(09-29-2020)

PURPOSE

- (1) This represents a complete revision to the text, exhibits and Table of Contents for IRM 13.2.1, Systemic Advocacy Overview.

MATERIAL CHANGES

- (1) This is a complete revision of IRM 13.2.1, Systemic Advocacy Overview. It has been totally restructured based on the reorganization of Systemic Advocacy (SA) and related business units and program name changes. The title has changed from Processing Advocacy Issues to Systemic Advocacy Overview and all sections renumbered.
- (2) The following changes were made:

IRM Reference	IRM Title	Description of Change
13.2.1	Introduction	Previously IRM 13.2.1.1, Overview. Modified content to reflect current organization and changes and new internal control format for IRMs
13.2.1.2	Program Scope and Objectives	Previously IRM 13.2.1.1.1, History. New Internal Controls title: Program Scope & Objectives; modified content.
13.2.1.2.1	Background	Previously IRM 13.2.1.1.2, Goals for Advocacy. New Internal Controls title: Background; modified content
13.2.1.2.2	Authority	Previously IRM 13.2.1.1.3, Definitions. New Internal Control title: Authority; modified content
13.2.1.2.3	Responsibilities or Roles & Responsibilities	New Internal Controls title with modified content
13.2.1.2.4	Program Management Review	New Internal Controls title with modified content.
13.2.1.2.5	Program Controls	New Internal Controls title with modified content.
13.2.1.2.6	Terms/Definitions/ Acronyms	New Internal Controls title with modified content.

13.2.1.2.7	Related Resources	New Internal Controls title with modified content.
13.2.1.3	Systemic Advocacy Partnerships within TAS	New title with new section numbers and modified content.
13.2.1.3.1	Deputy Executive Directors Case Advocacy (DEDCA)	New title with new section numbers and modified content.
13.2.1.3.2	Local Taxpayer Advocates	New title with new section numbers and modified content.
13.2.1.3.3	Case Advocates	New title with new section numbers and modified content.
13.2.1.3.4	Attorney Advisors	New title with new section numbers and modified content.
13.2.1.3.5	Internal Technical Advisors	New title with new section numbers and modified content.
13.2.1.3.6	IRS Operating Divisions	New title with new section numbers and modified content.
13.2.1.3.7	Office of the Division Counsel/Associate Chief Counsel (National Taxpayer Advocate Program)	New title with new section numbers and modified content.
13.2.1.4	Systemic Advocacy Partnerships External to the IRS	New title with new section numbers and modified content
13.2.1.4.1	Low Income Taxpayer Clinic	New title with new section numbers and modified content
13.2.1.4.2	Other External Stakeholders	New title with new section numbers and modified content
13.2.1.5	Methods of Advocating	New title with new section numbers and modified content
13.2.1.5.1	IMD/SPOC Reviews	New title with new section numbers and modified content
13.2.1.5.2	Information Gathering Projects	New title with new section numbers and modified content
13.2.1.5.3	Advocacy Projects	New title with new section numbers and modified content

13.2.1.5.4	Immediate Interventions	New title with new section numbers and modified content
13.2.1.5.5	Advocacy Proposal	New title with new section numbers and modified content
13.2.1.5.6	Collaborative Efforts	New title with new section numbers and modified content
13.2.1.6	Assisting the NTA	New title with new section numbers and modified content
13.2.1.6.1	Annual Report to Congress	New title with new section numbers and modified content
13.2.1.6.2	Taxpayer Rights Impact Statement	New title with new section numbers and modified content
13.2.1.6.3	Taxpayer Advocate Directives	New title with new section numbers and modified content
Exhibit 13.2.1.1	Terms and Acronyms	

EFFECT ON OTHER DOCUMENTS

Supersedes IRM 13.2.1, Processing Advocacy Issues, dated 07-16-2009.

AUDIENCE

Primarily Taxpayer Advocate Service and all Operating Divisions and functions.

