



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

13.2.7

NOVEMBER 3, 2020

## EFFECTIVE DATE

(11-03-2020)

## PURPOSE

- (1) This transmits new IRM 13.2.7 Systemic Advocacy, Collaborative Efforts, procedures for working systemic issues involving collaborative efforts.

## MATERIAL CHANGES

- (1) This is a new IRM addressing the type of Collaborative Efforts (CE) used by Systemic Advocacy (SA).

(2)

IRM Reference	IRM Title	Description of Change
13.2.7.1	Program Scope and Objectives	New Content
13.2.7.1.1	Background	New Content
13.2.7.1.2	Authority	New Content
13.2.7.1.3	Responsibilities or Roles and Responsibilities	New Content
13.2.7.1.4	Program Management Review	New Content
13.2.7.1.5	Program Controls	New Content
13.2.7.1.6	Terms/Definitions/Acronyms	New Content
13.2.7.1.7	Related Resources	New Content
13.2.7.2	Safeguarding Taxpayer Information	New Content
13.2.7.3	Types of Collaborative Efforts	New Content
13.2.7.3.1	Team Definitions	Retitled and modified content of IRM 13.2.2.13 and moved to IRM 13.2.7.3.1
13.2.7.3.2	Roles and Responsibilities of Team Lead(s)	Retitled and modified content of IRM 13.2.2.5.4 and moved to IRM 13.2.7.3.2

<b>IRM Reference</b>	<b>IRM Title</b>	<b>Description of Change</b>
13.2.7.3.3	Roles and Responsibilities of Team Member(s)	Retitled and modified content of IRM 13.2.2.5.4 and moved to IRM 13.2.7.3.3
13.2.7.3.4	Collaborative Effort Inventory Management	New Content
13.2.7.3.5	Collaborative Effort Network on SharePoint™	New Content
13.2.7.3.6	Establishing New TAS Teams on SharePoint™	New Content
13.2.7.3.7	Closing Process – SharePoint™	New Content
13.2.7-1	Exhibit – TAS Team Request Form Example	New Content

#### **EFFECT ON OTHER DOCUMENTS**

New IRM.

#### **AUDIENCE**

Taxpayer Advocate Service, primarily employees within SA

Erin M. Collins  
National Taxpayer Advocate

---

13.2.7

Collaborative Efforts

## Table of Contents

13.2.7.1 Introduction

13.2.7.2 Program Scope and Objectives

13.2.7.2.1 Background

13.2.7.2.2 Authority

13.2.7.2.3 Roles and Responsibilities

13.2.7.2.4 Program Management Review

13.2.7.2.5 Program Controls

13.2.7.2.6 Terms/Definitions/Acronyms

13.2.7.2.7 Related Resources

13.2.7.3 Safeguarding Taxpayer Information

13.2.7.4 Types of Collaborative Efforts

13.2.7.4.1 Team Definitions

13.2.7.4.2 Roles and Responsibilities of Team Lead(s)

13.2.7.4.3 Roles and Responsibilities of Team Member(s):

13.2.7.4.4 Collaborative Effort Inventory Management

13.2.7.4.5 Collaborative Effort Network on SharePoint™

13.2.7.4.6 Establishing New TAS Teams on SharePoint™ (New TAS Team Requests)

13.2.7.4.7 Closing Process - SharePoint™

Exhibits

13.2.7-1 TAS Team Request Form Example



13.2.7.1  
(11-03-2020)  
**Introduction**

- (1) Throughout the Taxpayer Advocacy Service (TAS), Systemic Advocacy (SA), 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, IRS employees, taxpayers, practitioners, and other external stakeholders.

13.2.7.2  
(11-03-2020)  
**Program Scope and Objectives**

- (1) **Purpose:** This IRM section describes methods, tools and sources SA employees may use to work CEs with the goal of resolving systemic issues.
- (2) **Audience:** TAS, primarily employees within SA
- (3) **Policy Owner:** National Taxpayer Advocate, TAS
- (4) **Program Owner:** Executive Director, Systemic Advocacy (EDSA)
- (5) **Primary Stakeholders:** TAS Employees
- (6) **Program Goals:** To identify and resolve systemic problems impacting taxpayer burden and/or taxpayer rights through various collaborative efforts.

13.2.7.2.1  
(11-03-2020)  
**Background**

- (1) TAS SA plays a vital role in identifying, analyzing, and resolving broad-based taxpayer problems. Collaborative Effort Teams are created due to interest in addressing current issues affecting taxpayers. Teams may have members that include IRS employees from various Business Operating Divisions (BOD).
- (2) SA employees that are part of a collaborative team track the team's progress, research, ideas shared and outcome in the SA Teams database in Share-Point™ (SP) or in the Systemic Advocacy Management Systems (SAMS) database. From SP, a quarterly report of all open teams' and their progress is created and shared with the EDSA and the Deputy Executive Directors Systemic Advocacy (DEDSAs). A similar report is distributed monthly to SA Leadership showing all open Advocacy Projects (AP), Immediate Interventions (II), Information Gathering Projects (IGPs), and Task Forces on SAMS utilizing Business Objects Enterprise (BOE).

