



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

13.2.5

OCTOBER 20, 2022

EFFECTIVE DATE

(10-20-2022)

PURPOSE

- (1) This transmits an update to IRM 13.2.5, *Systemic Advocacy, Advocacy Projects*.

MATERIAL CHANGES

- (1) In order to properly reflect the Internal Controls required format, removed the introduction section IRM 13.2.5.1, now encompasses within the Internal Controls. As result, content was realigned
- (2) IRM subsection 13.2.5.4.3 content has been moved to subsection 13.2.5.3.3.
- (3) Incorporated IPU 21U0688 issued 5-4-2021, clarified submitter contact for IRM 13.2.5.4.3(1) and modified Exhibit 13.2.5-4
- (4) Editorial, formatting, grammar, clarification, and revision date changes were made throughout the document.

EFFECT ON OTHER DOCUMENTS

Supersedes IRM 13.2.5, *Systemic Advocacy, Advocacy Projects*, dated 11-04-2020. The following IRM Procedural Update (IPU) 21U0688, issued May 4, 2021 have been incorporated into this IRM.

AUDIENCE

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

Kim Stewart
Executive Director Systemic Advocacy

13.2.5

Advocacy Projects

Table of Contents

13.2.5.1 Program Scope and Objectives

13.2.5.1.1 Background

13.2.5.1.2 Authority

13.2.5.1.3 Roles and Responsibilities

13.2.5.1.4 Program Management Review

13.2.5.1.5 Program Controls

13.2.5.1.6 Terms/Definitions/Acronyms

13.2.5.1.7 Related Resources

13.2.5.2 Safeguarding Taxpayer Information

13.2.5.3 Working an Advocacy Project

13.2.5.3.1 Advocacy Project Assignment

13.2.5.3.2 Team Composition and Responsibilities

13.2.5.3.3 Initial Project Documentation

13.2.5.3.4 Ongoing Project Documentation

13.2.5.3.5 Project Status Updates

13.2.5.3.6 Next Contact and Follow-up Dates

13.2.5.3.7 Working Project Steps

13.2.5.3.8 Project Development

13.2.5.4 Elevating Issues to the Deputy Executive Director, Systemic Advocacy, Technical Advocacy (DEDSA-TA) and the Executive Director, Systemic Advocacy (EDSA)

13.2.5.4.1 Advocacy Proposals

13.2.5.4.1.1 Advocacy Proposal Memorandum

13.2.5.4.1.2 Advocacy Proposal Briefing Document

13.2.5.4.2 Project Resolution

13.2.5.4.2.1 Administrative Procedure Changes

13.2.5.4.2.2 Published Guidance Proposal

13.2.5.4.2.3 Legislative Recommendation Proposal

13.2.5.5 Closing an Advocacy Project

13.2.5.5.1 External Submitter Closing

13.2.5.5.2 Internal Submitter Closing

13.2.5.5.3 Closing Communications

13.2.5.5.4 SAMS Closing Actions

13.2.5.5.4.1 Closed Project Status

Exhibits

13.2.5-1 TAS Research Request

13.2.5-2 Memorandum to Request a Counsel Legal Opinion

13.2.5-3 Out of Clearance Process Template

13.2.5-4 Business Performance Review

13.2.5-5 Advocacy Closing Letter Template

13.2.5-6 Project Closing Email Template for Internal Submitters Only

13.2.5-7 SA Quality Attributes

13.2.5.1
(10-20-2022)
Program Scope and Objectives

- (1) This IRM section describes the types of Advocacy Projects (APs) used by Systemic Advocacy (SA) and the process for working projects. The APs are worked to resolve systemic issues, affect change and to propose alternative language to an IRM using an Outside the Clearing Process (OCP) form.
- (2) **Audience:** Taxpayer Advocate Service , primarily employees within Systemic Advocacy (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 1.11.6.6, Providing Feedback About an IRM Section - Outside of Clearance.

13.2.5.1.1
(11-04-2020)
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 come 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. Projects arise from several sources, including field offices within TAS, IRS employees in other functions, and external stakeholders.
- (3) SA utilizes the Systemic Advocacy Management System (SAMS) to receive, control, document, and monitor advocacy submissions. The staff is engaged in the evaluation and resolution of issues and acts expeditiously to address matters of taxpayer rights and the reduction of burden.

13.2.5.1.2
(11-04-2020)
Authority

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

13.2.5.1.3
(11-04-2020)
Roles and Responsibilities

- (1) The Executive Director Systemic Advocacy (EDSA) reports directly to the NTA. The EDSA is responsible for systemic advocacy oversight and the NTA's June Reports to Congress and Annual Reports to Congress (ARC). 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.

13.2.5.1.4
(11-04-2020)
**Program Management
Review**

- (1) SA has established a series of organizational measurements to address program effectiveness through direct oversight of three Technical Advocacy Directors (Collection, Examination and Processing). They are responsible for conducting reviews monthly as structured in the TAS Program Letter. In addition to these reviews, AP closures are reviewed by the Quality Review Program based on statistical sampling of closures.
- (2) Quality measures include:
 - Accuracy - The correctness of actions defined by statute and guidance;
 - Efficiency - The cost of producing a quality (accurate, complete, timely) product;
 - Timeliness - Completing actions within time frames in statute and guidelines;
 - Customer Satisfaction - Customer's view of product provided;
 - Employee Satisfaction - Employee's view of work life; and
 - Effectiveness - TAS's success in resolving taxpayer's problems.
- (3) The standards fall within the following categories, Accuracy Focus, Procedural Focus, and Customer Focus with assigned attributes. See Exhibit 13.2.5-7, SA Quality Attributes.
- (4) The SA quality review of closed APs and Intermediate Interventions (IIs) will provide organization performance measurement of the accuracy and timeliness of key SA product delivery.

13.2.5.1.5
(11-04-2020)
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 impacting the Taxpayer Bill of Rights (TBOR), and;
 - To evaluate proposed procedural changes initiated by the Business Operating Division/Functional Units (BOD/FU) and submit advocacy proposals and recommendations.
- (2) Program Reports – SA uses Business Objects Enterprise (BOE) for the reporting of program objectives.
- (3) Annual Review –The three Directors of Technical Advocacy (Examination, 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 (DAE) has the responsibility for oversight of the yearly program reviews.

13.2.5.1.6
(11-04-2020)
**Terms/Definitions/
Acronyms**

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

13.2.5.1.7
(11-04-2020)

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 13.2.1, SA Overview;
 - IRM 13.2.3, Evaluating and Reviewing Systemic Issues; and
 - IRM 13.2.8, NTA ARC.

13.2.5.2
(11-04-2020)

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 TAS to keep their information confidential and only share information when 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.

