**EFFECTIVE DATE**

(10-08-2024)

**PURPOSE**

(1)     This transmits revised IRM 13.2.7 Systemic Advocacy, Collaborative Teams.

**MATERIAL CHANGES**

(1)     Removed IRM 13.2.7.1 Introduction is no longer needed and to meet the internal controls requirement. This will change the numbering. The program name is changed from Collaborative Efforts to Collaborative Teams.

(2)     IRM 13.2.7.2.1 Background, Incorporated IPU 23U0631 issued 05-22-2023, to make editorial updatesreflecting an updated version of software is used and program name change from Collaborative Efforts to Collaborative Teams.

(3)     IRM 13.2.7.2.3 Roles and Responsibilities, Incorporated IPU 23U0631 issued 05-22-2023, to make editorial updates reflecting an updated version of software is used and program name change from Collaborative Efforts to Collaborative Teams.

(4)     IRM 13.2.7.2.4, Types of Collaborative Teams, Incorporated IPU 23U0631 issued 05-22-2023, to make editorial updates reflecting an updated version of software is used and program name change from Collaborative Efforts to Collaborative Teams.

(5)     IRM 13.2.7.2.5, Program Controls, Incorporated IPU 23U0631 issued 05-22-2023, to make editorial updates reflecting an updated version of software is used.

(6)     IRM 13.2.7.2.6, Terms/Definitions/Acronyms, Incorporated IPU 23U0631 issued 05-22-2023, to make editorial updates reflecting an updated version of software is used.

(7)     IRM 13.2.7.4, Types of Collaborative Teams, Incorporated IPU 23U0631 issued 05-22-2023, to make editorial updates reflecting an updated version of software is used and program name change from Collaborative Efforts to Collaborative Teams.

(8)     IRM 13.2.7.4.2, Roles and Responsibilities of Team Lead(s), Incorporated IPU 23U0631 issued 05-22-2023, to make editorial updates reflecting an updated version of software is used and program name change from Collaborative Efforts to Collaborative Teams.

(9)     IRM 13.2.7.4.4, Collaborative Inventory Management, Incorporated IPU 23U0631 issued 05-22-2023, to make editorial updates reflecting an updated version of software is used and program name change from Collaborative Efforts to Collaborative Teams.

(10)     IRM 13.2.7.4.5, Collaborative Team Network on SharePoint Online™, Incorporated IPU 23U0631 issued 05-22-2023, to make editorial updates.

(11)     IRM 13.2.7.4.6, Establishing New Collaborative Team on SharePoint Online™,Incorporated IPU 23U0631 issued 05-22-2023, to make editorial updates reflecting an updated version of software is used, program name change from Collaborative Efforts to Collaborative Teams, and clarification of the responsibilities of the program administrators.

(12)    IRM 13.2.7.4.7, Closing Process - SharePoint Online™, Incorporated IPU 23U0631 issued 05-22-2023, to make editorial updates reflecting an updated version of software is used and program name change from Collaborative Efforts to Collaborative Teams.

(13)    Exhibit 13.2.7-1, TAS Team Request Form Example, Incorporated IPU 23U0631 issued 05-22-2023, to remove exhibit as it is no longer applicable.

## EFFECT ON OTHER DOCUMENTS

IRM 13.2.7 dated November 03, 2020 is superseded. This IRM incorporates IRM Procedural Update (IPU) 23U0631 issued May 22, 2023.

## AUDIENCE

Taxpayer Advocate Service, primarily employees within SA

Kurt VanMatre
Acting Executive Director Systemic Advocacy

13.2.7
Collaborative Teams

# Table of Contents

| | |
|---|---|
| **13.2.7.1**<br>(11-03-2020)<br>**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. |
| **13.2.7.1.1**<br>(10-08-2024)<br>**Background** | (1) TAS SA plays a vital role in identifying, analyzing, and resolving broad-based taxpayer problems. Collaborative 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 Collaborative Teams database in SharePoint Online™ (SPO) or in the Systemic Advocacy Management Systems (SAMS) database. From SPO, 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). |
| **13.2.7.1.2**<br>(11-03-2020)<br>**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. |
| **13.2.7.1.3**<br>(10-08-2024)<br>**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 Teams and the tracking of the efforts. |
| | (3) The Collaborative Team Lead is responsible for actively participating in the team, , ensuring meeting minutes are captured and any progress or outcome is documented in SPO or SAMS database along with any pertinent documents being uploaded. |

| 13.2.7.1.4<br>(10-08-2024)<br>**Program Management Review** | (1) | Program Reports: Each team's progress is documented monthly or quarterly in SPO 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 SPO quarterly and shared with the EDSA and DEDSA-PA and DEDSA-TA to show each team's progress. |

| 13.2.7.1.5<br>(10-08-2024)<br>**Program Controls** | (1) | Permissions to the SPO 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 SPO or SAMS. Permission is allowed if the requester has a reason to have access to either site/database. |
| --- | --- | --- |

**13.2.7.1.6**
**(10-08-2024)**
**Terms/Definitions/Acronyms**

(1) Frequently Used Terms:

- 
- SharePoint Online™ (SPO): 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);
- SPO (SharePoint Online™);
- 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.

| 13.2.7.1.7<br>(11-03-2020)<br>**Related Resources** | (1) | Resource and SA program information are available and provided in IRM 13.2.1, Systemic Advocacy Overview. |
| --- | --- | --- |

| 13.2.7.2<br>(11-03-2020)<br>**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.

**13.2.7.3**
**(10-08-2024)**
**Types of Collaborative Teams**

(1)   This section provides definitions of various teams, methods, tools and sources SA employees may use to work a collaborative team 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

**13.2.7.3.1**
**(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. The team may have a specific task with a defined duration, or it 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 RRT 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.

13.2.7.3.2
(10-08-2024)
**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 SPO or SAMS.
c. Ensures monthly or quarterly status updates are entered timely to SPO or SAMS.
d. Ensures any relevant documents are uploaded to the Collaborative Team SPO or SAMS.
e. Ensures all Outcomes/Accomplishments are timely documented on SPO or SAMS.

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

**13.2.7.3.3**
**(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

**13.2.7.3.4**
**(10-08-2024)**
**Collaborative Inventory**
**Management**

(1) TAS uses two different systems to record the actions of collaborative efforts and store documentation:

- SharePoint Online™
- SAMS

(2) Collaborative Teams use SPO 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 Collaborative Team site on SPO also allows for documentation for outcomes/accomplishments.

**13.2.7.3.5**
**(10-08-2024)**
**Collaborative Network**
**on SharePoint Online™**

(1) Each collaborative 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

13.2.7.3.6
(10-08-2024)
**Establishing New Collaborative Teams on SharePoint Online™ (New Team Requests)**

(1) To request a new team be added to Collaborative Team SPO, access the button on the team site. The requester should provide the following metadata on the form:

- Team name;
- Team mission;
- Team type;
- Program network; and
- Name of team lead

There is a guide on the Collaborative Team SPO site on this automated process.

(2) The Request Form is submitted to the Collaborative Team SPO Administrators for review and shared with the Executive or appropriate managerial level for final approval. Once approved, the Administrators will notify the team leads it is ready for use.

13.2.7.3.7
(10-08-2024)
**Closing Process - SharePoint Online™**

(1) **Closing a Collaborative Team:** When a Collaborative Team has completed its purpose, the team lead or team member will post a final statement on the team SPO site, providing a summary of team's accomplishments and reason for closure. The process is automated and alerts the Collaborative Teams Administrators. Once approved, the team will be closed. The team will remain on SPO 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.