13.2.7.2.2  
(11-03-2020)  
**Authority**

- (1) IRC § 7803(c) established the Office of the National Taxpayer Advocate (NTA) 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 to identify potential legislative changes to mitigate problems.

13.2.7.2.3  
(11-03-2020)  
**Roles and Responsibilities**

- (1) The EDSA reports directly to the NTA. The EDSA has oversight responsibility for SA 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.
- (2) The EDSA oversees the participation of SA employees in Collaborative Efforts and the tracking of teams efforts.

- (3) The SA Team Lead is responsible for actively participating in the Collaborative Effort Team, ensuring meeting minutes are captured and any progress or outcome is documented in SP or SAMS database along with any pertinent documents being uploaded.
- 13.2.7.2.4  
(11-03-2020)  
**Program Management Review**
- (1) Program Reports: Each team's progress is documented monthly or quarterly in SP as well as the uploading of applicable team documents. The purpose of the storage of this data is to track the team's objectives, shared ideas, research, barriers and the accomplishments.
- (2) Program Effectiveness: Reports are generated from SP quarterly and shared with the EDSA and DEDSA=PA and DEDSA-TA to show each team's progress.
- 13.2.7.2.5  
(11-03-2020)  
**Program Controls**
- (1) Permissions to the SP site and SAMS are limited to SA employees and a few selected personnel within TAS. Permissions may or may not be granted when a request is made through SP or SAMS. Permission is allowed if the requester has a reason to have access to either site/database.
- 13.2.7.2.6  
(11-03-2020)  
**Terms/Definitions/ Acronyms**
- (1) Frequently Used Terms:
- Collaborative Efforts (CE): several employees participating and working together to achieve a goal.
  - SharePoint™ (SP): A Microsoft Software Application used to create websites to securely store, organize and share information.
- (2) Acronyms:
- DEDSA-TA (Deputy Executive Director, Systemic Advocacy - Technical Advocacy);
  - DEDSA-PA (Deputy Executive Director, Systemic Advocacy - Proactive Advocacy);
  - EDSA (Executive Director, Systemic Advocacy);
  - SA (Systemic Advocacy);
  - SAMS (Systemic Advocacy Management System);
  - SP (SharePoint™);
  - TAS (Taxpayer Advocate Service); and
  - Financial Operations (FO).
- (3) The use of additional abbreviations and acronyms are located in IRM 13.2.1. See Exhibit 13.2.1-1, Terms, Definitions and Acronyms, for commonly used TAS terms and abbreviations.
- 13.2.7.2.7  
(11-03-2020)  
**Related Resources**
- (1) Resource and SA program information are available and provided in IRM 13.2.1, Systemic Advocacy Overview.
- 13.2.7.3  
(11-03-2020)  
**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 IRM § 7803(c)(4)(A)(iv): IRM 13.1.5, Taxpayer Advocate Case Procedures, Taxpayer Advocate Service 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 IRM § 6103, see IRM 11.3.1, Disclosure of Official Information, Introduction to Disclosure.

13.2.7.4  
(11-03-2020)  
**Types of Collaborative Efforts**

- (1) This section provides definitions of various teams, methods, tools and sources SA employees may use to work collaborative efforts with the goal of resolving systemic issues.
- (2) Resolving systemic issues reduces the burden on taxpayers and, many times, saves IRS resources.
- (3) TAS uses a variety of collaborative efforts to make administrative change recommendations to existing IRS processes. These efforts include, but are not limited to:
  - Collaborative and Cross Functional Teams
  - IRS Task Forces
  - TAS Issue Tracking Task Forces
  - TAS Internal Teams
  - Proactive Working Groups
  - Rapid Response Teams
  - Systemic Advocacy Recommendations Task Forces
  - IRS Executive Steering Committees

13.2.7.4.1  
(11-03-2020)  
**Team Definitions**

- (1) **Collaborative and Cross Functional Team:** The genesis of a collaborative effort is TAS and a function of the IRS agreeing to work together as equal partners on an issue, process, and/or policy that affects each organization. These teams tend to be ongoing.
- (2) **IRS Task Force:** This is a cross-functional group that works together to achieve a very specific and clearly defined objective. The group is usually comprised of representatives from several operating divisions, with one function sponsoring or leading the effort. In these situations, TAS is part of a larger team. Therefore, TAS may have less direct influence on the outcome than in a collaborative effort because members of the group may vote/decide to take actions that TAS does not favor.
- (3) **TAS Issue Tracking Task Force:** An issue task force is set up on SAMS to associate similar SAMS issues that TAS has decided to track. The purpose of this type of task force is to associate and catalog issues. The task force owner/lead will periodically evaluate whether to initiate a more formal advocacy effort on the topic. An example of an Issue Task Force is Taxpayer Assistance Center Service problems. Generally, task forces should be reviewed to determine if closure is appropriate at the end of the applicable fiscal year.