13.2.5.3
(11-04-2020)

Working an Advocacy Project

- (1) An AP is designed to:
 - a. Identify and address systemic and procedural issues;
 - b. Analyze the underlying causes of problems, and;
 - c. Propose corrective action.
- (2) SA uses an AP as a vehicle to resolve a systemic problem and affect change. The problem could involve the burden or effectiveness of current procedures and processes, consistency with statutory requirements, or communications and products offered to the public. Employees are expected to work APs with a sense of urgency by taking significant actions monthly, but no less than once every 31 calendar days.
- (3) The section below provides guidance on working an AP from assignment to closure.

13.2.5.3.1
(11-04-2020)

Advocacy Project Assignment

- (1) Systemic Issue Review and Evaluation (SIRE) reviewers complete the review process and may propose a project be created from those issues deemed systemic. For additional information, see IRM 13.2.3, *Evaluating and Reviewing Systemic Issue Reviews*.
- (2) The technical advocacy director assigns the project to a team lead. (On SAMS, the technical advocacy director is shown as the “Project Manager”). If needed,

the project manager may establish a team. A team may include, but is not limited to analysts, local taxpayer advocates (LTAs), attorney advisors (AAs), and senior technical liaisons (STLs).

- (3) The project manager initially adds all team members to the project. SAMS automatically assigns the “Date Assigned to the Team Lead” and updates the workflow status to “In Process”. The team lead updates SAMS with members joining the team after assignment.

13.2.5.3.2 (11-04-2020)

Team Composition and Responsibilities

- (1) On SAMS, assignments are as follows:
 - Team Lead;
 - Project Manager (SA Technical Advocacy Director);
 - Project Director (DEDSA-TA), and if required;
 - Team Members.
- (2) The team lead’s responsibilities include:
 - Completing the steps necessary to resolve the project’s issue(s);
 - Keeping the project manager informed of the project status;
 - Acting as a liaison between the project manager and the team members; and
 - Guiding, supporting, and coordinating the activities of team members, if any.
- (3) The project manager’s responsibilities include:
 - Monitoring the progress of the project toward prompt resolution;
 - Providing guidance for project resolution; and
 - Keeping the project director and SA management informed of the project status.
- (4) The project director’s responsibilities include:
 - Providing project resolution guidance; and
 - Approval of final project resolution.
- (5) The team members’ responsibilities include:
 - Completing tasks by established deadlines; and
 - Communicating with the team lead on the progress of their work and any pressing issues.

13.2.5.3.3 (10-20-2022)

Initial Project Documentation

- (1) The following provides guidance for the team lead to document the initial actions on SAMS. Complete the following steps and document the results on the “Notes” tab on SAMS within 31 calendar days of the date assigned to the team lead.

Note: If Advocacy Project is created from an IGP, ensure all relevant information is documented as a SAMS Note, including follow-up dates and next contact dates.

- a. Review the information provided by the submitter and the issue review process including associated issues and/or work types. Provide a summary of the background of the issue including potential causes and why the issue became a project.

Reminder: Advocacy Tip: Submitters input SAMS submissions based on a few examples or experiences. Consider utilizing a variety of resources to locate the core of the systemic problem.

- b. Complete an initial review of authorities. At a minimum, review the IRMs related to the issue.
- c. Analyze examples, if available.

Review the initial examples that may include Taxpayer Advocate Management Information System (TAMIS) histories or other information for a complete understanding of the systemic problem. Confirm the examples supporting the issue. Discuss with the project manager to obtain TAMIS histories if needed.

- d. Contact the submitter.

The preferred method of contact is a telephone call. If telephone contact is not an option, contact the submitter via their email address.

During this initial contact:

- If the submitter is not an IRS employee, the team lead must provide the necessary identifying information as required by IRM 13.1.2.4.1, *Identify Yourself*;
- Advise the submitter the project is being worked;
- Confirm with the submitter a clear understanding of the issue;
- Ask if there is additional information or if changes have occurred affecting the issue;
- Team lead should discuss frequency of subsequent contacts (including if no contact is necessary until closing), document “Notes” tab on SAMS with next contact date, and document submitters preferences for closing contact;
- The next contact date defaults to 31 calendar days of the previous contact with the submitter if a subsequent contact isn’t documented in SAMS;
- Document SAMS of the attempted contacts on the “Notes” tab;
- Explain it may be necessary to contact the submitter again if there are additional questions;
- Explain to submitter they will be notified of the outcome at the conclusion of the project;
- Encourage the submitter to contact team lead for status updates, if desired;
- Confirm submitter’s preferred communication for sharing project outcome:
 - Internal submitters: Email or phone;
 - External submitters: Phone or closing letter; and
- Document a summary of the initial submitter contact within 31 calendar days. Include attempts to contact on the Notes tab and select the Notes type **Submitter Contact** on SAMS.

Exception: If the submitter is the team lead assigned to work the AP, then no contact is required. When a TAS employee inputs a submission to SAMS for someone else (i.e., LTA submitting for someone and we do not have the “real” submitter’s contact information) then no contact is required. If the submitter is anonymous and the submission was input by a TAS employee or other, document in SAMS on the “Notes” tab unable to locate or contact submitter.

If the submitter is external, and only an email address is provided, then use the recommended language:

"I will be working on the issue you submitted to the Systemic Advocacy Management System (SAMS). I'd like to explain the next steps. Please contact me at XXX-XXX-XXXX during the hours of XX:XX AM to XX:XX PM (Time Zone). If you prefer, provide me a phone number and the best time to reach you.

In order to ensure your privacy, we discourage you from sending your personal information to us by email. Further, the IRS does not allow employees to exchange unencrypted personally identifiable or other sensitive information with email accounts outside of the IRS network, even with your permission."

- e. Complete and submit Action Plan to project manager.

An Action Plan is a list of tasks that must be accomplished by the team members in order to complete an AP. The team lead of the project will usually be responsible for the creation of the action plan. The purpose of breaking down the project into tasks is to determine the most efficient way to divide the work of the project and to assign accountability for completing each of the tasks of the project. Use the "Action Plan" tab to create the Action Plan on SAMS to inform the project manager the initial project documentation under the "Notes" tab is completed.

Create an action plan by completing the following fields. Once the action plan is saved, SAMS automatically alerts the project manager the action plan is ready for approval.

Field	Document
Short Title	"Initial project documentation completed"
Description	"Elevating to manager for approval"
Planned Start Date	Use action plan submitted date to program manager
Planned End Date	Use estimated completion date of project.
Date Assigned to the Team Lead	Use action plan submitted date to program manager
Actual End Date	Use actual completion date elevated to program manager

Note: SAMS programming requires completing the above prior to closing by entering the actual end date and checking the Action Plan Item Completed box.

