



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

13.3.1

DECEMBER 10, 2020

EFFECTIVE DATE

(12-10-2020)

PURPOSE

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

MATERIAL CHANGES

- (1) IRM 13.3.1.1(3). Deleted reference and information related to obsolete phone system.
- (2) IRM 13.3.1.1.5 Terms and Definitions, defines a Case Advocate (CA) as a Taxpayer Advocate Service (TAS) employee with the following titles: Associate Advocate, Bilingual Associate Advocate, Bilingual Lead Case Advocate, Bilingual Senior Associate Advocate, Lead Case Advocate, and Senior Associate Advocate.
- (3) Incorporated IPU 13U1693 issued 12-03-2013 IRM 13.3.1.1 (8) revising criteria code from 9 to 7. Update found in IRM 13.3.1.2(11), Overview-Receiving Calls on the NTA Toll-Free Intake Line.
- (4) IRM 13.3.1.2 Initial Research. Deleted obsolete procedural direction and renamed Steps to Take for Specific Situations, IRM 13.3.1.3. Updated procedures in this section from the previous IRM 13.3.1.2.1 section of the IRM.
- (5) IRM 13.3.1.2 Changed title from Overview- Receiving Calls for the NTA Toll-Free Number to Overview- Receiving Calls on the NTA Toll-Free Intake Line.
- (6) IRM 13.3.1.2(1), Overview-Receiving Calls on the NTA Toll-Free Intake Line. Added information directing any IRS employee who is directed to IRM 13.3 to follow the guidance.
- (7) IRM 13.3.1.2(2)(b), Overview-Receiving Calls on the NTA Toll-Free Intake Line. Added IRM 13.1.7.5 Same Day Resolution by Operations reference.
- (8) IRM 13.3.1.2(2)(c), Overview-Receiving Calls on the NTA Toll-Free Intake Line. Added language related to intake advocate's (IA) role in the process.
- (9) IRM 13.3.1.2(4), Overview-Receiving Calls on the NTA Toll-Free Intake Line. Provides the NTA assistor with a greeting when the call is connected and directs them to follow guidance in IRM 21.1.1.4 (1)(2)(3)(4), Communications Skills afterwards.
- (10) IPU 13U1693 issued 12-03-2013 IRM 13.3.1.2.(1) where new paragraph (4) was added instructing assistors to provide taxpayers with phone numbers for the assigned case advocate, manager, LTA and the Area Director under specific circumstances. All remaining paragraphs renumbered accordingly. Guidance now located in IRM 13.3.1.3(3)(b) but removes the requirement for providing the Area Director's phone number.
- (11) IPU 13U1693 issued 12-03-2013 IRM 13.3.1.2.(1) which added new paragraph (11) to reference the, "Memorandum of Understanding Between Wage and Investment Division, Customer Account Services and the National Taxpayer Advocate Concerning the Direct Transfer of Telephone Calls from NTA Toll-Free Assistors to Taxpayer Advocate Service Intake Advocates Under a Proof of Concept", signed on November 18, 2013 was not incorporated because the guidance is obsolete.

