



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

13.3.1

MARCH 2, 2012

## EFFECTIVE DATE

(03-02-2012)

## PURPOSE

- (1) This transmits revises IRM 13.3.1, National Taxpayer Advocate Toll-Free Program, National Taxpayer Advocate Toll-Free Procedures.

## MATERIAL CHANGES

- (1) Add additional CAF instructions to 13.3.1.2. Editorial Update.

## EFFECT ON OTHER DOCUMENTS

IRM 13.3.1, dated January 15, 2005.

## AUDIENCE

Primarily the National Taxpayer Advocate toll-free phone assistors. Secondly, Taxpayer Advocate Service employees and all Operating Divisions and functions.

Signed by Nina E. Olson, National Taxpayer Advocate.



13.3.1

NTA Toll-free Procedures

## Table of Contents

13.3.1.1 Overview-Receiving Calls for the NTA Toll-free Number

13.3.1.2 Initial Research

13.3.1.2.1 Steps to Take in Specific Situations

13.3.1.3 New TAS Cases

13.3.1.4 Reopening TAS Cases

13.3.1.5 Local Taxpayer Advocate Responsibilities for Cases Initiated by NTA Assistors

13.3.1.6 Unavailability of TAMIS or IDRS

### Exhibits

13.3.1-1 National Taxpayer Advocate Toll-Free Fax Sheet



13.3.1.1  
(01-15-2005)  
**Overview-Receiving  
Calls for the NTA  
Toll-free Number**

- (1) The following are guiding principles for NTA Toll-Free.
  - a. All employees are encouraged to take responsibility for assisting taxpayers in resolving inquiries when normal procedures can fully resolve the inquiry or complaint. Helping customers to satisfactorily resolve their inquiries or complaints should be a primary goal of all employees.
  - b. Any taxpayer indication or inference of significant hardship should be taken at face value and construed to meet Taxpayer Advocate Service (TAS) criteria. Refer to **IRM 13.1.7.2, Taxpayer Advocate Case Criteria**.
  - c. NTA assistors should refrain from giving taxpayers a false sense of confidence that TAS has the authority to fix or provide relief for all problems. Instead, NTA assistors should take a conservative approach and inform taxpayers that their case has been forwarded to the TAS organization and that they will be assigned a case advocate who will review their case for opportunities for relief within the confines of the law.
- (2) National Taxpayer Advocate (NTA) assistors answering the NTA toll-free line (1-877-777-4778) may receive calls from:
  - a. Taxpayers who have contacted the NTA toll-free line previously about the same issue,
  - b. Taxpayers who identify their problems as meeting Taxpayer Advocate Service (TAS) criteria and route the call to the NTA line by using a touch tone phone, and
  - c. Taxpayers who have a rotary dial telephone and default through the automated call distributor (ACD) or voice response unit (VRU) script.
- (3) The NTA assistor's teleset will provide data depending on the option selected by the taxpayer:
  - a. If the display is 4778 (NTA) Prev. Cont., the taxpayer's problem is a potential TAS case,
  - b. If the display is 4778 (NTA) CSCR Default, the call has been routed via the intelligent call router and the taxpayer's problem is a potential TAS case, and
  - c. If the display is 4778 (NTA) Default, the taxpayer is a rotary dialer or defaulted through the VRU script.
- (4) NTA assistors should probe and screen the taxpayer's inquiry to determine if TAS criteria is met.
- (5) If the taxpayer's problem does not meet TAS criteria (e.g., taxpayer is contacting the IRS for the first time about a refund), the NTA assistor will transfer the call to the appropriate telephone application.
- (6) See **IRM 13.7.2, Taxpayer Advocate (TAS) Case Criteria** for TAS criteria.
- (7) If a taxpayer specifically requests TAS assistance and the problem does not meet TAS criteria:
  - a. Explain the purpose of the Taxpayer Advocate Service (TAS). TAS is an IRS program that provides an independent system to assure that tax problems, which have not been resolved through normal channels, are promptly and fairly handled. The Taxpayer Advocate Service is not a substitute for established IRS procedures or the formal Appeals process. The Taxpayer Advocate Service cannot reverse legal or technical tax determinations.

b. Transfer the call to the appropriate telephone application.