13.2.5.3.4 (11-04-2020) Ongoing Project Documentation

- (1) Document all actions and information that affect the outcome of the project on the "Notes" tab on SAMS as follows:
 - Take and document substantive actions;

- Briefly describe the action taken, the information secured, barriers, advocacy opportunities, and the impact on the project;
- Summarize emails or documents unless the entire email or document is relevant as an explanation; and
- Do not enter tax return information on SAMS.

Note: Attach only the relevant portion of documents to “Files” tab. Avoid attaching entire IRMs or other large documents.

13.2.5.3.5 (11-04-2020) Project Status Updates

- (1) Document a status update by the last working day of the month when working projects.
Use the following format for status updates on SAMS:
 - **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;
 - **Cause(s):** Describe the possible causes of the issue. Eliminate or add causes as the project progresses;
 - **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; and
 - **Actions Remaining:** Describe actions remaining to resolve the issue. Include actions TAS needs to take, as well as actions the IRS needs to take. These actions change throughout the life of the project. As actions are completed, update the “actions to date” area of the status update. If applicable, identify potential barriers and a plan to overcome them.

13.2.5.3.6 (11-04-2020) Next Contact and Follow-up Dates

- (1) If at any point the project is reassigned, the new team lead must contact the submitter by the already set NCD by the outgoing team lead or within 31 calendar days of the last action taken if no NCD set.
- (2) Follow-up dates (FUDs) act as reminders to take action and move the project towards resolution. Other competing priorities may prevent the team lead from taking multiple actions during a month. The expectation is the team lead will take a substantive action at least once a month. FUDs are normally no more than 31 calendar days from the last FUD. Consider competing priorities and scheduled leave when setting follow up dates.

Exception: When there is no expected action required within 31 calendar days, **e.g.**, TAS Research needs 60 days to complete requests and all other actions are completed, document in the SAMS “Notes” tab the reason for the extended date.

- (3) Document FUD on the “Notes” tab. Set specific calendar dates and do not use an estimated completion date or a non-specific date such as “the week of...”

Example: Initial project documentation completed July 1st. The FUD documented would be either August 1st or earlier. (*e.g.*, “Complete review of related IRC section by August 1st.”)

Note: Consider using the “Task” tab on SAMS. Do not include Personally Identifiable Information (PII) on SAMS.

13.2.5.3.7
(11-04-2020)

Working Project Steps

(1) Projects generally progress through the following steps:

- Documenting how the existing process works. Consider creating a flow chart or narrative that shows the existing process;
- Determining where in the process the problem exists;
- Contacting the process owner to discuss the issue;
- Comparing the process against existing IRS requirements;
- Analyzing various courses of action; and
- Recommending and negotiating improvements with the IRS.

Advocacy Tip: If the agreed resolution is significant, consider negotiating with the IRS to issue a Servicewide Electronic Research Program (SERP) Alert to employees.

13.2.5.3.8
(11-04-2020)

Project Development

(1) Completing the above steps in IRM 13.2.5.3.7 could require additional information not available from the submitter or the issue review process. This additional information is not limited to, but may include:

- Internal TAS Coordination;
- Project Research and Collecting Data;
- Locating the Process Owner;
- Determining the Scope of the Potential Systemic Issue;
- Legal Resources; and
- Negotiating for Systemic Improvements

(2) Internal TAS coordination is appropriate when other offices may have information that will assist with the resolution of the issue. In turn, information on the project may assist other offices in their advocacy efforts. When the issue involves coordination with other TAS stakeholders, the team lead may coordinate with one or all of these TAS internal stakeholders. Additional contacts may include, but are not limited to the following:

- Internal Management Document/Single Point Of Contact (IMD/SPOC);
- TAS collaborative efforts;
- Technical Analysis and Guidance (TAG);
- Low Income Taxpayer Clinic Program (LITC) Office;
- Taxpayer Advocacy Panel (TAP) Program Office;
- Internal Technical Advisor Program (ITAP);
- Attorney Advisors (AA); and
- Office of the Division Counsel/Associate Chief Counsel (National Taxpayer Advocate Program) (CNTA).

Note: Document all internal coordination efforts on the “Notes” tab on SAMS.

(3) Research and Data Collecting provides various methods or alternatives for securing information and data to assist in researching the systemic issue and determining the scope. Focus should be on the following:

- Research other TAS activities, including but not limited to, task forces, ARC, SAMS, Research Studies, and Collaborative Efforts on TAS SharePoint™ (SP). For example, ARC MSPs may contain legal references;
- Consult with a STL or Subject Matter Expert (SME) for ideas, guidance, or knowledge related to the systemic issue;

- BOE reports may be used to extract TAMIS case information from case advocate inventories to identify the core issue, provide additional substantiation, and support the project's recommendations. Discuss BOE reports with the PM;
 - Request case examples from case advocate inventories by submitting a TAS Communications Assistance Request (CAR). Additionally, consider requesting TAG to include a message on the relevant Case Assistance by Issue Code (CABIC) pages that SA is seeking case examples;
 - Consider contacting submitters of related issues associated with the project for additional examples;
 - Complete a Technical Advice Assistance Request (TAAR) for assistance from the ITAP. Route the TAAR through the project manager to ITAP;
 - If the issue pertains to Integrated Data Retrieval System (IDRS) programming, consider contacting the Philadelphia Accounts Management User Support function found on <http://ampsc.web.irs.gov/MainDirectory/UserSupport/UserSupport.html>;
 - Tax administration stakeholders, such as Treasury Inspector General for Tax Administration (TIGTA), General Accountability Office (GAO), Information Reporting Program Advisory Committee and the Office of Research websites may provide background information and potential contacts;
 - Consider a Data Collection Instrument (DCI) if applicable; and
 - Research IRS and other additional external websites. Examples include, but are not limited to: Notice Gatekeeper, SERP, Congress.gov, Document 6209 and Lexis–Nexis.
- (4) Locating the Process Owner
- There are several options for identifying the author of an IRM, form, letter, notice, or publication including:
- SERP contains a listing of IRM authors and can be found at this website. <http://serp.enterprise.irs.gov/content/irms/irm-authors.html>;
 - IRS produces a monthly update of IRMs alphabetically and in order by number, owner, and those that are obsolete. The list can be found at this website. <http://publish.no.irs.gov/cat12.cgi?request=CAT1&catnum=27371W> ;
 - Research the Office of Taxpayer Correspondence and Servicewide Notice Information Program (SNIP) for copies and descriptions of notices, which also provide the responsible notice “owner” and volume data;
 - Research BOD web pages for information and potential contacts;
 - Research the Tax Forms and Publications web page for information about locating an existing product; and
 - Research Media and Publications web page for information about locating the author of a letter. <http://publish.no.irs.gov/publish/psal.html>;
- (5) Determining the Scope of the Potential Systemic Issue
- Consider researching the BOD Business Performance Reports (BPR) for reporting program statistics, such as Levels of Service (LOS), Exam, Collection, or Return Integrity and Compliance Services (RICS) Statistics when determining the scope of the potential systemic issues. They also contain other information such as program summaries that may provide useful data and material for the project. BPR requests for Large Business & International Division (LB&I) and Small Business/Self Employed (SB/SE) can be made. Below is information to find BPRs for each BOD:

- W&I <https://irssource.web.irs.gov/WI/Lists/OSPMO/DispItemForm.aspx?ID=8>;
- TE/GE <https://portal.ds.irsnet.gov/sites/TEGE/pages/support/cpc/edm.aspx>;
- Appeals - contact Appeals for information needed;
- LB&I - contact LB&I for information needed;
- SB/SE, employees should first go to the TAS Website under Analytical Tools. If the information is not shown, send a request through the project manager to DAE;
- Securing and reviewing data captured in other systems may validate a systemic issue. For example, a TAS Research request may provide the number of taxpayer accounts affected by a systemic issue;
- TAS Research: Complete an internal TAS Research request on the TAS SharePoint site and forward to your project manager for approval.

