



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

13.2.4

OCTOBER 19, 2022

EFFECTIVE DATE

(10-19-2022)

PURPOSE

- (1) This transmits an update to IRM 13.2.4, *Information Gathering Projects (IGPs)*.

MATERIAL CHANGES

- (1) In order to properly reflect the Internal Controls required format, removed the introduction section IRM 13.2.4.1, now encompasses within the Internal Controls. As result, content was realigned.
- (2) IRM subsection 13.2.4.7.1.3 content has been moved to subsection 13.2.4.7.1.1.
- (3) Incorporated IPU 21U0689 issued 5-4-2021, providing clear instructions for submitter contact.
- (4) Editorial, formatting, grammar, clarification, and revision date changes were made throughout the document.

EFFECT ON OTHER DOCUMENTS

Supersedes IRM 13.2.4, Systemic Advocacy, Information Gathering Projects, dated 11-04-2020. The following IRM Procedural Update (IPU) 21U0689, issued May 4, 2021 have been incorporated into this IRM.

AUDIENCE

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

Kim Stewart
Executive Director Systemic Advocacy

13.2.4

Information Gathering Projects (IGP)

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13.2.4.1
(10-19-2022)
Program Scope and Objectives

- (1) This IRM section describes the types of Information Gathering Projects (IGPs) used by Systemic Advocacy (SA) and the process for working each type of project. The IGPs are used to track emerging issues, conduct further research to determine whether an issue is systemic, or to propose alternative language to an IRS Internal Management Document (IMD) using an Out of Clearance Process (OCP) form.
- (2) **Audience:** TAS, primarily employees within SA.
- (3) **Policy Owner:** National Taxpayer Advocate (NTA), TAS
- (4) **Program Owner:** Executive Director Systemic Advocacy (EDSA)
- (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 1.11.6.5, Providing Feedback About an IRM Section - Outside of Clearance.

13.2.4.1.1
(09-30-2020)
Background

- (1) Throughout the Taxpayer Advocacy Service (TAS), employees play a vital role in identifying, analyzing, and resolving broad-based taxpayer problems. These taxpayer problems are brought to TAS's attention through several sources including offices within TAS, Internal Revenue Service (IRS) employees, taxpayers, practitioners, and other external stakeholders.
- (2) TAS SA plays a vital role in identifying, analyzing, and resolving broad-based taxpayer problems. IGPs arise from several sources, including Case Advocacy (CA) offices within TAS, IRS employees in other functions, and external stakeholders.
- (3) SA starts with Systemic Advocacy Management System (SAMS) submissions and then applies the tools of project management when working the IGPs developed from these submissions, informing stakeholders of the progress on an IGP and the final results. These items are the essence of SA analysis and initiatives.

13.2.4.1.2
(09-30-2020)
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, propose changes in the administrative practices of IRS, and identify potential legislative changes to mitigate problems.

13.2.4.1.3
(09-30-2020)
Roles and Responsibilities

- (1) The EDSA reports directly to the NTA. The EDSA has oversight responsibility for systemic advocacy and the NTA's Annual Reports to Congress. Two divisions, Proactive Advocacy and Technical Advocacy, report to the EDSA. The Deputy Executive Director Systemic Advocacy, Proactive Advocacy (DEDSA-PA) and the Deputy Executive Director Systemic Advocacy, Technical Advocacy (DEDSA-TA), are responsible for identifying and raising awareness of systemic issues impacting taxpayers. The DEDSA-PA is responsible for the production of the NTA ARC, the receipt and control of advocacy issues, and the internal management document process. The DEDSA-TA is responsible for the advocacy initiative tracking system, assignment of advocacy projects, advocacy proposals, and a database which captures advocacy projects, proposals, and initiatives. TAS SA receives administrative and legislative proposals from a multitude of sources, including internal and external sources.

- (2) Advocacy analysts assigned to SA work with the IRS Business Operating Divisions/Functional Units (BOD/FU) to analyze and understand the root causes of problems and support joint advocacy efforts. The ultimate goals of the advocacy analysts are to ensure the taxpayer's fundamental rights are protected, IRS decisions consider taxpayer interest and the reduction of taxpayer burden, improve customer service, and address the inequitable treatment of taxpayers.