- (8) If a taxpayer insists on TAS assistance, continue to work with the taxpayer as if the case meets TAS criteria. Follow the procedures in **IRM 13.3.1.3, New TAS Cases**. Update the criteria code to "9" (indicating non-criteria case) on TAMIS.
- (9) NTA assistors shall note in the TAMIS history screen that the taxpayer specifically requested TAS assistance.

**Note:** TAMIS history should include only factual information. Editorial or personal comments should not be input on TAMIS history.

13.3.1.2  
(03-02-2012)  
**Initial Research**

- (1) The NTA assistors will discuss the taxpayer's problem and research universal IDRS and TAMIS. If needed, input any appropriate delays/holds (e.g., STAUP, TC 470, etc.).
- (2) If the person calling indicates (s)he has a power of attorney (POA), the NTA assistor must research universal IDRS Centralized Authorization File (CAF) to ensure that (s)he is a valid POA.
- (3) If the individual is a valid POA on CAF, the NTA assistor must:
- Enter the POA information on TAMIS and
  - Indicate in the TAMIS history that a valid POA exists per CAF research.
- (4) If a valid POA does not exist on CAF:
- Ask the representative to send by facsimile the Form 2848 to the NTA call site **immediately**,
  - Provide the representative with the NTA call site's facsimile number,
  - Enter the POA information on TAMIS. Be sure to notate if POA is an attorney, CPA or Enrolled Agent, etc. Note in TAMIS history the date and campus where Form 2848 was sent for processing,
  - Fax the Form 2848 to the appropriate campus CAF unit and
  - Fax a copy of the Form 2848 to the receiving TAS office when transferring the case (include the TAMIS case file number on the fax cover sheet).
- (5) If a valid POA does not exist on the CAF and the representative cannot send the Form 2848 by facsimile immediately:
- Ask the representative to mail the Form 2848 to the TAS office where the case is being transferred.
  - Provide the representative with the Local Taxpayer Advocate's (LTA) name, mailing address, general office phone number and facsimile number. **SEE TAS website, Advocate Directory.**
  - Indicate the potential POA's information on the TAMIS history screen with a note that the Form 2848 will be mailed to the TAS office receiving the case.

**Note:** If the checkbox designee on the 1040 form is indicated, limited information may be discussed with that person.

- (6) If taxpayer call resulted from the Roni Lynn Deutch letter from the National Taxpayer Advocate, follow the table below:

| If   | Then   |
|--|--|
| <p>The taxpayer requests information to identify any existing POA,</p>   | <ul style="list-style-type: none"> <li>• Complete Disclosure Authentication with the caller.</li> <li>• Research Command Code (CC) CFINK to obtain the representation authority information. See the <i>CC CFINK</i> job aid for assistance.</li> <li>• Provide the taxpayer with the name, address, tax periods for each representative listed.</li> </ul>  |
| <p>The taxpayer wishes to revoke an existing POA and you have determined that the taxpayer has a copy of the POA originally submitted,</p>   | <p>Instruct the taxpayer to:</p> <ul style="list-style-type: none"> <li>• Write “<b>REVOKE</b>” across the top of the first page;</li> <li>• Sign and date below the revoke annotation; and</li> </ul> <p><b>Note:</b> If joint, both taxpayers must sign and date. Otherwise, only the signing taxpayer’s revocation will be processed.</p> <ul style="list-style-type: none"> <li>• Make a copy of the POA before mailing for future reference.</li> </ul>   |
| <p>The taxpayer wishes to revoke an existing POA and you have determined that the taxpayer does not have a copy of the originally submitted POA but the taxpayer has representational information,</p> | <p>Instruct the taxpayer that IRS will accept a written statement in lieu of the POA copy to revoke the existing POA on file. The written statement must include the following:</p> <ul style="list-style-type: none"> <li>• Authority is being revoked;</li> <li>• Provide taxpayer TIN(s), representative information, i.e., name and address;</li> <li>• Tax matters and tax years (periods); and</li> </ul> <p><b>Note:</b> When taxpayers are completely revoking authority, they should state “remove all years/periods” instead of listing the specific tax matter, years or periods; however, the taxpayer must include the representative’s information.</p> <ul style="list-style-type: none"> <li>• Taxpayer signature and date.</li> </ul> <p><b>Note:</b> If joint, both taxpayers must sign and date. Otherwise, only the signing taxpayer’s representation will be processed.</p> |

| If                                       | Then   |
|--|--|
| The taxpayer wishes to submit a new POA, | Instruct the taxpayer to follow the instructions outlined in the Form 2848 instructions. POA instructions are also available at <a href="http://www.irs.gov">www.irs.gov</a> .<br><b>Remember:</b> It is not necessary for the taxpayer to have a copy of the previously submitted POA to complete the revocation process. |

