



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 fo 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 |