13.2.4.1.4
(09-30-2020)
**Program and
Management Review**

- (1) SA has established a series of organizational measurements to address program effectiveness through direct oversight of three Technical Advocacy Directors by conducting reviews monthly as structured in the TAS Program Letter.

13.2.4.1.5
(09-30-2020)
Program Controls

- (1) Program Goals - The processes and procedures provided in this IRM are:
- To evaluate whether a submission is a systemic issue;
 - To research and gather information to determine the potential impact on taxpayers and on processes and procedures;
 - To follow the Taxpayer Bill of Rights (TBOR) which clearly outlines the fundamental rights of every taxpayer; and
 - To evaluate proposed procedural changes initiated by the IRS BOD/FUs.
- (2) Program Reports –SA uses Business Objects Enterprise (BOE) for the reporting of program objectives.
- (3) Annual Review –The three Directors of Technical Advocacy (Exam, Collection, and Processing) are responsible for reviewing the information in this IRM annually to ensure accuracy and promote consistent tax administration. The Director of Advocacy Efforts has the responsibility for oversight of the yearly program reviews.

13.2.4.1.6
(09-30-2020)
**Terms/Definitions/
Acronyms**

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

13.2.4.1.7
(09-30-2020)
Related Resources

- (1) Additional SA program information and resources are available as provided below:
- TAS, SAMS <https://www.irs.gov/advocate/systemic-advocacy-management-system-sams>
 - IRM 13.2.1.5.1, IMD/SPOC Reviews
 - IRM 13.2.3.4.1, Processing Systemic Issues

13.2.4.2
(09-30-2020)
**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 no 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, 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, provides 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.

13.2.4.3
(09-30-2020)
**Types of Information
Gathering Projects
(IGPs)**

- (1) Issues received by SA are often new and complex. It may be difficult to determine the scope of affected taxpayers and further research is necessary to make those determinations. SA uses three types of IGPs to either monitor issues, research issues, or make IRM recommendations to authors.

Types of IGPs	Purpose
Monitor	The purpose of a Monitor IGP is to track SAMS issues or developments related to an emerging issue. For example, SA may wish to collect information related to the passage of new legislation or a new administrative procedure. Generally, Monitor IGPs have a one-year lifespan or less. A determination is made whether to keep the IGP open for further monitoring, to close without further action, or to recommend an advocacy vehicle.
Research	The purpose of a Research IGP is to conduct additional research to determine if an issue is a systemic problem. It is typically created if the SAMS issue review process was unable to determine whether a systemic problem exists. The goal is to close the IGP and move the issue to the proper advocacy vehicle within 90 days or less.

Internal Management Documents (IMD) and Single Point of Contact (SPOC)	The purpose of an IMD/SPOC IGP is to recommend language for IMDs. Typically, this involves reviewing changes proposed by a SAMS submitter or drafting language. Generally, the language change will be proposed to the IRS through an Out of Clearance Process (OCP) request. The goal is to close the IGP in 30 calendar days or less.
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13.2.4.4
(09-30-2020)

**Assignment of an
Information Gathering
Project**

- (1) Systemic Issue Review and Evaluation (SIRE) assigns IGPs
 - The SIRE Program Manager assigns the IGP to the DEDSA-TA, and the Technical Advocacy Director Project Manager;
 - An email is sent from SIRE to confirm the assignment; and
 - The Technical Advocacy Director assigns the IGP to a team lead (On SAMS, the Technical Advocacy Director is displayed as the "Project Manager".)

13.2.4.5
(09-30-2020)

**Monitor IGPs – Working
and Outcomes**

- (1) TAS may anticipate the implementation or change of a law, policy, or procedure may negatively affect taxpayers and decide to monitor the issue. In these situations, TAS may create a Monitor IGP to focus on potential systemic problems that may emerge. The goals of a Monitor IGP are to:
 - Gather and analyze information;
 - Determine whether the issue results in systemic problems for taxpayers; and
 - Recommend TAS's next step.