- (12) IPU 14U0528 issued 03-20-2014 IRM 13.3.1.2.1(4) which clarified how NTA assistors locate the proper TAS contact information using the TAS Directory was not incorporated because updated guidance is found in IRM 13.3.1.3(3)(a)(b).
- (13) IRM 13.3.1.2.1(1-11), Steps to Take in Specific Situations, were obsolete and deleted. Developed updated procedures and moved to different section, IRM 13.3.1.3, Steps to Take for Specific Situations.
- (14) IRM 13.3.1.2(4). Added information related to NTA assistor's initial contact with the caller.
- (15) Added disclosure guidance in IRM section 13.3.1.2(5)
- (16) Added third party guidance in IRM section 13.3.1.2(6).
- (17) IPU 12U1949 issued 12-14-2012 IRM 13.3.1.2(7) Updated Centralized Authorization File (CAF) fax phone numbers in Memphis and Ogden for use with Domestic Taxpayers. This is redundant because it exists in IRM 21.1.3.3, Third Party Authentication (POA/TIA/F706) so it was removed from IRM 13.3.
- (18) IRM 13.3.1.2(9), Overview-Receiving Calls on the NTA Toll-Free Intake Line. Added link to the Servicewide Electronic Research Program (SERP) Telephone Guide. Additionally, language was added directing NTA assistors to IRM 21.1.3.2.5, Authentication Transfer Procedures/Transfer PIN.
- (19) IRM 13.3.1.3, New TAS Cases. Renamed this section title to Steps to Take for Specific Situations and deleted previous guidance in this section. New TAS Cases guidance is found in IRM section 13.3.1.4 which was rewritten to align with new processes associated with indirect access NTA assistors now have through AMS to Taxpayer Advocate Management Information System (TAMIS).
- (20) Incorporated IPU 13U1559 issued 10-24-2013 IRM 13.3.1.3(2) updating NTA phone number. Information now found in IRM 13.3.1.3(12), Steps to Take for Specific Situations.
- (21) IRM 13.3.1.3(1), Steps to Take in Specific Situation, added 5 business day timeframe for NTA assistors to provided to taxpayers when NTA assistors when NTA assistors generate an e-911 because TAS CCI locations are closed.
- (22) IRM 13.3.1.3(3)(b) Added IRM references 21.1.1.4, Communications Skills and 10.2.5.6.1, Photo ID Cards.
- (23) IRM 13.3.1.3(4)(a), Steps to Take in Specific Situations, case criteria 5-9 changed from 7 calendar days to 5 business days.
- (24) IRM 13.3.1.3(4)(a)Note. Added note explaining that during the initial case intake and assignment process, NTA assistors should only provide the taxpayer with the CA contact information. The note also provides information related to TAS initial case intake and assignment process.
- (25) IRM 13.3.1.3(4)(b). NTA assistor will provide the general local phone number of the Local Taxpayer Advocate (LTA) when the case has not been assigned to a CA during the initial case intake process.
- (26) IRM 13.3.1.3(5). Provides guidance for handling taxpayers with open cases when a disconnect occurs while on hold for more than 90 minutes for a TAS IA.
- (27) IRM 13.3.1.3(6). Added procedure directing NTA assistor to IRM 13.3.1.4, New TAS Cases.
- (28) IRM 13.3.1.4 (1-9) Reopening TAS Cases. Deleted procedures and rewritten to align with new processes. IRM 13.3.1.4 is now titled New TAS Cases.
- (29) IRM 13.3.1.4(1) Added information advising NTA assistors to use IRM 13.1.7.3, Exceptions to TAS Criteria, to help determine if a taxpayer's inquiry should be transferred to TAS intake line.

- (30) IRM 13.3.1.4(3) Added note directing NTA assistors not to provide the taxpayer with IRS general response guidelines found in IRMs because they may be different now with TAS involvement. The CA will provide the taxpayer with required information related to the case.
- (31) IRM 13.3.1.4(6), New TAS Cases, provides guidance for handling taxpayers' inquiries when disconnects occur while on hold for more than 90 minutes for a TAS IA.
- (32) IRM 13.3.1.4(6)(c), New TAS Cases, provides guidance for handling taxpayers' inquiries when TAS does not meet timeframe to contact taxpayers after e-911 was input.
- (33) IRM 13.3.1.4(9), New TAS Cases, provides extension numbers for transferring calls to the TAS intake line. If the call is related to a Potential New case or to a Closed TAS case, the call is transferred to extension 1788(English) or 1789(Spanish). However, if the call is related to an Open TAS case, the taxpayer will be transferred to extension 1791 (English) or 1792 (Spanish).
- (34) IRM 13.3.1.5 LTA Responsibilities for Cases Initiated by NTA Assistors was removed because procedures were obsolete.
- (35) IRM 13.3.1.5 Changed title from LTA Responsibilities for Cases Initiated by NTA Assistors. Section rewritten to align with new processes. All calls associated with a closed TAS case will be transferred to TAS IAs during a specific timeframe while TAS locations are open. Also provided direction and information on TAS intake line hours of operations which provides less hours of service than Accounts Management (AM).
- (36) IRM 13.3.1.5, Closed TAS Cases guidance was added.
- (37) IRM 13.3.1.5(2)(f), Closed TAS Cases. For closed TAS cases, NTA assistor will inform taxpayer to expect a response from TAS within 5 business days instead of 11 workdays for criteria 5-9 and 9 workdays for criteria 1-4.
- (38) IRM 13.3.1.6 Changed title from Unavailability of TAMIS or Integrated Data Retrieval System (IDRS), to Unavailability of AMS and/or IDRS.
- (39) IRM 13.3.1.6 (1-3) Rewritten to replace obsolete procedures.
- (40) IRM 13.3.1-1 Exhibit – Removed fax sheet exhibit because it is designed to be completed online through the web link.