Erin M. Collins
NTA

13.2.1

Systemic Advocacy Overview

Table of Contents

13.2.1.1 Introduction

13.2.1.2 Program Scope and Objectives

13.2.1.2.1 Background

13.2.1.2.2 Authority

13.2.1.2.3 Roles and Responsibilities

13.2.1.2.4 Program Management Review

13.2.1.2.5 Program Controls

13.2.1.2.6 Terms/Definitions/Acronyms

13.2.1.2.7 Related Resources

13.2.1.3 Systemic Advocacy Partnerships Within TAS

13.2.1.3.1 Deputy Executive Directors Case Advocacy (DEDCA)

13.2.1.3.2 Local Taxpayer Advocates

13.2.1.3.3 Case Advocates

13.2.1.3.4 Attorney Advisors

13.2.1.3.5 Internal Technical Advisors

13.2.1.3.6 IRS Operating Divisions

13.2.1.3.7 Office of the Division Counsel/Associate Chief Counsel (National Taxpayer Advocate Program)

13.2.1.4 Systemic Advocacy Partnerships External to the IRS

13.2.1.4.1 Low Income Taxpayer Clinics

13.2.1.4.2 Other External Stakeholders

13.2.1.5 Methods of Advocating

13.2.1.5.1 IMD/SPOC Reviews

13.2.1.5.2 Information Gathering Projects

13.2.1.5.3 Advocacy Projects

13.2.1.5.4 Immediate Interventions

13.2.1.5.5 Advocacy Proposal

13.2.1.5.6 Collaborative Efforts

13.2.1.6 Assisting the NTA

13.2.1.6.1 Annual Reports to Congress

13.2.1.6.2 Taxpayer Rights Impact Statement

13.2.1.6.3 Taxpayer Advocate Directives

Exhibits

13.2.1-1 Terms and Acronyms

13.2.1.1
(09-29-2020)
Introduction

- (1) Throughout the Taxpayer Advocacy Service (TAS), employees play a vital role in addressing taxpayers' specific issues. These taxpayer problems come to TAS's attention through several sources including offices within TAS, Internal Revenue Service (IRS) employees, taxpayers, practitioners, and other external stakeholders.

13.2.1.2
(09-29-2020)
Program Scope and Objectives

- (1) This section provides information about Systemic Advocacy (SA) and its functions and responsibilities within TAS.
- (2) The section details the responsibilities of the Executive Director, Systemic Advocacy (EDSA), Deputy to the Executive Director, Systemic Advocacy, Technical Advocacy (DEDSA-TA), Deputy to Executive Director, Systemic Advocacy, Proactive Advocacy (DEDSA-PA) and the work of their staffs, and their relationships within and outside the Internal Revenue Service (IRS).
- (3) This section provides guidance to the IRS and TAS employees about how to fulfill their responsibilities in the advocacy process. It also describes the following:
 - The NTA's Annual Report to Congress (ARC);
 - The Integrating Advocacy initiative;
 - The Taxpayer Advocate Directive (TAD);
 - The Taxpayer Rights Impact Statement (TRIS), and;
 - The processes associated with identifying, submitting, reviewing, assigning, developing, and resolving advocacy issues.

13.2.1.2.1
(09-29-2020)
Background

- (1) The evolution of TAS began with the establishment of the Problem Resolution Program (PRP) in 1977. PRP was designed to handle taxpayer problems that could not be settled through normal IRS channels. Originally the organization limited its advocacy role, protecting taxpayers' rights only on a case-by-case basis. TAS has broadened the depth and scope of the advocacy mission, placing a new emphasis on protecting taxpayer rights at all levels, within all IRS operating divisions and functions.
- (2) The 1996 Taxpayer Bill of Rights II (TBOR 2) required the IRS to ensure that designated functional officials respond to the NTA's recommendations for improving IRS performance and preventing problems.
- (3) The IRS Restructuring and Reform Act of 1998 (RRA 98) brought sweeping changes to TAS. Among the most significant was the development of SA and its elevation to a level equal with Case Advocacy (CA). For additional information, see IRM 13.1.1, Taxpayer Advocate Case Procedures, Legislative History and Organizational Structure.
- (4) During the past several years, both TAS and the IRS have developed a greater awareness of the need to focus on the root causes of problems as well as resolving individual cases. TAS has worked diligently to pinpoint and correct systemic deficiencies that may contribute to problems experienced by all taxpayers.