- (4) **TAS Internal Team:** This is a team of TAS employees with a goal to address technical or administrative needs within TAS. Team may have a specific task with a defined duration, or may be ongoing. Members may represent a variety of TAS functions including SA, Technical Analysis and Guidance (TAG), Financial Operations, EDCA, lead and case advocates, etc. These teams may investigate and research issues and if appropriate request BOD involvement through a collaborative team, task force or advocacy proposal.
- (5) **Proactive Working Groups:** Working groups are usually subsets of a collaborative team. Working groups involve technical analysts from TAS and IRS working together to investigate and address a variety of issues including specific systemic case type issues as well as efforts to reduce burden or resolve a systemic problem.
- (6) **Rapid Response Team (RRT):** The EDSA may set-up a Rapid Response Team (RRT) to address high volume emerging issues in a rapidly evolving environment. The main purpose of a RRT is to fast track pertinent issues from SAMS and other sources into proper work streams. The validated issues then are quickly shared with IRS Program Owners for investigation and resolution. A RPT may be a stand-alone team or associated with a collaborative team.
- (7) **Systemic Advocacy Recommendations Task Force:** Each fiscal year, a task force will be set up on SAMS for the areas of examination, collection, processing, revenue protection, and taxpayer assistance. The purpose of the task forces is to track ad hoc recommendations and their outcomes in these program areas led by technical liaisons. Technical group members may also use these recommendation tracking task forces to capture recommendations and their outcome for any ad hoc [unassigned] accomplishments.
- (8) **IRS Executive Steering Committee:** TAS executives participate on various Executive Steering Committees with their counterparts in the IRS. These groups discuss ongoing high-level issues and make policy decisions.

13.2.7.4.2  
(11-03-2020)

#### **Roles and Responsibilities of Team Lead(s)**

- (1) **Team Lead(s):**
  - Guides and encourages team members to advocate for taxpayer burden and rights;
  - Ensures potential problems, concerns and emerging issues are elevated to TAS management and Subject Matter Experts (SMEs);
  - Shares information with peers and identifies similarities that may affect other advocacy efforts; and
  - In situations where SA/TAS is not the lead, but rather a member(s), the same guidelines above would apply to the TAS team member.

**Note:** It is important to be aware that some collaborative teams may be owned and led by an employee from an IRS BOD. The roles and responsibilities below are only intended for SA and TAS members on those teams.

- (2) **Documentation:**
  - a. Ensures relevant team activity, actions, and task assignments are timely documented on SP or SAMS. Follows up on these actions if needed to ensure time frames are met.



- b. Ensures meeting minutes are captured, shared and uploaded to SP or SAMS.
- c. Ensures monthly or quarterly status updates are entered timely to SP or SAMS.
- d. Ensures any relevant documents or links are uploaded to the SP Technical Document Discovery library or SAMS.
- e. Ensures all Outcomes/Accomplishments are timely documented on SP or SAMS.

**Note:** A quarterly report of each active teams status updates will be shared with SA and TAS Leadership.

13.2.7.4.3  
(11-03-2020)

**Roles and  
Responsibilities of Team  
Member(s):**

- (1) Reviews background materials and analysis to understand the issues to be addressed;
- (2) Collaborates with other team members, sharing information and perspectives, exploring issues, and developing recommendations to address systemic issues;
- (3) Provides status update reports of the team's progress on a monthly or quarterly basis using the following template:
  - Topics addressed by the team;
  - New Information;
  - Relevant team activities performed (research);
  - Accomplishments and Barriers; and
  - Next Steps.
- (4) Makes recommendations and captures all appropriate details; and
- (5) Documents Outcome and Accomplishments using the following template:
  - Challenge
  - Action
  - Result

13.2.7.4.4  
(11-03-2020)

**Collaborative Effort  
Inventory Management**

- (1) TAS uses two different systems to record the actions of collaborative efforts and store documentation:
  - SharePoint™
  - SAMS
- (2) TAS teams use SP as the system of record for team actions and recommendations. The TAS Issue Tracking Task Force and SA Recommendations Task Force use SAMS as the system of record for team actions and recommendations. The SA Team site on SP can also track recommendations, which is used to capture recommendations and outcomes/accomplishments.