Example: If information is needed to determine the number of taxpayers affected by a systemic issue in order to correct the accounts, complete an Internal TAS Research request on the TAS SharePoint site and forward to your project manager for approval. See Exhibit 13.2.5-6 for additional information; and

- Statistics of Income (SOI) provide statistical data by type of taxpayer, by form, by year, and by custom sorts;

(6) Legal resources that should be considered when working a project include:

- *Library of Congress*;
- *Congress.gov* is the official website for U.S. federal legislative information. The site provides access to accurate, timely, and complete legislative information for Members of Congress, legislative agencies, and the public, and includes items such as public laws, committee reports, conference reports, etc.;
- *Lexis-Nexis* or *Westlaw* Research case law, state and federal statutes, administrative codes, newspaper and magazine articles, public records, law journals, law reviews, treatises, legal forms and other information resources;
- *Internal Revenue Bulletin* (IRB) is the authoritative instrument for announcing official rulings and procedures of the IRS and for publishing Treasury Decisions, Executive Orders, Tax Conventions, legislation, and court decisions;
- Seeking Legal Advice for Formal Counsel Opinion concerning a recommended course of action.

Example: This could include addressing whether an IRS procedure or practice is consistent with the tax code.;

- The CNTA generally provides legal advice regarding project work. Consult with project manager on the need for a legal opinion. See IRM 13.1.10.2, *Obtaining Legal Advice From Chief Counsel*, for additional information;
- As part of the Office of the Division Counsel/Associate Chief Counsel (National Taxpayer Advocate Program), the CNTA is responsible for providing legal interpretations of:
 - IRC § 7526, LITCs;
 - IRC § 7803(c), Office of the Taxpayer Advocate, including the LTA's discretion not to disclose to the IRS contact with, or information provided by, the taxpayer;

- IRC § 7811, Taxpayer Assistance Orders;
 - Taxpayer Advocate Directives;
 - IRC § 7803(a)(3), Taxpayer Bill of Rights;
 - The scope of TAS's statutory authority or delegated authority; and
 - Issues regarding TAS legislative proposals or any other matter related to the NTA's ARC.
- Prepare a memo requesting a legal opinion if legal advice is needed and route through the project manager. See Exhibit 13.2.5-5, Memorandum to Request a Counsel Legal Opinion. All written requests for CNTA assistance must be routed through a manager and the DEDSA-TA for approval.; and
 - In the rare instance legal advice is necessary on an individual case, contact the Small Business/Self-Employed (SB/SE) Counsel office. See the link on the CNTA website for SB/SE Contacts for TAS.<http://ccintranet.prod.irs.counsel.treas.gov/OrgStrat/Offices/CNTA/Pages/default.aspx>
- (7) Identifying New Systemic Issues
- In the course of working the project, the team lead may discover new issues not initially identified. For example, the project deals with a processing problem and the team lead learns of an additional problem elsewhere in the processing pipeline. Discuss possible options with the project manager:
- If issues relate to the core systemic problem, then consider expanding project scope;
 - If the new issue is unrelated and potentially systemic, then input the new issue to SAMS; and
 - If the new issue is unrelated and systemic, then submit the issue on SAMS requesting SIRE to create and assign the project.
- (8) Negotiating Systemic Improvement
- Once there is an understanding of the systemic problem, identify potential barriers, possible remedies, and advocate for the needed systemic improvements by working with the appropriate IRS staff. Supporting information or data that may help in convincing the IRS to accept the recommendations could include, but are not limited to the following:
- Evidence that a process is not working as intended, such as case examples;
 - Demonstrating the current process costs the IRS more than the recommended process;
 - Analysis showing how IRS procedures are inconsistent with the Code or Congressional intent;
 - Scope of the number of impacted taxpayers and financial burden;
 - Explanation on how a change supports the TBOR;
 - Locate examples from Treasury Regulations that support recommendations.
- Note: Advocacy Tips:**
- If a meeting to discuss the issue with the IRS has not happened, then request one. Consider including both the TAS and the IRS managers;
 - Consider discussing IRS's response to the recommendation with the submitter. The submitter may have additional information to assist in rebutting the IRS position;

- Discuss the issue with the appropriate functional Senior Technical Liaison(s) or Senior Analyst(s);
- Depending on the issue, consider contacting the CNTA, TAG, IMD/SPOC, or a TAS SME to discuss the issue and ideas for rebutting the IRS; and
- Consider researching intranet sites to view IRS data and/or information to incorporate IRS data into recommendations. The approach of quoting IRS information/data may assist in acceptance of the recommendation.

13.2.5.4
(11-04-2020)
Elevating Issues to the Deputy Executive Director, Systemic Advocacy, Technical Advocacy (DEDSA-TA) and the Executive Director, Systemic Advocacy (EDSA)

- (1) There may be times the IRS does not agree to our recommendations. Discuss this with the project manager. If the project manager agrees with the recommendations, elevate the issue to the appropriate functional STL. The STL can raise the recommendation at higher-level meetings. If STL is unsuccessful, then consider elevating to DEDSA-TA/EDSA after discussing with the STL.
- (2) The EDSA participates on executive level calls with the BODs. Depending on the issue, the EDSA may have an opportunity to discuss rejected recommendations. Discuss with the project manager the possibility of elevating the issue. The project manager will brief the DEDSA-TA and a decision will be made whether to elevate the issue.