13.2.1.2.2
(09-29-2020)
Authority

- (1) The NTA carries out his or her mission through five major program objectives:

- Administering the TAS (advocacy through taxpayer cases);
- Identifying and addressing systemic and procedural problems by analyzing their underlying causes and recommending corrective action (advocacy through analysis and administrative recommendations);
- Identifying and addressing operational issues that affect taxpayers (advocacy through working immediate interventions);
- Advocating taxpayers' interests in the submission of legislative recommendations; and
- Advocating taxpayers' interests through recommending changes to published guidance (Treasury and Counsel published guidance).

(2) Advocacy thus falls into five general categories:

- Resolving cases of economic burden or systemic burden on individual taxpayers;
- Developing projects that identify and address systemic and procedural problems and recommend solutions;
- Addressing immediate interventions to respond expeditiously to operational issues affecting taxpayers
- Proposing legislative recommendations to improve tax administration and reduce taxpayer burden; and
- Recommending changes to published guidance to improve administration and reduce taxpayer burden for possible inclusion in the Office of the Division Counsel/Associate Chief Counsel (National Taxpayer Advocate Program) published guidance plan.

(3) TAS is organized around two functions:

- Case Advocacy; and
- Systemic Advocacy

(4) SA is not solely responsible for the identification of systemic issues. Employees throughout TAS and the IRS regularly uncover problems that bring additional burden or expense to bear on taxpayers. TAS also draws on observations and suggestions from taxpayers, practitioners, and professional organizations in its effort to improve tax law and administration.

(5) The advocacy role of TAS is apparent in its mission statement: "As an independent organization with the IRS, TAS assists taxpayers in resolving tax problems with the IRS, identifies areas in which taxpayers have problems with the IRS, and makes administrative and legislative recommendations to resolve systemic tax issues."

13.2.1.2.3
(09-29-2020)

Roles and Responsibilities

(1) EDSA, DEDSA-TA, DEDSA-PA

- The EDSA and DEDSA support the TAS mission by providing leadership and oversight of the SA organization. As a direct report to the NTA, the EDSA has responsibility for TAS programs that address systemic problems within the IRS.
- There are two DEDSA's of SA. The DEDSA-PA has responsibility for the ARC, IMD/SPOC, and Systemic Advocacy Management System (SAMS) Programs. The DEDSA-TA oversees the SA technical groups (Processing, Examination, and Collection) who work on the annual reports, projects, and other collaborative efforts to resolve systemic issues
- For a listing of the units and staff in the SA, see the **TAS Directory**.