- (7) For the instances described in paragraph (6) above, instruct the taxpayer to mail or fax the revocation to the CAF function following state mapping guidelines found in IRM 21.3.7-1. Remind the taxpayer to make a copy of the statement for future reference before mailing. The CAF functions addresses and fax numbers are:

| <b>For Domestic Taxpayers:</b>  |  |
|---|--|
| <u>Memphis</u><br>Internal Revenue Service<br>PO Box 268, Stop 8423<br>Memphis, TN 38101-0268<br>Fax number: 901-546-4115 | <u>Ogden</u><br>Internal Revenue Service<br>1973 N Rulon White Blvd. MS<br>6737<br>Ogden, UT 84404<br>Fax number: 801-620-4249 |

| <b>For International Taxpayers:</b>   |
|---|
| Philadelphia<br>Internal Revenue Service<br>International CAF MS 3–E08.123<br>2970 Market St.<br>Philadelphia, PA 19104<br>Fax number: 267-941-1017   |
| <b>Note:</b> Philadelphia only processes International requests, all APO and FPO addresses, American Samoa, non-permanent residents of Guam, or the Virgin Islands, Puerto Rico, a foreign country: US citizens and those filing Form 2555, 2555EZ, or 4563 |

- (8) If the taxpayer insists they want a copy of the POA that was previously submitted, you will take the following actions to obtain the copy of the previously submitted POA for the taxpayer from the Kansas City C-site:
- a. Determine if the POA in question is filed at the C-site because only POAs filed via paper (mailed or faxed) may be obtained from the Kansas City C-site. Electronic submissions of the POA are not available for retrieval. Paper POA's (mailed or faxed) can be identified by their Source Document Locator Number (SDLN). See IRM 21.3.7.5.2(4)(c) for assistance to

determine if the POA was filed by paper (fax or mail) or electronically through Disclosure Authorization (DA).

- b. Inform the caller that it will take 7-10 business days to receive a copy of the POA by mail, and follow the steps below:
  - Complete Form 2275, Records Request, Charge and Recharge. See IRM 21.3.7.1.5(8), Filing and Maintaining Third Party Authorizations, to order the POA filed at the Kansas City C-site.
  - Be sure to check Box 13D.
  - Be sure to reiterate “Photocopy Only” and “Fax Back To” number in Block 18, Remarks, on Form 2275.
  - Before faxing the Form 2275 to the Kansas City C-site, call the facility at 1-816-257-7744 to advise of the expected fax.
  - Fax the completed Form 2275 to 1-816-257-0041.

**Note:** At the time of initial contact with the taxpayer, be sure the taxpayer understands what is required of them upon receipt of the POA photocopy. A response from the Kansas City C-site will take up to 24 hours.

- c. Input an AMS history to document any of the following:
  - Requestor’s name and “POA copy requested.”
  - Received date of POA copy from C-site and “POA received.”
  - Date POA copy mailed to requestor and “POA mailed.”

13.3.1.2.1  
(01-15-2005)

**Steps to Take in Specific Situations**

- (1) If the taxpayer was previously told her/his case would be handled by the TAS office and contact would be made in **3 workdays** (criteria 1–4) or **7 calendar days** (criteria 5–9) from the original contact and no contact has occurred, take the following steps:
  - a. Provide the taxpayer with the status of the case using information from IDRS and TAMIS,
  - b. Add a TAMIS history screen “following the directions in **IRM 13.4.5.3.6, Creating and Working a Case on TAMIS**” to show taxpayer contact with a NTA assistor. Notate in the case history that TP has indicated that s/he has not been contacted in the 3-day or 7-day timeframe,
  - c. Using the employee number and organization code from the case file, research the TAMIS employee screen to provide the taxpayer with the case advocate’s name, address and local telephone number. If no case advocate is assigned, provide the taxpayer with the general office phone number of the LTA located on the TAS web site under Advocate Directory, and
  - d. Inform the taxpayer to allow **2 workdays** for the case advocate to contact the taxpayer.
- (2) If the taxpayer was told previously that her/his case would be handled by the TAS and contact would be made in a specified number of days from the taxpayer’s original contact and it is within the given time frame, give the following information.
  - a. Ask the taxpayer to be patient and wait until the **3-day or 7-day time frame** has passed to hear from the case advocate.
  - b. If the taxpayer insists on immediate contact, provide the taxpayer with the status of the case using information from IDRS and TAMIS. Add a TAMIS History screen item following the directions in **IRM 13.4.5.3.6, Creating**

