IRS

MANUAL TRANSMITTAL

13.2.2

Department of the Treasury
Internal Revenue Service

OCTOBER 2, 2024

EFFECTIVE DATE

(10-02-2024)

PURPOSE

(1) This transmits revised IRM 13.2.2, Systemic Advocacy, Systemic Advocacy Management System (SAMS) Administration..

MATERIAL CHANGES

(1) IRM 13.2.2.1 - Removed Introduction section to mirror the internal controls requirement.

(2) Editorial updates made throughout.

EFFECT ON OTHER DOCUMENTS

This supersedes IRM 13.2.2 dated, September 29, 2020.

AUDIENCE

Taxpayer Advocate Service, primarily employees within Systemic Advocacy (SA).

Andrew D. Beckwith
Acting Executive Director Systemic Advocacy

13.2.2
Systemic Advocacy Management System (SAMS) Administration

Table of Contents

13.2.2.1 (09-29-2020) Program Scope and Objectives

(1) TAS Systemic Advocacy (SA) oversees the Systemic Advocacy Management System (SAMS). Both internal (e.g., IRS employees) and external (e.g., taxpayers) submitters can use SAMS to report systemic issues that adversely impact taxpayers. The issues put on SAMS are reviewed by employees in the Systemic Issue Review & Evaluation (SIRE) group. The goal is resolve the systemic issue (problem), and this often involves recommendations to change IRS procedures and processes.

(2) **Audience:** TAS, primarily employees within Systemic Advocacy (SA).

(3) **Policy Owner**: Executive Director Systemic Advocacy (EDSA).

(4) **Program Owner:** Executive Deputy Director, Systemic Advocacy, Proactive Advocacy (DEDSA-PA).

(5) **Contact Information**. Employees should contact the Product Content Owner provided on the Product Catalog Information page for this IRM. To recommend changes or make any other suggestions related to this IRM section, see IRM 1.11.6.6, Providing Feedback About an IRM Section - Outside of Clearance.

13.2.2.1.1 (09-29-2020) Authority

(1) Internal Revenue Code (IRC) §7803(c) established the Office of the Taxpayer Advocate to assist taxpayers with resolving problems with the IRS, identify areas in which taxpayers have problems dealing with the IRS, identify areas in which taxpayers have problems dealing with the IRS, propose changes I the administrative practices of the IRS, and identify potential legislative changes to mitigate problems.

13.2.2.1.2 (09-29-2020) Roles and Responsibilities

(1) The EDSA reports directly to the NTA. The EDSA has oversight responsibility for two divisions, Proactive Advocacy and Technical Advocacy. The DEDSA-PA and the Deputy Executive Director, Systemic Advocacy, Technical Advocacy (DEDSA-TA) report to the EDSA and are responsible for identifying and raising awareness of systemic issues impacting taxpayers. The DEDSA-PA, along with the Director, Advocacy, Implementation and Evaluation (AIE) have overall responsibility for the review and disposition of issues put on the SAMS. The Chief, Systemic Issue Review & Evaluation (SIRE) is responsible for the work completed by the SAMS Program Manager(s) and program analysts.

(2) The program analysts in SIRE will, as needed, reach out to Subject Matter Experts (SMEs) within the Technical Advocacy Division. The SMEs provide advice and guidance on the root cause of problem(s) and how to resolve the systemic issue.

(3) The ultimate goals of the advocacy analysts are to ensure the systemic issue is resolved while respecting taxpayer rights and minimizing taxpayer burden.

13.2.2.1.3 (09-29-2020) Program Management and Review

(1) SA has established several management reviews to assess program effectiveness. One review is the periodic monthly review of the work done by a program analyst in SIRE. The second review is the weekly review of all closed issues by a SAMS Program Manager in SIRE. Finally, a third review is the weekly closed issue review completed by a cross-functional team of various TAS offices.

13.2.2.1.4
(09-29-2020)
Program Controls

(1) The Chief, SIRE, along with the SAMS Program Manager(s), prepare a list each week of issues on SAMS that are ready for final review and closing. As needed, SIRE will move the issue to a project team if the resolution of the issue requires additional research and/or negotiation with the IRS.

(2) Program Reports - SA uses Business Objects Enterprise (BOE) for the reporting of program objectives (e.g., age of inventory).

(3) Annual Review - The DEDSA-PA is responsible for the annual review of the IRM to ensure the processes and procedures are up-to-date. This responsibility may be delegated to the Director, AIE. The Director of Advocacy Efforts (AE) has the responsibility for oversight of the yearly program reviews.

13.2.2.1.5
(09-29-2020)
Terms/Definitions/ Acronyms

(1) The use of abbreviations and acronyms are located in IRM 13.2.1. See Exhibit 13.2.1-1, Terms, Acronyms and Definition of Terms, for commonly used TAS terms and abbreviations.