- (2) The advocacy roles and responsibilities of the EDSA's staff include:
- a. Senior Technical Liaison(s) (STL).
The NTA may identify areas of tax administration needing dedicated attention, and will name a STL to serve as the subject matter expert. The STL's serve as key advisors to the DNTA, and EDSA. They represent TAS on task forces and teams with the IRS and work with external stakeholders to identify systemic issues.
 - b. The topic areas may change at the discretion of the NTA. SA has five key issue areas which are each headed by a STL:
Examination;
Collection;
Campus;
Taxpayer Service; and
Revenue Protection
- (3) ARC Program Managers
IRC § 7803(c)(2)(B)(i) requires the NTA to submit an annual report to Congress to identify the 10 most serious problems encountered by taxpayers and to make administrative and legislative recommendations to mitigate those problems. The ARC program managers oversee the Annual Report process and track the responses of the IRS to the recommendations contained within the ARC. The annual Objectives Report to Congress (known as the June Report to Congress (JRC)) is required by IRC § 7803(c)(2)(B)(i). It is also coordinated by the ARC program managers. For a detailed discussion of the ARC and JRC processes, see IRM 13.2.8, NTA's ARC to Congress.
- (4) Systemic Issue Review and Evaluation Program (SIRE)
The SIRE program identifies the potential systemic issues in need of SA intervention by reviewing submissions on SAMS to identify existing and emerging issues that affect taxpayer rights, cause taxpayer burden, or are systemic in nature. SA accomplishes this by applying established review criteria, talking to submitters, thoroughly researching the submissions, determining prior TAS involvement, and recommending next steps. SAMS allows all TAS and IRS employees, as well as anyone outside of the IRS to submit a potential systemic issue to TAS. For additional information about SAMS processes see IRM 13.2.4, **SAMS Administration**.
- (5) Internal Management Documents/Single Point of Contact Program (IMD/SPOC)
The IMD/SPOC program supports the SA mission by ensuring TAS reviews all official communications that either designate authorities or provide guidance and instructions to IRS staff. The purpose of the review is to identify and recommend changes to procedures that unduly burden taxpayers or infringe upon taxpayer rights. TAS also uses the reviews to provide input to the clarity, accuracy, and effectiveness of IRMs, policy statements, delegations orders, letters, notices, forms, and publications. Members of the IMD/SPOC program serve on IMD-related councils, committees, groups, and task forces (e.g., IMD Council). They coordinate IRM drafting and publishing guidance with TAS IRM authors, reviewers, responsible managers, and directors. Staff also works with the Office of Taxpayer Correspondence (OTC) and Tax Forms and Publications (TF) to facilitate feedback from TAS to the authors of letters, notices, forms, and publications. See IRM 1.11.13, **Internal Management Documents System, Taxpayer Advocate Service (TAS) Internal Management Document Program**, for more information on the IMD/SPOC process.

- (6) **Advocacy Efforts (AE)**
The AE Staff provides program and administrative guidance and support to the EDSA. Current areas of responsibility include; The SA Quality Review Program, The SA Operational Review Coordination, SAMS Level Three Issue Review Team, and support for the TAS Orientation Program for Leaders. The AE Staff coordinates the revisions to the SA IRMs or project work and organizes the submission of data from SA program leaders for the Systemic Trends Analysis Report (STAR). The staff is involved in tracking ARC and JRC recommendations and outcomes.

- (7) **Technical Advocacy Groups**
There are three technical groups within SA: Processing, Examination, and Collection. The staff of these groups are made up of analysts and technical advisors who work in a collaborated effort to resolve systemic problems. The staff advocates work on systemic issues through a variety of approaches that may include advocacy projects, IMD reviews, task forces, and the ARC. The staff may recommend changes to:
- Administrative procedures;
 - Published guidance; or
 - Legislation

13.2.1.2.4
(09-29-2020)
**Program Management
Review**

- (1) **Program Reports: SharePoint™ (SP) and Business Objects Enterprise (BOE)** generate a variety of reports used to monitor the inventory, work status of SAMS Issues, Advocacy Projects (AP), Immediate Interventions (II), Information Gathering Projects (IGP), Collaborative Teams, Task Forces and IMD Reviews.
- (2) **Program Effectiveness:** SP and BOE are used to help identify open inventory and project progression, and issues being addressed.

13.2.1.2.5
(09-29-2020)
Program Controls

- (1) **BOE** is a data analysis system. Reports are created and accessed by limited personnel. Reports can only be deleted by a designated administrator.
- (2) **SharePoint™** is a web-based collaborative platform that is a document management and storage system.

13.2.1.2.6
(09-29-2020)
**Terms/Definitions/
Acronyms**

- (1) This IRM uses several related terms to describe the advocacy process and procedures:
- a. **Advocacy Issue** -- The underlying systemic problem or issue that creates disservice, inequity, or otherwise adds to taxpayer burden. Systemic advocacy issues affect significant numbers of taxpayers and are rooted in laws, policies or procedures that are flawed in design or implementation.
 - b. **Advocacy Issue or Submission** -- An idea, suggestion, or reported problem that will advocate for the taxpayer by improving current legislation, taxpayer equity, service to taxpayers; or by reducing taxpayer burden.
 - c. **Advocacy Project** -- An advocacy issue that has been reviewed, ranked under established criteria, and accepted as a project for assignment and further development.
 - d. **Advocacy Proposal** -- A formal, written memorandum of a recommended change that is presented to an Operating Division (OD) or function empowered to implement the change.