- and Working a Case on TAMIS** to show taxpayer contact with a NTA assistor. Notate in the case history that you had advised the TP to be patient but s/he insisted on being contacted by the case advocate and that you had informed the TP that the case advocate would contact them in **1 workday**.
- c. Using the employee number and organization code from the case file, research the TAMIS employee screen to provide the taxpayer with the case advocate's name, address and local telephone number. If no case advocate is assigned, provide the taxpayer with the general office phone number of the LTA located on the TAS web site under Advocate Directory, and
  - d. Inform the taxpayer to allow **1 workday** for the case advocate to contact them.
- (3) If the taxpayer has been contacted and (s)he wants to talk to the case advocate working the case for any reason, take the following steps.
- a. Provide the taxpayer with the status of the case using TAMIS and IDRS,
  - b. Update TAMIS history or add a new history "following the procedures in **IRM 13.4.5.3.6, Creating and Working a Case on TAMIS**" to show the taxpayer's contact with an NTA assistor. Notate in the case history that you informed the TP that s/he would be contacted in **2 workdays** by the case advocate,
  - c. Using the employee number and organization code from the case file, research the TAMIS employee screen to provide the taxpayer with the case advocate's name, address and local telephone number. If no case advocate is assigned, provide the taxpayer with the general office phone number of the LTA located on the TAS web site under Advocate Directory, and
  - d. Inform the taxpayer to allow **2 workdays** for the case advocate contact.
- (4) If the taxpayer has never contacted the TAS before and the problem meets TAS criteria, follow the directions in **IRM 13.3.1.3, New TAS Cases**
- (5) If a TAS office has previously worked the taxpayer's case and the case is closed, follow the instructions in **IRM 13.3.1.4, Reopening TAS Cases**.
- (6) If, in an earlier call to the NTA toll-free site, an assistor told a taxpayer that her/his problem was resolved during their phone conversation, but research shows it wasn't resolved, do the following:
- Resolve the problem if you can by following the procedures in **IRM 13.3.1.3(1), New TAS Cases**. If not, add the case to TAMIS and transfer it to the appropriate office following the procedures in **IRM 13.3.1.3(2), New TAS Cases**. Document the TAMIS case history about the taxpayer's previous contact with an NTA assistor.
- (7) If a "Z" Freeze (Criminal Investigation control) is present on your tax module, the taxpayer should be advised of the lengthy time frame. **IRM 21.5.6.4.40, "Z" Freeze** provides information on "Z" Freeze controls.
- a. If "NO CONTACT" is present on the CI control base, **do not provide any information to the taxpayer except that their return is being reviewed even if it is a hardship**,
  - b. Although you cannot tell taxpayers about Criminal Investigation (CI) controls, you can provide some information. Look for an "L" freeze along

with the “Z” freeze. When both are present, the case file is no longer in CI, although CI may retain an open control base. Examination has jurisdiction, so it is important to thoroughly research CC AMDISA, which will provide details about why the case is being examined. If there is an “L” Freeze you can explain to the taxpayer that the examination function is looking at his or her return. Cases should not be sent to TAS simply because of normal examination delays,