13.2.5.4.1
(11-04-2020)
Advocacy Proposals

- (1) An advocacy proposal is a formalized process for notifying the BOD by memorandum of unresolved issues identified by TAS. Consider an advocacy proposal for issues creating significant taxpayer rights and burden issues when the IRS refuses to make necessary changes. The EDSA provides the memorandum to the IRS executive in charge of the process. The memorandum provides a history of the issues, agreements reached, and agreements still needed.
- (2) The advocacy proposal process is as follows:
 - The team lead should seek concurrence from the STLs involved in the topic area on the need for an advocacy proposal;
 - The project manager should seek concurrence from the DEDSA-TA and EDSA prior to preparing the advocacy proposals;
 - The team lead prepares a draft advocacy proposal and a briefing document and submits to the project manager. The draft advocacy proposal and briefing documents should be uploaded to the Technical Advocacy Shared Documents SP site for review at all levels;
 - The project manager reviews the draft advocacy proposal and the briefing document, and submits to the DEDSA-TA;
 - The DEDSA-TA may elevate to the EDSA directly or may arrange a conference call with the EDSA to discuss the advocacy proposals with the team lead, program manager (PM), and STL;
 - If the issue requires a change to an IMD, the DEDSA-TA sends an information copy of the draft to IMD/SPOC;
 - The EDSA works at the executive level for agreement to implement the proposal. If the EDSA is unable to resolve the issue, the EDSA briefs the NTA who decides the next action; and

- Close the project to “Close Monitor” status on SAMS once the advocacy proposal is submitted to the IRS. Once TAS completes all actions related to the issue, move the project from “Close Monitor” to “Closed”. See IRM 13.2.5.5, *Closing an Advocacy Project* for more information.

Note: If there is urgency to the advocacy proposal, management may direct omitting some of the above steps.

13.2.5.4.1.1 (11-04-2020) Advocacy Proposal Memorandum

- (1) The advocacy proposal draft memorandum should include:
 - a. **Introduction** Provide a brief introduction of the nature of the problem, along with a statement that the purpose of the Advocacy Proposal is to document the existence of the problem and recommendations for resolution of the problem.
 - b. **Problem Statement** Provide an explanation of the issues or problem along with analysis of relevant laws, regulations, or procedures.
 - c. **Agreements Reached** A detailed description of any agreements reached with the BOD or function, to date.
 - d. **Supporting Documents** Attach relevant factual documents (i.e., sample of IRS notices [redacting all taxpayer specific information]). Reference the Attachments in the body of the Advocacy Proposal.
 - e. **Agreements Needed** A detailed description of agreements needed with an explanation as to how these agreements will resolve the problem(s).
 - f. **Requested Action** A detailed explanation as to what next steps the BOD or function should take to resolve the problem.
 - g. **TAS Contacts** Provide the names and contact information for the EDSA, the DEDSA-TA, functional technical director and the team lead.

Note: The above list is intended to be a guide and is not all inclusive; final advocacy proposals may contain some or all of the aforementioned sections, or more.

13.2.5.4.1.2 (11-04-2020) Advocacy Proposal Briefing Document

- (1) The purpose of the advocacy proposal briefing document is to summarize the relevant facts needed to make a decision on submitting an advocacy proposal to the IRS. The briefing document is for internal TAS use.
- (2) The team lead prepares the briefing document which includes the following:
 - How was the issue identified?;
 - What resolution did TAS propose?;
 - Why did the BOD reject the proposal?
 - What is the impact on the BOD? (e.g., budget, programming, policy, training, or how it would benefit the BOD);
 - What is the impact on taxpayers? (e.g., TBOR, scope, burden);
 - Provide a chronological history of contacts with the BOD, name, title and briefly describe the issues and comments during the negotiations;
 - Any other relevant factors. Examples could include:
 - Does the BOD agree in principle, but unwilling to agree due to resources?;
 - Was it the permanent manager or an acting manager who disagreed?;
 - Did it start as a SAMS submission, and move into a collaborative event?;
 - Did the BOD say the example was just an anomaly and there is no

reason act on it?;

- What are the contentious parts?; and
- Does NTA have a past position?

Note: Upload the draft advocacy proposal and briefing documents to the Technical Advocacy Shared Documents SP site for review at all levels

- When composing the Advocacy Proposal documents, consider referring to these resources:
- Document 13275, *IRS Style Guide*. The guide is designed to help IRS writers maintain consistent and uniform standards in communications: http://publish.no.irs.gov/cat12.cgi?request=CAT2&itemtyp=D&itemb=13275&items=* ; and
- IRM 1.11.2.5.8, *Standard Citation Rules* <http://irm.web.irs.gov/Part1/Chapter11/Section2/IRM1.11.2.asp#1.11.2.5.8>

13.2.5.4.2
(11-04-2020)

Project Resolution

- (1) Project resolutions are as unique as the issue itself. Consider the characteristics of the issue when selecting the resolution. Resolutions could include:
 - Administrative procedure changes;
 - Published guidance proposals; and
 - Legislative recommendation proposals

13.2.5.4.2.1
(11-04-2020)

Administrative Procedure Changes

- (1) The IRS agreeing to change a process is the most common advocacy effort resolution. Agreements with the IRS can be resolved through telephone calls or emails and are informal. Request an email from the IRS to document verbal agreements. A formal written agreement, i.e., Advocacy Proposal is not necessary.
- (2) Document on the SAMS "Recommendations" tab significant recommendations made to the IRS. Update these recommendations as appropriate throughout the project. Examples of procedural changes include:
 - a. Improved employee instructions;
 - b. Process changes;
 - c. Employee training; or
 - d. Combined with another type of advocacy work, such as an MSP or task force.

Note: For Outside of Clearance Process (OCP) Recommendations, do not input to the SAMS Recommendations tab. All other recommendations are required to be input to the SAMS Recommendations tab.

Note: Discuss with the project manager whether to complete a draft BPR template for each project containing recommendations submitted during the quarter the recommendation was made. See Exhibit 13.2.5-4 BPR Template. BPR submissions are submitted in the quarter the resolution occurred, not when the actions/recommendations were made or accepted. For example, if the IRS updated an IRM in February, please submit the article for the second quarter BPR ending March 31, regardless of project closure date.

- (3) Outside of Clearance Process (OCP) submissions are used to submit recommendations through IMD/SPOC to the BODs outside of the normal clearance

process. All OCPs submissions with the BODs need to be vetted through the IMD/SPOC Center for an STL to review to ensure TAS speaks with a consistent voice.

- a. Advise the BOD and complete the OCP template, see Exhibit 13.2.2-3;
- b. Email the template to *TAS IMD/SPOC.

- (4) If pursuing an IRM change through the OCP, follow these steps:
 - Consult with the applicable TAS STL to secure their concurrence;
 - Alert the IRM author TAS is proposing a change; and
 - Email the OCP template to *TAS IMD/SPOC. See Exhibit 13.2.5-3.
- (5) If the proposed recommendation was discussed with the BOD, advise the BOD to expect an OCP as follow up to the conversation.
- (6) If necessary, team lead may contact *TAS IMD/SPOC for guidance on completing the OCP template.
- (7) See IRM 1.11.13, *Taxpayer Advocate Service Internal Management Document and Single Point of Contact (TAS IMD/SPOC) Program* for more guidance on the OCP.