- e. **Legislative Proposal** -- A formal, written memorandum of a recommended change to an existing law or enactment of a new law that is presented to the NTA once a legislative Advocacy Project is completed.
- f. **Advocacy Initiative** -- The overall advocacy process from identification of the underlying issue through implementation of the accepted Advocacy Proposal.
- g. **Published Guidance Proposal** -- A formal written memorandum of a recommended change to published guidance that is submitted to the Special Counsel to the NTA for possible inclusion in the Office of Chief Counsel's published guidance plan.
- h. **Immediate Intervention** -- An administrative or procedural issue that causes immediate and significant harm to multiple taxpayers demanding an urgent response.
- i. **Proactive Advocacy** -- Assignments such as task force participation, IMD review recommendations, and outreach initiatives designed to detect and avoid potential disservice to taxpayers.

- (2) The use of abbreviations and acronyms are located in Exhibit 13.2.1-1 Exhibit 13.2.1-1, Terms and Acronyms, for commonly used abbreviations.

13.2.1.2.7
(09-29-2020)
Related Resources

- (1) IRM 13.2.2, SAMS Administrative
- (2) IRM 13.2.3, Elevating and Reviewing Systemic Issues
- (3) IRM 13.2.4, Information Gathering Projects (IGPs)
- (4) IRM 13.2.5, Advocacy Projects (APs)
- (5) IRM 13.2.6, Immediate Interventions (IIs)
- (6) IRM 13.2.7, Collaborative Efforts
- (7) IRM 13.2.8, National Taxpayer's Advocate Annual Reports to Congress (ARC)

13.2.1.3
(09-29-2020)
Systemic Advocacy Partnerships Within TAS

- (1) While SA generally takes the lead in resolving systemic problems, SA often partners with a variety of offices within TAS, the IRS, and external (to IRS) stakeholders.
- (2) SA also collaborates with various IRS offices to ensure actions they agreed to take to address administrative recommendations made in the ARC are taken.

13.2.1.3.1
(09-29-2020)
Deputy Executive Directors Case Advocacy (DEDCA)

- (1) DEDCA support the SA mission by:
 - Assisting in the resolution of systemic problems through collaborative efforts;
 - Submitting and encouraging staff to submit systemic issues; and
 - Participating on advocacy issue teams.
 - Developing the Case Advocacy Section for the ARC.

13.2.1.3.2
(09-29-2020)
Local Taxpayer Advocates

- (1) Local Taxpayer Advocates (LTAs) play a critical role in identifying and resolving systemic problems including:

- Identifying and submitting advocacy issues;
- Encouraging case advocates and other employees to identify and submit advocacy issues;
- Assisting, as subject matter experts, in the resolution of systemic problems through collaborative efforts;
- Completing IMD/SPOC reviews; and
- Submitting potential topics for the Most Serious Problems (MSP) for the ARC.

13.2.1.3.3
(09-29-2020)

Case Advocates

- (1) Case advocates play an important role in identifying system problems including:
- Identifying and submitting advocacy issues; and
 - Assisting in the resolution of systemic problems by providing taxpayer examples.

13.2.1.3.4
(09-29-2020)

Attorney Advisors

- (1) Attorney advisors (AA) support the SA mission by:
- Assisting and supporting advocacy issue resolution;
 - Commenting on IMD/SPOC reviews;
 - Reviewing SAMS submissions for legal issues; and
 - Developing Most Serious Problems, Most Litigated Issues, and Legislative Recommendations for ARC in partnership with the SA, TAS Research and Analysis, and subject matter experts.

13.2.1.3.5
(09-29-2020)

Internal Technical Advisors

- (1) Technical advisors assist the SA in its mission by:
- Providing technical, procedural or processing advice, guidance, information or assistance as needed by SA employees; and
 - Serving as a member of an SA task force, when requested, to provide advice on tax law and processes.

13.2.1.3.6
(09-29-2020)

IRS Operating Divisions

- (1) IRS ODs support the SA mission by collaborating with SA on the resolution of systemic problems within their own purview.