Example: Affordable Care Act law provisions require new and changed IRS processes and new reporting requirements for taxpayers. SA creates a Monitor IGP so that SAMS issues related to the changes can be associated, and the project team lead can add notes about IRS actions or TAS concerns.

Example: Each year, the NTA's JRC includes a Filing Season Review section. SA may choose to create a Monitor IGP so that SAMS issues and other information related to the filing season can be associated and help confirm the content in the report. The nature of the issues might be broad, ranging from customer service, processing delays, or compliance.

13.2.4.5.1
(09-30-2020)

Working a Monitor IGP

- (1) A Monitor IGP differs from other systemic vehicles in that the urgency and subsequent actions are dependent upon the issue. The team lead should focus attention on the appropriate IGP, based on the nature of the issue and recommend next actions.
- (2) In addition to reviewing related SAMS issues, the team lead should monitor other sources of information appropriate to the issue. This could include the media, IRS press releases, and case advocacy trends.

- (3) The team lead should document examples and other relevant information using the “Notes” tab and/or uploading to the “Files” tab on SAMS.

Example: While monitoring Affordable Care Act implementation, the team lead learns that taxpayers making withdrawals from their retirement accounts are not being informed that this will affect their eligibility for the Premium Tax Credit. The team lead recommends creating an Advocacy Project to pursue improvements in guidance from the IRS and the Marketplace.

13.2.4.5.1.1
(09-30-2020)
Status Updates

- (1) Document a status update at the end of each calendar quarter in the “Notes” tab on SAMS using the note type **Status Update**. Use the following format for status updates:
1. Issue: This is a brief re-stated description of the issue, including the real or potential impact on taxpayers. This description may be constant from update to update.
 2. Actions to Date: Briefly describe important actions to date. Include research, communications with the IRS or other stakeholders, and other relevant information. Refine this description for each update.

Note: A quarterly status update is required regardless of assignment date.

13.2.4.5.1.2
(09-30-2020)
Outcomes

- (1) Common outcomes for a Monitor IGP include:
- a. Creation of an advocacy vehicle(s)
 - b. Closing the IGP
- (2) Typically, the Monitor IGP has a one-year life cycle. If the determination is to continue beyond the year, discuss the reasons with the SAMS Project Manager. If the SAMS Project Manager agrees, the SAMS Project Manager will document approval in the “Notes” tab on SAMS.
- (3) After research is completed, the team lead updates SAMS with summary and recommendations and notifies the SAMS Project Manager, who then reviews and documents approval in the “Notes” tab on SAMS. The SAMS Project Director (DEDSA-TA) completes the final approval and closes the IGP on SAMS.

13.2.4.6
(09-30-2020)
**Research IGPs -
Working and Outcomes**

- (1) Create a Research IGP when SIRE is unable to determine whether the issue is systemic. The goals of a Research IGP are to:
- Gather and analyze information;
 - Determine whether an issue is systemic; and
 - Recommend TAS’s next step.

13.2.4.6.1
(09-30-2020)
Working a Research IGP

- (1) The Research IGP is an extension of the issue review process, so it is imperative to work the IGP with a sense of urgency and quickly identify the proper advocacy vehicle. The goal is to close the IGP and move the issue to the proper advocacy vehicle within 90 days or less.

13.2.4.6.1.1
(09-30-2020)
**Initial Actions and
Documentation**

- (1) Review the information from the issue review process and summarize the purpose of the IGP on the “Notes” tab on SAMS.

13.2.4.6.1.2
(09-30-2020)
**Ongoing IGP
Documentation**

- (1) All actions and information affecting the outcome of the Research IGP should be documented on the “Notes” tab on SAMS. Document actions taken on the day completed. Documentation should include facts and analysis used to make the closing recommendation.
- (2) Documentation should include substantive actions taken to move the IGP forward and should not state, “working on the IGP.” Summarize emails and avoid cutting and pasting entire emails onto the “Notes” tab. Attach entire emails to files only if necessary, to support the outcome.

Note: The file name and extension must fit on one line in the Files tab.