13.2.5.4.2.2
(11-04-2020)
**Published Guidance
Proposal**

- (1) Published guidance plays an important role in increasing voluntary compliance by clarifying ambiguous areas of the tax law:
 - Promotes uniform application of tax laws;
 - Promotes voluntary compliance;
 - Reduces need for litigation;
 - Provides guidance for new laws;
 - Defines terms left undefined by Congress; and
 - Sets record keeping & reporting duties.
- (2) Examples of published guidance include:
 - Treasury Decisions;
 - Revenue Rulings;
 - Actions on Decisions;
 - Notices;
 - Announcements; and
 - Other rulings and pronouncements.
- (3) When recommending the IRS to revise published guidance or issue new guidance:
 - Gain management concurrence for the action;
 - Highlight the problem;
 - State why the IRS should change its position or issue new guidance; and
 - In the case of new guidance, do not identify the type of published guidance needed. The CNTA will make that decision.

13.2.5.4.2.3
(11-04-2020)

**Legislative
Recommendation
Proposal**

- (1) Propose a legislative recommendation when changes may be necessary to improve equity or fairness in the tax code, improve service to taxpayers, or reduce taxpayer burden. While the IRS may change its own administrative policies or procedures, only Congress may enact or amend laws.
- (2) With management concurrence, submit the legislative change proposal to the ARC Office by using the **ARC Potential Topic Submission** form on SP.
- (3) In situations where none of the above resolutions seems appropriate, discuss with the project manager. Issues may be more sensitive or need a quicker resolution than the processes above provide.

13.2.5.5
(11-04-2020)

**Closing an Advocacy
Project**

- (1) After resolving the systemic issue(s), take the following steps to close the project:
 - a. Discuss findings with the project manager and document as a SAMS Note that manager approves project closure. Manager or Team Lead will input SAMS Note that AP is ready for closure. This will start the 31 calendar day timeframe for Team Lead to submit for closure;
 - b. Attempt to contact and discuss the outcome of the project with the submitter. You are not required to make contact with submitters of issues that were associated to the project after it was created; See below IRM 13.2.5.5.1, External Submitter Closing and IRM 13.2.5.5.2, Internal Submitter Closing;
 - c. Communicate changes resulting from the project with affected stakeholders, if warranted;
 - d. Verify each recommendation on the "Recommendations" tab is documented on SAMS;
 - e. Complete the Project Closing Summary on the "Notes" tab on SAMS. The purpose of the summary is to provide a concise description of the systemic problem, if any, and outcomes. The project closing summary will contain:
 - **Issue** – A non-technical description of the systemic problem;
 - **Research** - Listing of the relevant IRMs, code section, etc.;
 - **Analysis** - Key findings from research and analysis; and
 - **Conclusion** - Advocacy efforts and outcomes.
- (2) Team lead uploads initial closing documents, if any, to the Technical Advocacy Shared Documents SP site for review and emails the link to the project manager. Complete this action within 31 calendar days from the date the SAMS "Notes" tab was notated with the manager's approval for project closure.
- (3) Project manager will approve and forward email with link for closure to project director for approval.
- (4) Project director reviews and closes the project on SAMS by completing the "Approvals" tab. Project director will update the "Closed Reason" and "Actual End" fields on SAMS.
- (5) Project director will notify designee of approval. Designee will perform the following within seven business days:
 - Upload closing documents to SAMS; and
 - If needed, mail the closing letter.

13.2.5.5.1
(11-04-2020)
**External Submitter
Closing**

- (1) Contact the submitter using their stated preference, phone or closing letter. Discuss the outcome of the project and document on the “Notes” tab and label as “Submitter Contact”.

Note: If unsuccessful in contacting the submitter by their stated preference, then proceed with sending a closing letter. Employees are required to add their Employee Identification Number with their contact information. All closing letters must be grammatically correct and free from errors. IRM 13.6.1, *Taxpayer Advocate Service Communications*, the IRM 1.10.1, *Office of the Commissioner of Internal Revenue Service, IRS Correspondence Manual*, the *Gregg Reference Manual*, and the *TAS Writing & Style Guide* may be used for guidance. See Exhibit 13.2.5-3 Advocacy Closing Letter template.

- (2) Upload the closing letter for review to the Technical Advocacy Shared Documents SP site by all levels using current procedures provided by the manager. Send the closing letter link to the project manager in an email for approval.

Note: Project Director or designee will upload closing documents to SAMS once approval process is completed.

- (3) Contacting associated issue submitters is not required.

Reminder: When preparing closing documents don’t use headers or input a date or add carbon copies (CCs). A designee will verify the correct names and titles listed on letters as “CC”.

13.2.5.5.2
(11-04-2020)
**Internal Submitter
Closing**

- (1) Contact the submitter using their stated preference. Discuss the outcome of the project and document on the “Notes” tab and label as “Submitter Contact”. If submitter is anonymous and submission was input by TAS employee or other, document in SAMS on the “Notes” tab unable to locate or contact submitter.

- (2) If the submitter stated an email is the preferred method of sharing the project outcome, send the submitter a copy of the “Project Closing Summary” in an email. See Exhibit 13.2.5-6.

- (3) Contacting associated issue submitters is not required.

13.2.5.5.3
(11-04-2020)
**Closing
Communications**

- (1) Determine the stakeholders with whom the project outcomes should be shared, and the appropriate communication channels. The appropriate stakeholders will depend on the nature of the systemic issues. For example, IRM changes that affect how case advocates work TAS cases may be appropriate for a TAS Welcome Screen message. Share items that may be appropriate for LITCs with the LITC Program Office Director via email.

Examples of channels for sharing project outcomes may include:

- Taxpayer Advocate Service Welcome Screen;
- TAS Intranet Home Page;
- Other TAS web pages;
- TAS Toolkit;
- TAS Forum for Managers;
- IRS.gov;

- E-news for Practitioners;
- TAP;
- Social media; or
- Consider contacting TAS Communications, Stakeholder Liaison and Online Services (CSO) for education/awareness on the IRS.gov website regarding the outcome.

13.2.5.5.4 (11-04-2020)

SAMS Closing Actions

- (1) Once verbally approved by the project manager, the team lead completes all required actions and documents the closing comments on the SAMS “Approvals” tab, which generates an automatic notification to the project manager. Completion of the SAMS “Approvals” tab is final. Be sure the project is ready for closure before submitting for approval.

Example:

Short description: Closing to project manager.

Closing Comment: Closing summary to project manager for review.

Note: Indicate one of the following in the closing comment: BPR submitted or BPR not necessary.

Once saved, SAMS updates the project status to “Requiring Manager Approval for Closing”.

- (2) The project manager completes the closing comments on the “Approvals” tab and notifies the project director.