13.2.1.3.7
(09-29-2020)

Office of the Division Counsel/Associate Chief Counsel (National Taxpayer Advocate Program)

- (1) The Office of the Division Counsel/Associate Chief Counsel (National Taxpayer Advocate Program) (CNTA) provides legal advice and support to the NTA and headquarters' employees of TAS, including SA employees. These issues include, but are not limited to:
- IRC § 7803(c), the Office of the Taxpayer Advocate;
 - IRC § 7811, Taxpayer Assistance Orders TAO;
 - IRC § 7526, issues arising in the context of administering the Low Income Tax Clinics (LITC) Grant Program;
 - IRC § 7803(a)(3), The Taxpayer Bill of Rights;
 - Resolution of disagreements between TAS and IRS Counsel;
 - Taxpayer Advocate Directives (TADs);
 - Issues regarding TAS legislative recommendations or any other matter related to the ARC;
 - IMD/SPOC reviews;
 - The scope of TAS's statutory authority or delegated authority;

- Responses to Congressional inquiries; and
- Review of TAS training materials.

13.2.1.4
(09-29-2020)
**Systemic Advocacy
Partnerships External to
the IRS**

- (1) While SA generally takes the lead in resolving systemic problems, SA often partners with external (to IRS) stakeholders

13.2.1.4.1
(09-29-2020)
**Low Income Taxpayer
Clinics**

- (1) LITCs represent individuals whose income is below a certain level and who need to resolve tax problems with the IRS. In addition, LITCs can provide information about taxpayer rights and responsibilities in different languages for individuals who speak English as a second language (ESL). Services are offered for free or a small fee.
- (2) LITCs assist SA with its mission by identifying systemic problems that affect low income and ESL taxpayers and working with SA to resolve those issues.

13.2.1.4.2
(09-29-2020)
**Other External
Stakeholders**

- (1) Taxpayers, practitioners, academic or research institutions, businesses, and professional groups support the SA mission by providing examples of systemic problems to SA. Through outreach, SA educates these groups on what constitutes a systemic problem and encourages them to submit these problems onto SAMS.

13.2.1.5
(09-29-2020)
Methods of Advocating

- (1) Advocacy efforts on systemic issues can take many forms. These include, but are not limited to:
 - IMD/SPOC reviews;
 - Information gathering projects;
 - Advocacy projects;
 - Immediate interventions;
 - Advocacy proposals; and
 - Collaborative efforts.

13.2.1.5.1
(09-29-2020)
IMD/SPOC Reviews

- (1) All IMD product reviews will come into TAS to the IMD/SPOC Program Manager in SA for control and distribution of the review request throughout TAS, as appropriate, based upon subject matter expertise listings. In addition, the IMD/SPOC Program Manager will provide the CNTA an opportunity to review all chapters of IRM 13 and other IRMs primarily owned by TAS. Responsibilities include:
 - Representation in examination, appeals, collection disputes, or tax litigation;
 - Advocacy in responding to IRS notices or correcting tax account problems; and
 - Advice about tax matters.
- (2) Clearance Reviews - The IMD clearance reviews ensure changes in IRS policy, authority, and procedures do not cause unnecessary burden on taxpayers or violate taxpayers rights. TAS must clear IMDs before the IRS publishes an IRM that may affect taxpayers rights. TAS does the vast majority of IMD reviews during the normal clearance process.

- (3) Outside of Clearance Process (OCP) Review - In resolving systemic issues, SA may identify needed IMD changes. An OCP recommendation identifies and requests a needed change to an IMD outside of the normal review process.
- (4) For more details on the IMD/SPOC program, see IRM 1.11.13, TAS Internal Management Document (IMD) Program.