- (3) Document a status update at the end of each calendar quarter in the “Notes” tab on SAMS using the note type “Status Update”. Use the following format for status updates:
 - Issue: This is a brief re-stated description of the issue, including the impact on taxpayers. This description may be constant from update to update.
 - Actions to Date: Briefly describe important actions to date. Include research, communications with the IRS or other stakeholders, and other relevant information. Refine this description for each update.

Note: A quarterly status update is required regardless of assignment date.

- (4) Attach only the applicable portion of documents to the “Files” tab and avoid attaching entire IRMs or other large documents.
- (5) Do not include tax return information or Personally Identifiable Information (PII) on SAMS. PII is any information that, by itself or in combination with other information, may be used to uniquely identify an individual. Examples of PII include name, address, telephone numbers, place of employment, etc. For a more complete list of PII, see the Disclosure and Privacy Knowledge Base site on the intranet.

13.2.4.6.1.3
(05-04-2021)
Submitter Contact

- (1) For Research IGPs, the analyst is required to make initial contact with the submitter **within 5 business days** from the “Assignment Date” on SAMS. During the initial contact, advise the submitter of project assignment and confirm a clear understanding of the issue. The initial contact provides an opportunity to determine whether additional information is available or if changes have occurred. All contact will be documented on SAMS and will include substantive detail of what was discussed. The substance of the discussion should be documented on the “Notes” tab as a “contact.” The initial contact can be via telephone call or email.
- (2) The Advocacy team lead will contact the submitter before closing the IGP to discuss the results and recommendations.
- (3) The analyst is required to send an email of the closing recommendation to his or her manager within 14 calendar days of IGP completion. The submitter

should be contacted within **5 business days** after management approval to close. The closing contact can be via telephone call or email. Notify the submitter of the outcome/result of his or her advocacy submission.

- (4) Upon closing contact, thank the submitter for their participation in the advocacy program and encourage the submitter to contact SA if they identify other systemic issues. Document SAMS with a summary of the closing contact with the submitter.

13.2.4.6.1.4
(09-30-2020)
Research

- (1) Review and analyze the information gathered during the issue review process; develop an action plan for advocacy resolution.
- (2) Conduct additional research to determine the underlying cause of the issue, making sure to document all research on the “Notes” tab on SAMS, using note type, “Research”.
- (3) Also consider:
 - Contacting IRS process owners.
 - Seeking information and input from subject matter experts and internal partners. **See IRM 13.2.1.3, Systemic Advocacy Partnerships Within the IRS and IRM 13.2.1.4, Systemic Advocacy Partnerships External to the IRS.**
 - Accessing IRS systems or obtaining legal advice, **See IRM 13.2.1.3.7, Office of the Division Counsel/Associate Chief Counsel (National Taxpayer Advocate Program) and IRM 13.2.2.2, Systemic Advocacy Management System (SAMS) Administration.**

13.2.4.6.1.5
(09-30-2020)
Outcomes

- (1) The most common results of a Research IGP are to create an Advocacy Project, Immediate Intervention, collaborative effort team, or a task force.
- (2) IGPs may be referred for consideration in the ARC as a legislative change or Most Serious Problem. An IGP may also be referred to an existing team or task force already working the issue.
- (3) If the IGP was determined to not be systemic, it may be closed as “not validated as systemic.”
- (4) To close the case, take the following action:
 - Contact the submitter before closing the IGP to discuss the results and recommendations, unless promoted to an advocacy project. (Advocacy team lead will contact the submitter.)
 - Within 14 calendar days, update the SAMS “Notes” tab when closing the Research IGP and document a closing summary with the recommended disposition. The Project Manager approves the disposition and refers the closure to the SAMS Project Director (DEDSA-TA), depending on the recommended disposition.

Note: Originally there were to be no recommendations made to the IRS during the life of a Research IGP. However, experience has shown that SA resolved some systemic issues during the course of an IGP simply because the IRS immediately recognizes the problem and agrees to resolve the issue. Input the recommendation accepted in the SAMS “Notes” tab using “Outcome/

Accomplishments.” Record recommendation in a format similar to status updates: Topic, Issue, Advocacy and Impact.