Example: “Approvals” tab verbiage example:

Short description: Managerial closing review

Closing Comment: Closing summary reviewed, approved, and forwarded to project director for approval. Once saved, SAMS updates the project status to “Director Approval for Closing.”

- (3) The project director reviews and adds comments to the “Approvals” tab and checks the “Does project need to be monitored?” box if a recommendation is pending implementation. Once saved, SAMS updates the project to “Closed” or “Closed Monitor.”
- (4) On the project’s main screen the project director updates the “Actual End Date” field with the closure date.

13.2.5.5.4.1 (11-04-2020)

Closed Project Status

- (1) SA uses two types of closed project status: “Closed” and “Closed Monitored.”
 - a. Closed: The project director places a project that requires no further action into a “Closed” status on SAMS.
 - b. Closed Monitored: The project director places a project that requires a follow-up into “Closed Monitored” status.
 - c. To monitor the status of project recommendations, the team lead creates a task on the “Task” tab on SAMS as a reminder to follow up on the recommendations expected response date.
 - d. The team lead updates the “Recommendations” tab and “Task” tab when the IRS takes an action and notifies the project manager. The project manager notifies the project director. The project director updates the project status to “Closed.”

- e. There may be times when the IRS fails to implement the agreed upon changes. If that happens, discuss the situation with the project manager.
- f. Other options include, but aren't limited to:
 - Follow-up with the process owner who agreed to the changes;
 - Discuss the issue with a STL;
 - Consider submitting an advocacy proposal;
 - Consider discussing the issue with CNTA;
 - Consider discussing the issue with DEDSA-TA, or;
 - Close the project with no further action.

If there are remaining issues, discuss with the project manager. Submit remaining issues on SAMS or SP to create another advocacy vehicle.

This Page Intentionally Left Blank

Exhibit 13.2.5-1 (11-04-2020)

TAS Research Request

- Discuss your decision to pursue a TAS Research Request with your manager. It may be determined that a conversation with TAS Research may assist with the decision to pursue a formal request.
 - **Make sure information is not available elsewhere** (e.g., IRWeb). Learn about the topic by looking for information in a variety of sources.
 - **Think about information that might be available at a less precise level than what you want and see if that provides enough information to meet your needs** - Think about the information you have and if it is close enough to decide whether to move the project forward. For example, if you can find the number of taxpayers who file a certain form, but cannot identify how many were Married Filing Jointly who filed the form. Over 100 taxpayers file a form, but you cannot break down by the filing status. Does it matter if you cannot get the filing status? You could estimate based on overall filing status percentage for all forms, or say that only 100 people, at most, are impacted and will we spend time on this project that impacts 100 or fewer taxpayers.
 - **Check the description for clarity and detail** (e.g., specifies items like time periods, by Filing Year). Do not assume the person receiving the request has the same familiarity with the subject as you do.
- Note:** It should be written so someone unfamiliar with your topic/premise can understand what information you want. Spell out words and describe accurately what you mean.
- **Ask only for information you will need/will use** - Think about how you will use the information before asking for it. (e.g., employee names would not be printed in the ARC, so do not request them).
 - **Request is reasonable** (not excessive) - Think about how much material you are asking for and how you will present the data. If you are unsure how much data you should request, ask for advice (e.g., in most instances, ten years of detailed data is probably more than you need).

Exhibit 13.2.5-2 (11-04-2020)**Memorandum to Request a Counsel Legal Opinion**

Add the following format to TAS Memorandum Letterhead:

DATE:

TO: [Name]

COUNSEL

[CITY, STATE]

FROM:

[NAME]

EXECUTIVE DIRECTOR SYSTEMIC ADVOCACY

[DIVISION NAME]

SUBJECT: REQUEST FOR LEGAL OPINION

[BRIEF ONE-LINE DESCRIPTION OF ISSUE, E.G., PERIOD OF LIMITATION FOR FILING CLAIM]

Counsel opinion is requested with respect to the issue of [provide details as to the specific legal issue(s) (which may require several paragraphs and attachments)].

If you have any questions, you may call xxx-xxx-xxxx or [Systemic Advocacy Analyst name] directly in our [location] office at [telephone number and/or email address].

CC: Senior Advisor to the NTA

CC i.e., Analyst?

CC: DEDSA?

Exhibit 13.2.5-3 (11-04-2020)
Out of Clearance Process Template

DATE:
 TITLE:
 REVIEWER/SUBMITTER:

IMD ID	TPR/TPB Y/N	TITLE:	CURRENT TEXT	TAS SME RECOMMENDATION

Exhibit 13.2.5-4 (05-04-2021)**Business Performance Review**

Business Performance Review (BPR) Important Reminders

- Ask yourself when writing or submitting an item: Why are we addressing this topic to the Commissioner and what makes it rise to his/her level?
- The DNTA Perspective
What do we want to tell the Commissioner?
How do we want to tell or show him/her?
Keep it high-level.
Briefly state the issue, actions, and result.
- When submitting your narrative, please *designate which category or place your item fits best (see below)*. Also, be sure to spell out all acronyms, include IRM or policy titles, etc. Any data mentioned in a narrative or table **MUST** include all source documents or reports. When attaching these documents (to support data such as numbers, stats, references, quotes, etc.), please highlight what was submitted in the BPR so Business Assessment can identify the source easily.
 - **Risk and Challenges** - This is a stand alone page. If we don't identify anything, that implies we have none. Do we have anything worth elevating?
 - **Project Closing Summary** - Do we have one item worth including on the Project Summary page? If so, it needs to be brief and effective.
 - **Strategy 1** - Advocate changes in tax law or procedures that protect taxpayer rights, reduce taxpayer burden, and improve IRS effectiveness.
 - **Strategy 2** - Improve TAS ability to identify and respond to taxpayer concerns.
 - Make sure your article includes:
 - Collaborative efforts with the IRS - How we worked together to achieve the goal of helping taxpayers.
 - Benefit(s) to the taxpayer.
 - Specific examples and numbers when talking about how many people were affected.
 - "Punchy" titles that really grab the reader.
 - Get to the point.
 - Here are examples:
 - **Example #1:**
Audits With No Changes Resulted In Defaulted Installment Agreements
 - ISSUE: The IRS assessed a zero failure to pay penalty on audits closed with no changes. Even though there was no additional tax, penalty or interest owing, the system defaulted a taxpayer installment agreement (IA) as if the IRS had assessed an additional tax liability. This caused a burden on taxpayers who had to contact the IRS to reinstate an IA defaulted in error.
 - ADVOCACY RESULTS: Because of TAS involvement, the IRS provided direction to its employees on how to close no change audits in a way that did not default IAs.
 - TAXPAYER IMPACT: TAS's efforts reduced the burden on taxpayers with IAs involved in no change audits. In addition, the IRS will save resources by not having to respond to taxpayer calls and mail requesting reinstatement of their valid IAs.
 - **Example #2:**
 - IRS Actions Result In Disparate Treatment
 - ISSUE: The IRS failed to provide adequate written guidance on how to request abatement of the combined annual wage reporting (CAWR) penalty. This penalty applies when employers fail to report all wages that are reported to Social Security. This failure

Exhibit 13.2.5-4 (Cont. 1) (05-04-2021)**Business Performance Review**

caused taxpayers to be treated differently. Some taxpayers required substantial justification for penalty abatement while others required no justification.