13.2.1.5.2
(09-29-2020)

Information Gathering Projects

- (1) Systemic Advocacy has three types of Information Gathering Projects (IGPs).
 - Monitor IGP identifies emerging trends or issues generated from new legislation or significant IRS policy, process, or procedural changes and looks for potential systemic issues;
 - Research IGP identifies issues that may be systemic but SA needs to conduct more research into the problem than the issue review process allows;
 - IMD/SPOC IGP identifies issues with changes that improve a process, protect taxpayer rights or reduce taxpayer burden to IRMs, forms, publication, letters, etc.
- (2) SA may reclassify an IGP as an advocacy project, immediate intervention or other ongoing advocacy effort if the research indicates additional action must be taken to resolve the issue.

13.2.1.5.3
(09-29-2020)

Advocacy Projects

- (1) Advocacy Projects are created to:
 - Identify and address systemic and procedural issues;
 - Analyze the underlying causes of problems; and
 - Propose corrective action.

13.2.1.5.4
(09-29-2020)

Immediate Interventions

- (1) Intermediate Interventions are created to address issues that arise in following circumstances:
 - Result from an operational issue that causes immediate, significant harm to multiple taxpayers and demands an urgent response;
 - Cannot be quickly resolved through the normal corrective process;
 - Have clear sources of the problems; and
 - Are highly visible and sensitive locally, area-wide, or nationally.
- (2) Although advocacy projects are similar to immediate interventions, the nature of an advocacy project issue does not require immediate action by SA. Advocacy projects may require more extensive research and negotiation with the IRS than an immediate intervention.

13.2.1.5.5
(09-29-2020)

Advocacy Proposal

- (1) An advocacy proposal is a formal, written memorandum of a recommended change presented to the IRS process owner empowered to implement the change. When the IRS is slow or reluctant to embrace the concerns raised by SA, SA may consider an advocacy proposal. For a detailed discussion of when and how to issue an advocacy proposal see IRM 13.2.2, SAMS Administration.
- (2) If the IRS still does not agree, the EDSA may ask the NTA to consider issuing a TRIS or a TAD.

13.2.1.5.6
(09-29-2020)
Collaborative Efforts

- (1) Membership on cross-functional teams, task forces, advocacy issue teams, and councils provide SA with an opportunity to make administrative change recommendations to existing processes. These memberships can also detect and avoid potential harm to taxpayers in proposed IRS processes.

13.2.1.6
(09-29-2020)
Assisting the NTA

- (1) SA assists the NTA in the preparation of:
 - ARC
 - TRISs;
 - TADs; and
 - Other work as assigned.

13.2.1.6.1
(09-29-2020)
Annual Reports to Congress

- (1) IRC § 7803(c)(2)(B) requires the NTA to submit two reports each year to the Committee on Ways and Means of the House of Representatives and the Committee on Finance of the Senate. These reports are:
 - The NTA's Fiscal Year Objectives Report to Congress (JRC); and
 - The NTA's ARC.
- (2) The NTA can elevate systemic issues and make recommendations for resolution through inclusion in the ARC. In instances where resolution of a systemic issue involves a legislative change, the NTA can include a legislative recommendation in the ARC. SA plays a significant role in developing the ARC by assisting in the identification of the 10 most serious problems, as well as assisting in identifying topics for other parts of the report.
- (3) For more information about the NTA's Annual Reports to Congress, see IRM 13.2.8 NTA ARC.

13.2.1.6.2
(09-29-2020)
Taxpayer Rights Impact Statement

- (1) A TRIS is a written analysis from the NTA to the IRS process owner of action that infringes on taxpayers' rights or unnecessarily burdens taxpayers. TAS will generally not send a TRIS until after the IRS is given an opportunity to work with the NTA to resolve the issue. See IRM 13.2.2 for additional information on how SA assists the NTA with TRISs.

13.2.1.6.3
(09-29-2020)
Taxpayer Advocate Directives

- (1) Delegation Order 13-3 (formerly DO-250, Rev. 1), IRM 1.2.2.12.3, empowers the NTA to issue TADs. TADs mandate that functional areas make certain administrative or procedural changes to improve a process or grant relief to groups of taxpayers (or all taxpayers). This authority is discussed in IRM 13.1.4, , TAS Authorities.