EFFECT ON OTHER DOCUMENTS

IRM 13.3.1, dated March 2, 2012 is superseded.

AUDIENCE

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

Bonnie Fuentes, Executive Director Case Advocacy, Intake and
Technical Support

13.3.1

NTA Toll-free Procedures

Table of Contents

- 13.3.1.1 Program Scope and Objectives
 - 13.3.1.1.1 Background
 - 13.3.1.1.2 Authority
 - 13.3.1.1.3 Responsibilities
 - 13.3.1.1.4 Program Management and Review
 - 13.3.1.1.5 Terms and Definitions
 - 13.3.1.1.6 Acronyms
 - 13.3.1.1.7 Related Resources
- 13.3.1.2 Overview-Receiving Calls on the NTA Toll-Free Intake Line
- 13.3.1.3 Steps to Take for Specific Situations
- 13.3.1.4 New TAS Cases
- 13.3.1.5 Closed TAS Cases
- 13.3.1.6 Unavailability of AMS and/or IDRS
- 13.3.1.7 AMS TAMIS Case Information Window Unavailability

13.3.1.1
(12-10-2020)
Program Scope and Objectives

- (1) Purpose: This IRM section provides procedures for NTA assistors (Account Management (AM employees) responsible for answering incoming calls on the NTA's Toll-Free Intake Line (877-777-4887). This IRM section is also applicable to IRS employees who are directed by management to follow IRM 13.3 or when IRM 13.3. is referenced by other IRS IRMs.
- (2) Audience: These procedures primarily apply to IRS employees performing the duties associated with answering incoming calls from taxpayers seeking TAS assistance. Secondary audiences would include TAS employees, and employees of Operating Divisions and Functions.
- (3) Policy Owner: The Executive Director Case Advocacy, Intake and Technical Support (EDCA-ITS), who reports to the Deputy National Taxpayer Advocate (DN TA).
- (4) Program Owner: The EDCA-ITS who reports to the DN TA.

13.3.1.1.1
(12-10-2020)
Background

- (1) The IRM provides comprehensive guidance and processes to IRS employees who answer incoming calls from taxpayers seeking TAS assistance. The guidance also provides direction for handling inquiries that do not meet TAS criteria or for taxpayers who already have a case in TAS.
- (2) IRM 13.3 was revised to incorporate:
 - Procedures from the Memorandum of Understanding between Wage and Investment Division, Customer Account Services and NTA Concerning the Direct Transfer of Telephone Calls from NTA Toll-Free Assistors to Taxpayer Advocate Service Intake Advocates Under a Proof of Concept signed on November 18, 2013.

13.3.1.1.2
(12-10-2020)
Authority

- (1) Pursuant to IRC 7803(c), the Office of the Taxpayer Advocate (known as Taxpayer Advocate Service (TAS)) shall assist taxpayers to resolve problems with the IRS.