- ADVOCACY RESULTS: Due to TAS's involvement, the IRS clarified established guidelines with campus employees by correcting errors in two Internal Revenue Manuals (IRMs) which provides guidance for revenue officers. IRM 4.4.12.4.19.5, *Examined Closings, Surveyed Claims, and Partial Assessments* addressed the no change audit and IRM 5.1.15.7.1(5), *Abatements, Reconsiderations and Adjustments*, addressed the CAWR penalty guidance.
- TAXPAYER IMPACT: These efforts will lead to consistent treatment of all taxpayers seeking CAWR penalty abatement. In addition, the IRS will reduce processing costs by providing better instructions on how to submit requests for abatement.

Note: BPR submissions are submitted in the quarter the resolution occurred, not when the actions/recommendations were made or accepted. For example, if the IRS updated an IRM in February, please submit the article for the second quarter BPR ending March 31, regardless of project closure date.

Exhibit 13.2.5-5 (11-04-2020)**Advocacy Closing Letter Template**

Mr./Mrs./Ms. Terry Doe, Associate Advocate
Taxpayer Advocate Service
P.O. Box 123
Stop: 1234 ABCD
City, State [zip code]

Dear Mr./Mrs./Ms. Doe:

This letter is in response to your Systemic Advocacy Management System (SAMS) submission. You expressed concern regarding [restate in your words a description of the submitter's issue]. We assigned your submission to [insert your name and contact information (e.g., John Smith, Program Analyst)]. You may reach John at (xxx) xxx-xxxx.

In researching your submission [this paragraph is used to indicate the research you conducted and your conclusion as a result of the research]. [For example, We spoke with representatives of Criminal Investigation (CI), sought the interpretation of Internal Revenue Service (IRS) counsel and reviewed sample Refund Anticipation Loan (RAL) documents. The reasoning for the denial of hardship refunds... In other words, the IRS cannot refund to the taxpayer that which the taxpayer has already assigned away for consideration]. [If the result is no change, provide positive indicators of what the Taxpayer Advocate Service (TAS) is doing to make a difference in this area, if applicable]. [For example, the result would be different if... While we believe the denial of hardship refunds in these circumstance was appropriate, the National Taxpayer Advocate (NTA) has serious concerns about the Refund Anticipation Loan (RAL) industry and addressed the need for oversight of RALs in her 2005 Annual Report to Congress, and continues to advocate for regulation over this industry].

Thank you for your participation in the advocacy program. We encourage you to contact our office in the future if you identify other systemic problems. If you have questions concerning this issue, you may contact the analyst listed above; write to us at 1111 Constitution Avenue, N.W., Room 3219, Washington, D.C. 20224; or email us at Systemic.Advocacy@irs.gov. Please refer to SAMS control number XXXXX when contacting our office.

Sincerely,

/s/ Name

Deputy Executive Director Systemic Advocacy, Technical Advocacy
CC:

Note: Designee will add appropriate contacts as a carbon copy (CC). Letters to external submitters require the signature of the Executive Director of Systemic Advocacy with a copy to the Deputy National Taxpayer Advocate (DNTA).

Note: Closing Letters to external submitters should show employee identification number in first paragraph and below DEDSA-TA signature.

Exhibit 13.2.5-6 (11-04-2020)**Project Closing Email Template for Internal Submitters Only**

Dear (Name of Submitter),

This is in response to your Systemic Advocacy Management System (SAMS) submission titled, (insert name of project from SAMS submission).

I want to confirm our discussion on the resolution of your issue. We resolved/were unable to resolve the issue by (insert one or two sentences or bullets describing the actions taken by Systemic Advocacy and outcome of the project - how did we advocate).

Thank you for your participation in the advocacy program. We encourage you to contact our office in the future if you identify other systemic problems. Please contact me at [insert phone number] if you have any questions. Please refer to SAMS control number (insert project number) when contacting me.

(Insert Outlook Closing Signature, which includes your name, title, phone number, TOD, time zone and ID number)

Exhibit 13.2.5-7 (11-04-2020)
SA Quality Attributes

The initial delivery of the SA Measurement Program included the development of SA Quality Standards, completed and approved by the NTA in September 2005. (Revision September 2020).

The standards fall within the following categories, **advocacy focus, customer focus and procedural focus** with assigned attributes.

Attribute	Description
Advocacy Focus	
A1	Completed initial actions (New attribute)
A2	Issues were elevated appropriately (New attribute)
A3	Was the advocacy proposal memorandum complete, correct and comprehensive? (New attribute)
A4	Project was fully developed (New attribute)
A5	SA appropriately handled new issues not identified in initial research (New attribute)
A6	Were all related issues correctly addressed?
A7	Was the proposed resolution appropriate?
Customer Focus	
C1	SA analyst provided initial contact information to the submitter during the initial contact?
C2	Did SA analyst contact the submitter in a timely manner?
C2a	Did SA analyst make timely first contact with the submitter?
C2b	Did the SA analyst make all subsequent contacts to the submitter in a timely manner?
C3	Was there contact and coordination with the appropriate internal and external stakeholders as required by the project?
Procedural Focus	
P1	SA analyst appropriately documented SAMS (New attribute)
P2	Does the action plan contain all required information?
P2a	Description of each task or action item
P2b	Due date or schedule due date for each task/action item.
P3	Was the initial action plan issued timely?
P3a	Initial action plan submitted timely to manager?
P3b	Manager approved the action plan timely?
P4	Did written communications follow proper correspondence guidelines?

Exhibit 13.2.5-7 (Cont. 1) (11-04-2020)
SA Quality Attributes

Attribute	Description
P5	Were project completion requirements followed?
P5a	Project completion requirements were followed for a project closing letter.
P5b	Project completion requirements were followed for a project closing summary.
P6	Were subsequent actions timely?
P6a	SA analyst took subsequent actions within 31 calendar days of a documented follow-up date.
P6b	SA analyst took subsequent actions within 31 calendar days of the last action when SA analysts did not set a follow-date.
P7	Were the closing letter and Project Closing Summary submitted in a timely manner?
P7a	Closing letter submitted timely to the manager.
P7b	Project Closing Summary submitted timely to the manager.

T

This section provides guidance on roles and responsibilities of team lead, project manager, project director, and team members.....4