- c. Do not refer “Z” freeze cases to TAS unless 180 days has expired from the first referral. The 180 day timeframe starts from the day the Form 4442 was completed and not from the day the “Z” freeze posted. For CI cases with a “Z” freeze, follow 21.5.6.41.
  - d. You may tell the taxpayer that a review of their account is being performed because the reviewing office is evaluating income, withholding, exemptions, or EIC and that certain returns are selected every year for this purpose,
  - e. If the taxpayer indicates a criteria 1–4 hardship, clearly explain to the taxpayer that they must be able to provide documentation supporting the hardship. Create a case in TAMIS and clearly state the hardship of the taxpayer.
- (8) If it is determined during research on IDRS and TAMIS that there is an open Congressional inquiry, the taxpayer should be referred to the LTA advocate’s office controlling the congressional inquiry. Provide the taxpayer with the case number and the general office phone number of the LTA located on the **TAS web site under Advocate Directory**.
- (9) If the NTA assistor determines during the conversation with the taxpayer or representative that the issue is related to a business account, the following actions should occur;
- a. Determine if there is an existing case on the issue by questioning the taxpayer. If so, follow these procedures. The W&I NTA assistor generally will not have access to business databases, so s/he should use her/his knowledge of TAS criteria to make a decision on whether the case should be added to TAMIS keeping in mind what is in the best interest of the taxpayer.
  - b. The NTA assistor shall follow the procedure in **IRM 13.3.1.3, New TAS Cases**. Additionally, the NTA assistor shall note in the TAMIS history that they were not trained in BMF accounts but believe the case meets criteria based on their evaluation of the information that was provided.

13.3.1.3  
(01-15-2005)  
**New TAS Cases**

- (1) If the NTA assistor can solve the taxpayer’s problem during the telephone conversation, (s)he should do so. After solving the problem, the NTA assistor should do the following:
  - a. Provide the taxpayer with the NTA assistor’s name, employee identification number and the NTA toll-free number,
  - b. Remind the taxpayer to call back for any NTA assistor to help the taxpayer if there is any further problem on this same issue, and
  - c. Open and close an IDRS control base indicating taxpayer’s call and resolution by the NTA assistor. Use the literal “NTASAMEDAY” and category code “SPC1” in the IDRS control base.
- (2) If the NTA assistor cannot solve the case while on the telephone with the taxpayer, (s)he should do the following:

- a. Establish a new case on TAMIS following the direction in **IRM 13.4.5.2, Creating and Working a Case on TAMIS** and
- b. Enter a complete hardship description and relief requested description, describing the TP specific issue that aligns it with the TAS criteria selected by the NTA assistor. Use the TAMIS case history screen to document any other case information regarding the problem and/or the discussion with the taxpayer.

**Note:** Make all efforts to input the case on TAMIS and transfer to the correct TAS office. However, if the taxpayer insists on speaking with the National Taxpayer Advocate have them call 202-622-4300. Never provide taxpayers with the direct phone numbers of the National or Deputy Taxpayer Advocates.

- (3) For all TAS cases originating in a NTA call site, NTA assistors will transfer the case to the LTA office where the taxpayer resides, based on the taxpayers zip code. Taxpayers residing outside the U.S. (International address) inquiries should be transferred to the International TAS local office (Puerto Rico). See the **TAS website Advocate Directory** to determine the organization code required for transfer.
  - a. Special attention must be given to LTA offices in (CA, FL, IL, NY, OH, PA, TX). These states have multiple LTA's and transfers must be based on the zip code. See zip code references at - <http://fresnodirectorshipam.web.irs.gov/nta/nta.htm>.

**Note:** It is also helpful to ask the name of the county where the taxpayer resides to aid in this research.

- b. There will be instances when a case can not be resolved on-line and should be worked by the TAS office co-located with the call site. When this occurs, the NTA assistor should add the case to TAMIS as described in procedures in this section and transfer the case externally to that TAS office.
- (4) The NTA assistor will provide the following information to the taxpayer:
  - a. The name, address, and general office telephone number of the LTA office who will be receiving the transferred case,
  - b. The NTA assistor's name, identification number, and the NTA toll-free number, and
  - c. A reminder to call the NTA toll-free number if the taxpayer has not been contacted with the appropriate time frame.
- (5) Add an IDRS history item to document the receipt and transfer of a case. For the literal in the IDRS history, use "NTATOnn" where "nn" is the organization code of the office where the case has been transferred.

**Example:** NTATO59 for a case transferred to the North Florida District. See zip code references at <http://fresnodirectorshipam.web.irs.gov/nta/nta.htm>

13.3.1.4  
(01-15-2005)  
**Reopening TAS Cases**

- (1) To determine if the taxpayer's situation requires **reopening** a previously closed TAS case, the NTA assistor must ensure that the taxpayer's problem is the **same issue** involved in the closed TAS case. Reasons for reopening TAS cases may include:

- a. Additional information provided by the taxpayer which was not previously considered,
  - b. There was a service error that prevented case resolution,
  - c. A late response from the TP on a case that was closed, and
  - d. The taxpayer is dissatisfied with the resolution of the case.
- (2) If the issue is not the same, treat the problem as a new TAS case depending on the criteria that fits the problem.
  - (3) If the NTA assistor can solve the taxpayer's problem during the telephone conversation, (s)he should do so. The NTA assistor should do the following:
    - a. Provide the taxpayer with the NTA assistor's name, identification number and the NTA toll-free number,
    - b. Remind the taxpayer to call back and ask for help from any NTA assistor if there is any further problem on this same issue,
    - c. Document the TAMIS case history of the closed TAS case to indicate (1) that the taxpayer called the NTA toll-free number and (2) that the NTA assistor corrected the problem while talking to the taxpayer, and
    - d. Open and close an IDRS control base indicating the taxpayer's call and resolution of the closed case problem by the NTA assistor. For the literal in the IDRS control base, use "NTARPSAMDY" and category code "SPC1."
  - (4) If the NTA assistor cannot solve the case, she/he should add a TAMIS history page for the original closed case and include the following information:
    - a. Notate that the taxpayer called the NTA toll-free number,
    - b. The NTA assistor could not resolve the problem during the telephone conversation,
    - c. LTA should consider reopening the case and,
    - d. Why the case should be reopened.
  - (5) Complete the special NTA toll-free facsimile sheet at <http://fresnodirectorshipam.web.irs.gov/nta/nta.htm> and check the "Potential Reopen" block. Send the sheet by facsimile the **same day** to the TAS office that worked the original TAS case for reopening.
  - (6) Input an IDRS history item indicating that the taxpayer called the NTA toll-free number and that the case should possibly be reopened. For the literal in the IDRS history, use "NTAREOPnn" where "nn" is the organization code of the local office or campus that should reopen the case (i.e., the local office or campus that closed the case) and contact the taxpayer.
  - (7) Provide the taxpayer with the name, address, and general office phone number of the LTA (located on the TAS web site under Advocate Directory) that closed the case. Inform the taxpayer that she/he will be contacted within 11 workdays for criteria 5-7 & 9 and 9 workdays for criteria 1-4.

**Note:** LTA has 5 workdays to make a decision whether or not to reopen a case and 1 workday after the decision to reopen to load on TAMIS. The case advocate then has their normal contact time-frames based on criteria from the Taxpayer Advocate Received Date (TARD).
  - (8) Do not load a case to TAMIS if a possible reopen. Only the office that worked the original case can input/add a reopen case to TAMIS.

13.3.1.5  
(01-15-2005)  
**Local Taxpayer  
Advocate  
Responsibilities for  
Cases Initiated by NTA  
Assistors**

- (1) New TAS cases transferred by NTA assistors to TAS offices must be assigned to a case advocate and contact made with the taxpayer within **3 workdays** (for TAS criterion 1-4) or **7 calendar days** (for TAS criterion 5-7 and 9) from the Taxpayer Advocate Received Date (TARD).
- (2) TAS offices that receive “potential reopen” cases from the NTA toll-free call site should review them to make a determination whether or not to reopen the case.
  - a. If the case is reopened, the case history on the original closed case must be updated to indicate the case was reopened and the reopened case’s file number.
  - b. If the closed case is not reopened, the case history on the closed case must be updated to indicate why the case was not reopened.
  - c. In either case, the taxpayer must be contacted within guidelines specified in **IRM 13.3.1.4.(7)**.
- (3) Cases received by TAS offices on TAMIS from NTA call sites should never be transferred or routed back to the NTA site for any reason. In the case of transfer errors, the LTA office should forward the case to the correct office but retain the remaining cases and take appropriate actions. If a trend is identified or if the local offices would like to provide feedback on a specific case, the information should be provided to their area NTA toll-free coordinator.