13.2.2.1.6
(09-29-2020)
Related Resources

(1) Additional SA program information and resources are available as provided below:
https://www.irs.gov/advocate/systemic-advocacy-management-system-sams - Taxpayer Advocate Service, Office of Systemic Advocacy and IRM 13.2.1.5, Reviewing Internal Management Documents (IMDs) for Systemic Advocacy.

13.2.2.2
(09-29-2020)
Systemic Advocacy Management System (SAMS) System

(1) SAMS allows all IRS employees and external stakeholders to submit issues to the TAS SA. Any employee can search the system to find out whether similar issues are under development or have been resolved. Employees may also research submissions and track their status.

(2) TAS employees can access SAMS by clicking on the *SAMS* link found under “TAS Favorites” on the TAS intranet site.

(3) Users will find general information about using SAMS including a glossary and frequently asked questions (FAQs) by clicking on the *Help* link at the top of the SAMS intranet home page.

13.2.2.3
(09-29-2020)
SAMS Access

(1) TAS users must complete a *BEARS* (BEARS) request to access the *SAMS* system. In the Special Instructions text field, each user must indicate how they will be using the requested SAMS application (for example, to update my task force; to review SAMS issues; to view SAMS reports).

(2) Within the BEARS system, there are eight choices. Enter the appropriate access level:

- SYSTEMIC ADVOCACY MANAGEMENT SYSTEM (SAMS) (SAMS) – used to access the SAMS issues, projects, portfolios, task forces, and Internal Management Documents (IMD) reviews.
- SAMS REPORTS STANDARD USER (SAMS) – used to view reports using Business Objects Enterprise (BOE).
- SAMS REPORTS BUSINESS USER (SAMS) – used to write, run, and view reports using BOE.

- SAMS REPORTS SUPER USER (SAMS) – reserved for SAMS administrators.
- SAMS REPORTS UNIVERSE DESIGNER (SAMS) – reserved for programmers.
- SAMSII DEV REPORTS BUSINESS USER (SAMSII DEV) – reserved for programmers.
- SAMSII DEV DEVELOPERS (SAMSII DEV) – reserved for programmers.
- SAMSII DEV UNIVERSE DESIGNER (SAMSII DEV) – reserved for programmers.

(3) Each user's manager is required to review and approve the BEARS request.

(4) Once the BEARS is processed, you will be able to access the system. Passwords are not used in SAMS. Access is granted based on your computer login. There is not an additional login for SAMS.

Note: Training courses for SAMS are available on the Integrated Talent Management (ITM) site. Visit *Integrated Talent Management (sharepoint.com)* and search for "Systemic Advocacy" in the catalog.

(5) SAMS permission levels are granted according to your user role. There are various user roles in SAMS. User roles allow access to the features in SAMS required to complete certain job duties. SAMS users may be granted more than one user role. You will be assigned the user roles necessary to enable you to complete your SAMS related job duties. Contact one of the SAMS Program Managers if you need to change your user roles. The SIRE staff can be found at:
https://organization.ds.irsnet.gov/sites/tas/SiteAssets/TAS_Dir_Page.aspx?dir=Systemic Advocacy

13.2.2.4 (09-29-2020) **Security Rules**

(1) Please ensure no Personal Identifying Information (PII) is recorded in SAMS.

Note: Taxpayer Advocate Management Information System (TAMIS) case file numbers can be added to SAMS, as long as no PII, such as name or Taxpayer Identification Number (TIN) is recorded.

(2) Lock the workstation screen, or sign off the system if you leave your workstation for any length of time. Report any suspected compromise or abuse of the system to your local office security representative or management.

(3) There is no automatic "lock-out" feature on SAMS for non-use. If your job duties change or you separate from service, and no longer need to access the SAMS database; complete the BEARS request byselecting Delete User.

(4) Multiple login processes (i.e., a user being signed on more than once using the same login or attempting to conduct two or more SAMS sessions simultaneously) are not permitted.

13.2.2.5
(09-29-2020)
Safeguarding Taxpayer Information

(1) IRC § 6103(a) prohibits unauthorized disclosure of tax returns and return information.

(2) TAS employees must be aware of information that must be protected, how to protect it, and how to dispose of, or destroy, the information when it is not longer required.

(3) Taxpayers can expect that TAS will keep their information confidential, and will share information only as necessary, and only as authorized by law. See IRC § 7803(c)(4)(A)(iv). IRM 13.1.5, Taxpayer Advocate Case Procedures, Taxpayer Advocate Service (TAS) Confidentiality, and IRM 1.2.1.2.1, Policy Statement 1-1, Mission of the Service.

(4) IRM 1.15.2, Records and Information Management: Types of Records and Their Life Cycle provide specific guidelines and procedures for safeguarding and disposing of protected records.