This Page Intentionally Left Blank

Exhibit 13.2.1-1 (09-29-2020)**Terms and Acronyms**

Title	Acronym
Advocacy Efforts	AE
Advocacy Initiative	
Advocacy Initiative and Evaluation	AIE
Advocacy Issue	
Advocacy Issue or Submission	
Advocacy Project	AP
Advocacy Proposal	
Annual Reports to Congress	ARC
Attorney Advisors	AA
Business Objects Enterprise	BOE
Business Operating Division	BOD
Business Performance Reviews	BPR
Business Systems Planning	BSP
Case Advocacy	CA
Case Advocates	CA
Case Assistance by Issue Code	CABIC
Collaborative Efforts	CE
Communication Assistance Request	CAR
Communications, Stakeholder Liaison and Online Services	CSO
Data Collection Instrument	DCI
Deputy Executive Director Case Advocacy	DEDCA
Deputy Executive Director Systemic Advocacy - Proactive Advocacy	DEDSA-PA
Deputy Executive Director Systemic Advocacy - Technical Advocacy	DEDSA-TA
Director, Advocacy Efforts	DAE
Director, Advocacy Initiatives and Evaluation	DAIE
Earned Income Tax Credit	EITC
Employee Suggestion Program	ESP
English as a Second Language	ESL

Exhibit 13.2.1-1 (Cont. 1) (09-29-2020)
Terms and Acronyms

Enterprise Operations	EOps
Executive Director, Systemic Advocacy	EDSA
Federal Information Security Management Act	FISMA
Follow up Dates	FUD
General Accountability Office	GAO
Individual Master File	IMF
Individual Taxpayer Identification Number	ITIN
Immediate Intervention	II
Information Gathering Project	IGP
Information reporting Program Advisory Committee	
Information Technology	IT
Integrated Data Retrieval System	IDRS
Internal Management Document	IMD
Internal Revenue Bulletin	IRB
Internal Revenue Code	IRC
Internal Revenue Manual	IRM
Internal Revenue Service	IRS
Internal Technical Advisors Program	ITAP
IRS Restructuring and Reform Act of 1998	RRA 98
June Report to Congress	JRC
Large Business and International Division	LB&I
Legislative Proposal	
Levels of Service	LOS
Local Taxpayer Advocate	LTA
Low Income Tax Clinic	LITC
Most Serious Problem	MSP
NTA	NTA
National Treasury Employees Union	NTEU
Office of Research	OR
Office of Taxpayer Correspondence	OTC
Out of Clearance Process	OCP

Exhibit 13.2.1-1 (Cont. 2) (09-29-2020)
Terms and Acronyms

Office of the Division Counsel/Associate Chief Counsel (National Taxpayer Advocate Program)	CNTA
Personally Identifiable Information	PII
Problem Resolution Program	PRP
Program Manager	PM
Published Guidance Proposal	
Return Integrity and Compliance Service	RICS
SAMS II Certification and Accreditation	SAMS II CA
Security Assessment Report	SAR
Senior Technical Liaisons	STL
Servicewide Electronic Research Program	SERP
Servicewide Notice Information Program	SNIP
SharePoint™	SP
Single Entry Time Report Online	SETR
Single Point of Contact	SPOC
Small Business/Self Employed	SB/SE
Subject Matter Expert	SME
Subject Matter Expert Assistance Request	SMEAR
Statistics of Income	SOI
Systemic Advocacy	SA
Systemic Advocacy Management System	SAMS
Systemic Issue and Review Evaluation	SIRE
Tax Exemptions and Government Entities	TEGE
Tax Forms and Publications	TF&P
Taxpayer Advocate Directive	TAD
Taxpayer Advocate Management Information System	TAMIS
Taxpayer Advocate Service	TAS
Taxpayer Advocacy Panel Program Office	TAP
Taxpayer Bill of Rights II	TBOR 2
Taxpayer Identification Number	TIN
Taxpayer Rights Impact Statement	TRIS

Exhibit 13.2.1-1 (Cont. 3) (09-29-2020)**Terms and Acronyms**

Technical Advice Assistance Request	TAAR
Technical Analysis Guidance	TAG
Treasury Inspector General for Tax Administration	TIGTA
Wage and Investment	W&I