13.3.1.6  
(01-15-2005)  
**Unavailability of TAMIS  
or IDRS**

- (1) If universal IDRS is not available to NTA assistors to determine whether the taxpayer’s problem meets TAS criteria, whether or not TAMIS is available, the NTA assistor will:
  - a. Document the taxpayer’s hardship and relief requested on the special NTA toll-free facsimile sheet at <http://fresnodirectorshipam.web.irs.gov/nta/nta.htm>, noting the appropriate codes to be entered on TAMIS and the complete description of the problem in the “Hardship Description/Relief Requested” block,
  - b. Circle new TAS Case, and
  - c. Send the sheet by facsimile the **same day** to the appropriate TAS office for action.
- (2) If TAMIS is not available for NTA assistors to add cases which have been identified as meeting TAS criteria but IDRS is available, the NTA assistor will:
  - a. Check IDRS to see if a TAS case already exists,
  - b. Document the taxpayer’s problem or reason for calling (if already a TAS case) on the special NTA toll-free facsimile sheet at <http://fresnodirectorshipam.web.irs.gov/nta/nta.htm> and in the “Hardship Description/Relief Requested” block and note the code for the local use field on the TAMIS taxpayer screen, if applicable (see procedures above),
  - c. Input an IDRS history item with the appropriate literal (e.g., “NTATOnn” where “nn” is the organization code of the office to which the case has been transferred),
  - d. Circle new TAS case, and
  - e. Send the sheet by facsimile the **same day** to the appropriate office.
- (3) If neither TAMIS nor IDRS is available, follow the procedures in paragraph (1) above.

Exhibit 13.3.1-1 (01-15-2005)

National Taxpayer Advocate Toll-Free Fax Sheet

|   |   |  |                                 |                                       |
|---|---|--|---------------------------------|---------------------------------------|
|  |   | <b>National Taxpayer Advocate Toll-free Fax Sheet</b>                  |                                 |                                       |
| To: LTA-Org Code _____<br>Fax Number: _____                                       |   | From: _____<br>Phone: _____  |                                 | Org Code ____                         |
| <b>Reason (circle appropriate issue(s)):</b>                                      |   |  |                                 |                                       |
| - New TAS Case  |   | -3-Day No contact  |                                 | -7-Day No Contact                     |
| -TP Request Immediate Case Advocate Contact                                       |   | -No TAMIS  |                                 | -Potential Reopen<br>- No IDRS        |
| <b>Information Required</b>   |   |  |                                 |                                       |
| <b>1. Taxpayer(s) Name</b><br>Primary:<br><br>Secondary:                          |   | <b>2. Taxpayer Identification Number</b><br>Primary:<br><br>Secondary: |                                 | <b>3. Criteria Code</b>               |
| <b>4. Current Mailing Address</b>   |   | <b>5. Telephone Numbers:</b><br>Home:<br>Work:<br>Cell/Other:          | <b>6. Best time to contact:</b> | <b>7. Case File # (If applicable)</b> |
| <b>8. Taxpayer Authentication</b>   | <b>9. MFT/Tax Period</b>                                  | <b>10. Major Issue:</b><br>_____                                       |                                 |                                       |
| <b>11. Description of the problem and the hardship it is creating.</b><br><br>    |   |  |                                 |                                       |
| <b>12. Relief Requested</b><br><br>   |   |  |                                 |                                       |
| <b>13. Initiator Name:</b><br>Operating Div:<br>Operating Div. Location:          |   | <b>14. Initiator's Org. Code:</b>                                      | <b>15. How Received</b>         | <b>16. IRS Received Date</b>          |
| <b>17. TAS Received Date</b>  |   |  |                                 |                                       |
| <b>18. TP's BOD</b>   | <b>19. Special Case (SFC, SBREFA, Congressional, ETC)</b> | <b>20. Transfer To:</b>  | <b>21. Transfer Date</b>        | <b>22. Transfer Reason</b>            |
| <b>23. ECMS Control Number</b>  | <b>24. POA Name CAF#</b>                                  |  | <b>25. POA Phone Number</b>     |                                       |
| <b>26. History</b><br><br>  |   |  |                                 |                                       |

Revised: November 15, 2004

THIS COMMUNICATION IS INTENDED FOR THE SOLE USE OF THE INDIVIDUAL TO WHOM IT IS ADDRESSED AND MAY CONTAIN INFORMATION THAT IS PRIVILEGED, CONFIDENTIAL AND EXEMPT FROM DISCLOSURE UNDER APPLICABLE LAW. IF THE READER OF THIS COMMUNICATION IS NOT THE INTENDED RECIPIENT, YOU ARE HEREBY NOTIFIED THAT ANY DISSEMINATION OR DISTRIBUTION OF THIS DOCUMENT IS PROHIBITED. IF YOU HAVE RECEIVED THIS COMMUNICATION IN ERROR, NOTIFY THE SENDER IMMEDIATELY BY TELEPHONE CALL. THANK YOU.