(5) For more information about IRC § 6103, see IRM 11.3.1, Disclosure of Official Information, Introduction to Disclosure.

13.2.2.6
(09-29-2020)
Reporting SAMS Problems

(1) TAS employees who encounter technical or programming problems with SAMS should report them as a Priority 2 (P2) ticket to the Information Technology (IT) Help Desk by telephone at 1-866-743-5748 or through the IT website. You may also notify or send inquiries to the SAMS Program Managers once a ticket has been created. The SAMS Program Manager names can be found at: *https://organization.ds.irsnet.gov/sites/tas/SiteAssets/TAS_Dir_Page.aspx?dir=Systemic Advocacy*

(2) Once a problem has been identified, to expedite resolution, the SAMS Administrator should send an email to the SAMS II Systems Administrators in the Tier II Wintel Group in Enterprise Operations (EOps) with the P2 ticket number from IT. The DAIE should also be notified.

(3) If it appears the system outage will last more than 20 minutes, TAS Business Systems Planning (BSP) or the SAMS Administrator should send an email to potential SAMS users in the following mail distribution group: &TAS SA Staff.

(4) If the down time is expected to last more than two hours, BSP or the SAMS Administrator may submit a Communication Assistance Request (CAR) for a TAS-wide alert on the outage. Once EOps fixes the problem, submit another CAR or send a follow-up email, as the case may be, to inform users the system is back up.

Note: Use this procedure only for immediate problems that interfere with your use of SAMS.

(5) Employees who have non-urgent questions about SAMS or wish to request long-term system changes or enhancements should submit suggestions by the “SAMS Change Proposal” link on the SAMS intranet home page.

13.2.2.7
(09-29-2020)
Federal Information Security Management Act (FISMA)

(1) The Security Assessment Report (SAR) in the fiscal year 2009 SAMS II Certification and Accreditation (CA) identified a security weakness based on the lack of established procedures for managing SAMS II user accounts. The recommendation was to “create a process to ensure user accounts are sufficiently managed and updated based on roles on a regular basis”. In response to the identified security risk, TAS BSP and SA have implemented the procedures that follow in steps 2-6 below.

(2) By the 15th of each month, the SAMS II Administrator in BSP will perform a monthly validation of SAMS II user accounts in active status. The validation will ensure:

- Accounts in active status have currently valid BEARS records; and
- Accounts are deactivated for employees no longer in TAS.

(3) The Administrator will send an email notification to the SAMS II Program Manager in SA of accounts that may require corrective action. Within seven (7) days from receipt of notification, the Program Manager will respond to confirm corrective action has been taken or the reasons corrections are not warranted.

(4) To help facilitate reviews of SAMS users’ permissions (User Roles), the SAMS Administrator will generate BOE reports producing separate lists of:

- SAMS Users’ currently assigned User Roles, and
- User activity on SAMS work objects either in open status or closed within the previous 12 months.

(5) These reports will serve to filter and narrow the scope of review by identifying user accounts that potentially warrant adjustments to Users’ Roles. The Administrator will provide the report analysis to the SAMS Program Manager on a quarterly basis, within 15 days following the end of each quarter.

(6) The SAMS Program Manager will review the reports, determine if changes are appropriate, and adjust users’ roles as necessary. The Program Manager will notify the Administrator upon completion of the review no later than 30 days following the close of each quarter.

13.2.2.8
(09-29-2020)
Systemic Advocacy and the Employee Suggestion Program

(1) Submitting an advocacy issue through SAMS is separate and distinct from the IRS Employee Suggestion Program (ESP). Both the ESP and SA use web-based systems to receive, track, and approve suggestions or study problems. ESP offers employees the chance to receive monetary awards for suggestions that increase efficiency and savings within the Service. The purpose of a SAMS submission is to lessen taxpayer burden or protect taxpayer rights by recommending changes to IRS policy, procedures, and the tax code. SA does not compensate employees for suggesting improvements.

(2) The two programs differ in scope. Only IRS employees can make suggestions through the ESP whereas SA allows both IRS employees and external stakeholders to submit issues or problems.

(3) SA and the ESP use different criteria. SA has the objective of working for changes that will prevent taxpayer problems; the ESP is designed to provide IRS employees with monetary awards for approved and implemented suggestions.

Note: A systemic issue is one that affects a segment of taxpayers. An employee suggestion is a voluntary, written proposal, submitted by an employee or employees, which identifies and describes a specific need for improvement and proposes a solution, or proposes a specific improvement to an existing situation.

(4) Employees who propose to resolve a systemic problem in a way that also has the potential to save the government money should submit their suggestions to both the ESP and the SA program. For additional information on ESP, see IRM 11.53.3.2.11, *Employee Suggestion Program*.