13.3.1.1.3
(12-10-2020)
Responsibilities

- (1) The EDCA-ITS, is the executive responsible for providing policy and guidance to NTA assistors (AM employees) who answer incoming calls on the NTA Toll-Free Intake Line.
- (2) AM employees assigned to NTA toll-free telephone applications should follow the procedures contained in this IRM as well as other resources.
- (3) IRS employees who are directed by management or other IRMs should follow the procedures contained in this IRM as well as other resources.

13.3.1.1.4
(12-10-2020)
Program Management and Review

- (1) Reports for key telephone matrixes associated with the service provided on the NTA Toll-Free Intake Line are derived from phone data captured by the Joint Operations Center.

13.3.1.1.5
(12-10-2020)
Terms and Definitions

- (1) The following table contains a list of terms used throughout this IRM:

Terms	Definitions
Account Management Services' (AMS) TAMIS Case Information Window (CIW)	A functionality in AMS that allows AM employees limited access to TAS case information when profiled in AMS with the "NTA User Skill".
Business Days	Workdays (does not include weekends or holidays)
Case Advocate	A TAS employee assigned to a taxpayer's case who is the primary point of contact for inquiries about the case. Employee Titles for these TAS CAs will appear in the TAMIS CIW as: Associate Advocate, Bilingual Associate Advocate, Bilingual Lead CA, Bilingual Senior Associate Advocate, Lead CA, or Senior Associate Advocate.
Initial Research	Research on IDRS or other systems to determine the status of taxpayer's account.
Intake Advocate	A TAS employee trained to conduct in-depth interviews with taxpayers to confirm TAS criteria, take cases into TAS, provide updates on TAS cases, and other actions per IRM guidance. Taxpayers who are transferred by NTA assistors to TAS intake applications will speak to a TAS IA. Also referred to as an Intake Specialist in TAMIS position titles.
NTA Assistor	(1). An AM employee assigned to the NTA telephone applications. (2). An IRS employee who is directed by management to follow IRM 13.3. (3). An IRS employee following guidance from another IRS IRM such as IRM 21 directing the employee to IRM 13.3.
TAS Criteria	A set of standards or conditions established by TAS to determine if a taxpayer's inquiry will become a TAS case, see IRM 13.1.7.2, TAS Case Criteria.

13.3.1.1.6
(12-10-2020)

Acronyms

- (1) For a comprehensive listing of any IRS acronyms, please refer to the *Acronym Database*.

13.3.1.1.7
(12-10-2020)

Related Resources

- (1) NTA assistors will use a variety of tools, in conjunction with this IRM when answering the NTA Toll-Free Intake Line. Below are some of the most common:
- a. TAS Zip Code Routing and Toll-Free Resources SharePoint;
 - b. Publication 2105, Taxes Benefit Everyone;
 - c. Servicewide Electronic Research Program (SERP);
 - d. The Source for Telephone Numbers;

- (2) In addition to the tools listed above, other relevant IRMs NTA assistors will use but not limited to when answering incoming calls received on the NTA Toll-Free Intake Line are:
 - a. IRM 11.3, Disclosure of Official information;
 - b. IRM 13.1.7 , TAS Case Criteria;
 - c. IRM 21 , Customer Account Services
 - d. IRM 25.23.3, IMF Identity Protection Specialized Unit (IPSU) Paper;
 - e. IRM 25.4.1, Potentially Dangerous Taxpayers; and
 - f. IRM 25.25.10, Frivolous Return Program.

13.3.1.2
(12-10-2020)
**Overview-Receiving
Calls on the NTA
Toll-Free Intake Line**