13.2.4.7
(09-30-2020)
**IMD/SPOC IGPs –
Working and Outcomes**

- (1) Some issues raised in SAMS submissions may require changes to IRS guidance. If management determines SA should pursue a change, an IMD/SPOC IGP is created. The goal of an IMD/SPOC IGP is the submission of an OCP IMD/SPOC recommendation through the IMD/SPOC Center.
- (2) Work IMD/SPOC IGPs with a sense of urgency. The goal is to close the IGP in 30 calendar days or less.
- (3) Review the information from the issue review process and summarize the purpose of the IGP on SAMS.

13.2.4.7.1
(09-30-2020)
**Ongoing IGP
Documentation**

- (1) The analyst should document all actions and information that affect the outcome of the IGP on “Notes” tab on SAMS. Document actions taken on the day completed. Documentation should include facts and analysis used to make the closing recommendation.
- (2) Documentation should include substantive actions taken to move the IGP towards closure and should not state “working on the IGP.” Summarize emails and avoid cutting and pasting entire emails onto the “Notes” tab on SAMS. Attach entire emails to files if necessary to support the outcome.
- (3) Attach only the specific portion of documents to “Files” tab on SAMS that support the final analysis/determination. Avoid attaching entire IRMs or other large documents.

Note: The file name and extension must fit on one line in the Files tab.

- (4) Do not include tax return information or PII on SAMS.

13.2.4.7.1.1
(10-19-2022)
Submitter Contact

- (1) The analyst is required to make initial contact with the submitter within **5 business days** from the “Assignment Date” on SAMS. During the initial contact, advise the submitter of the project assignment and confirm a clear understanding of the issue. The initial contact provides an opportunity to determine whether additional information is available or if changes have occurred. All contact will be documented on SAMS and will include substantive detail of what was discussed. The substance of the discussion should be documented on the “Notes” tab as a contact. The initial contact can be via telephone call or email.
- (2) The Advocacy team lead will contact the submitter within 5 business days of IGP completion to discuss the outcome/result of his/her advocacy submission. The closing contact can be via telephone call or email. Explain that the recommended changes have been forwarded to the IMD/SPOC staff who will share the information with the IRS BOD and provide them with an explanation of the recommendations.
- (3) The analyst is required to send an email of the closing recommendation to the Project Manager within 14 calendar days of IGP completion.

- (4) Upon closing contact, thank the submitter for their participation in the advocacy program and encourage the submitter to contact SA if they identify other systemic issues. Document SAMS with a summary of your closing contact with the submitter.

13.2.4.7.1.2
(09-30-2020)
Research

- (1) Review and analyze the information gathered during the issue review process.
- (2) Conduct additional research to determine what changes the IRS needs to make.
- (3) Consider contacting the IMD owner, which will provide an opportunity to discuss the IMD owner's perspective on the issue, logic for the current language and to suggest an alternative by persuading and negotiating.

Caution: OCP templates must be completed and forwarded through IMD/SPOC for validation.

- (4) Consider seeking information and input from subject matter experts and internal partners. **See IRM 13.2.1.3, Systemic Advocacy Partnerships Within TAS and IRM 13.2.1.4, Systemic Advocacy Partnerships External to the IRS.**

13.2.4.7.1.3
(10-19-2022)
Outcomes

- (1) The most common outcome is the creation of an OCP template.
- (2) Document the "Notes" tab on SAMS using the note type "outcome or accomplishment" to record the OCP template was sent to IMD/SPOC. Use the following format:
 - Topic
 - Issue
 - Advocacy
 - Impact
- (3) Closing the IMD/SPOC IGP:
 - a. Once the OCP template is sent to *TAS IMD/SPOC, wait for the acknowledgement from IMD/SPOC with the assignment identification number to complete the Closing Summary on the "Notes" tab on SAMS and note the type as "Closing Summary". IMD/SPOC is responsible for monitoring the OCP process.
 - b. Upload OCP template to the "Files" tab on SAMS.
 - c. The SAMS Technical Advocacy Director approves the disposition and refers the closure to the SAMS Project Director (DEDSA-TA) to close the IGP on SAMS.