13.2.7.4.5  
(11-03-2020)

**Collaborative Effort  
Network on  
SharePoint™**

- (1) Each collaborative effort team is identified under a specific network. These networks house a variety of team efforts and may change to reflect current needs. Examples include:
  - Collection;
  - Examination;
  - Processing;

- Revenue Protection;
- Specialties;
- Taxpayer Support and Education; and
- Other

13.2.7.4.6  
(11-03-2020)

**Establishing New TAS  
Teams on SharePoint™  
(New TAS Team  
Requests)**

- (1) To request a new team be added to SP, access the link provided on the SA SP site. The requester should provide the following metadata:

- Team name;
- Team description;
- Team owner;
- Program network;
- Name of team lead(s); and
- Team members

There is a guide on the SA Team SP site on this automated process.

- (2) The Request Form is submitted to the TAS Team SP Administrators for review and shared with the Executive or appropriate managerial level for final approval. Once approved, the Administrators will create the new team and notify the lead and member(s) it is ready for use.

13.2.7.4.7  
(11-03-2020)

**Closing Process -  
SharePoint™**

- (1) **Closing a TAS Team:** When a TAS Team has completed its purpose, the team lead or team member will post a final statement on the SA Team SP site, providing a summary of team's accomplishments and reason for closure. A guide is maintained on the SA Team SP site. The process is automated and alerts the SP Administrators. Once approved, the team will be closed. The team will remain on SP for historical purposes.

- (2) **Other Team Status Choices:** If criteria is met update the status as follows:
- a. **Inactive:** This status is used when a team is temporarily suspended or inactive. At any time, the status can be changed back to Active, Monitor, or Closed.
  - b. **Monitor:** This status may be used when a team has completed its purpose but is waiting for Business Operating Division (BOD) implementation or negotiated actions to post. If problems occur, the status can be changed back to Active. If all actions agreed upon are implemented, the status should be changed to Closed.

**Exhibit 13.2.7-1 (11-03-2020)****TAS Team Request Form Example**

## New TAS Team Request

The TAS Team SP library is the central location for TAS staff to document progress on team efforts. This site should be used when TAS executives or staff are participants or members of a group with other IRS employees, as well as internal TAS working groups. TAS team members use this site to input monthly and quarterly status updates, track actions, upload documents or site links, and assign tasks as needed. This site also serves as a tool for TAS leadership who can view any given team and easily find the latest team activities and updates.

Please use this form to request a new team be added to the TAS Team SP library.

Team Name:

Team Description (brief):

Team Owner (choose one):

☐ TAS

☐ IRS

Program Network – choose one:

☐ Collection

☐ Examination

☐ Processing

☐ Revenue Protection

☐ Specialties (i.e.: Injured/Innocent Spouse, Foreign Account Tax Compliance Act (FATCA), International Issues, Taxpayer Rights, etc.)

☐ Tax Exempt and Government Entities (TE/GE)

☐ Taxpayer Support and Education (i.e.: E-Services, Taxpayer Services, TAC Offices, Military Issues, etc.)

Team Type – choose one: (see definitions below)

☐ Advocacy Issue Team

☐ Collaborative/Cross Functional Team

☐ Executive Steering Committee

☐ TAS Internal Team

☐ IRS Task Force

☐ Proactive Working Group

Team Lead (IRS or TAS lead name):

TAS Team Member(s):

Please forward completed document to TAS Team Coordinator Lisa Gabriel, as well as your manager if applicable. The Coordinator will forward for EDSA/DEDSA approval.

**Exhibit 13.2.7-1 (Cont. 1) (11-03-2020)****TAS Team Request Form Example**

---

**Team Type Definitions**

**Collaborative/Cross Functional Team** – The genesis of a collaborative effort is TAS and a function of the IRS agreeing to work together as equal partners on an issue, process, or policy that affects each organization. These teams tend to be ongoing. Working groups are included in this team type as they also involve TAS and IRS working together to address a variety of needs including efforts to reduce burden or resolve a systemic problem.

**Executive Steering Committee** – TAS Executives participate on various Executive Steering Committees with their counterparts in the IRS. These groups discuss ongoing high-level issues and make policy decisions

**TAS Internal Team** – This is a team of TAS employees with a goal to address technical or administrative needs within TAS. Team may have a specific task with a defined duration, or may be ongoing. Members may represent a variety of TAS functions including SA, TAG, EDCA, Financial Operations, Case Advocacy, etc. These teams may investigate and research issues and if appropriate request OD involvement through a collaborative team, task force or advocacy proposal.

**IRS Task Force** – This group works together to achieve a very specific and clearly defined objective. The group is usually comprised of representatives from several operating divisions, with one function sponsoring or leading the effort. In these situations, TAS is part of a larger team. Therefore, TAS may have less direct influence on the outcome than in a collaborative effort because members of the group may vote/decide to take actions that TAS does not favor.

**Proactive Working Group** – These groups are collaborative partnerships involving TAS technical SMEs or management, which are generally led by a single operating division or function within the IRS. Regular meetings and calls are held to address and resolve real time issues.