- (1) TAS Centralized Case Intake (CCI) operation was established to enable taxpayers seeking TAS assistance to speak directly with a TAS CCI intake advocate (IA). Account Management (AM) employees assigned to the NTA application or other IRS employees who are directed to IRM 13.3.1 will follow the guidance in the procedures based on the specifics of the taxpayer's inquiry.
- (2) The following are guiding principles for the NTA Toll-Free Intake Line:
 - a. All employees are encouraged to assist taxpayers resolve inquiries when normal procedures can fully resolve the inquiry or complaint. This should be a primary goal of all employees. A referral to TAS is NOT needed if the NTA assistor can resolve the issue.
 - b. Any taxpayer indication or inference of hardship should be taken at face value and construed to meet TAS criteria. Refer to IRM 13.1.7.2, Taxpayer Advocate Case Criteria and IRM 13.1.7.5, Same Day Resolution by Operations.
 - c. NTA assistors should refrain from giving taxpayers a false sense of confidence that TAS has the authority to immediately fix or provide relief for all problems. Instead, NTA assistors should take a conservative approach when a taxpayer's inquiry meets TAS criteria. The NTA assistor should inform the taxpayer that they will have an opportunity to speak with a TAS IA for further evaluation. Additionally, TAS is committed to assisting taxpayers and will review their case for opportunities for relief within the confines of the law.
- (3) NTA assistors assigned to answer calls received on the NTA Toll-Free Intake telephone number (1- 877-777-4778) may receive calls from:
 - a. Taxpayers who have contacted the NTA Toll-Free Intake Line previously about the same issue,
 - b. Taxpayers who identify their problems as meeting TAS criteria and are routed to the NTA application via touch tone responses from their phones, and
 - c. Taxpayers who have a rotary dial telephone and default through the phone script.
- (4) The NTA assistor should state the following when connected to the caller, "National Taxpayer Advocate intake line" and then follow the guidance in IRM 21.1.1.4 (1)(2)(3)(4), Communications Skills.
- (5) NTA assistors will follow disclosure procedures in IRM 21.1.3.2.3, Required Taxpayer Authentication.

- (6) When responding to a third party (anyone other than the taxpayer), NTA assistors should follow guidance found in IRM 21.1.3.3, Third Party Authentication (POA/TIA/F706).
- (7) NTA assistors should probe and research the taxpayer's inquiry to determine if they can resolve the issue per IRM 13.1.7.5, Same Day Resolution by Operations. If this is not possible, they should determine if TAS criteria is met by utilizing systems such as IDRS and AMS, see IRM 13.1.7.2, TAS Case Criteria. NTA assistors should also be familiar with IRM 13.1.7.3, Exceptions to Taxpayer Advocate Service Criteria.
- (8) If the taxpayer's inquiry meets TAS criteria, take the appropriate actions found in IRM 13.3.1.4, New TAS Cases.
- (9) If the taxpayer's problem does not meet TAS criteria (e.g., taxpayer is contacting the IRS for the first time about a refund or dialed the incorrect IRS number in the notice or letter), the NTA assistor will transfer the call to the correct telephone application/extension (NTA assistors can use the *Servicewide Electronic Research Program (SERP) Telephone Transfer Guide* as a resource for making this determination, SERP Alerts, or information found in the letter or notice). When appropriate, the NTA assistor will also follow IRM 21.1.3.2.5, Authentication Transfer Procedures/Transfer PIN for inquiries associated with the taxpayer's account.
- (10) If the taxpayer needs more information about TAS after being informed that their issue does not meet TAS criteria:
 - a. Explain the purpose of TAS. TAS is an independent organization within the IRS that helps taxpayers resolve tax problems which have not been resolved through normal channels. TAS is not a substitute for established IRS procedures or the formal Appeals process. TAS cannot reverse legal or technical tax determinations.
 - b. Transfer the call to the appropriate telephone application.
- (11) If a taxpayer specifically insists on TAS assistance, continue to work with the taxpayer as if the case meets TAS criteria. Follow the procedures in IRM 13.3.1.4(7)(8)(9), New TAS Cases. Criteria code "7" (indicating system or procedure failure) will be applicable and should be added in the Accounts Management Services' (AMS) notes along with information stating the "**taxpayer specifically requested TAS assistance.**"

Note: When entering a TAMIS history through AMS, NTA assistors should only include factual information. Editorial or personal comments should not be input.

13.3.1.3
(12-10-2020)
**Steps to Take for
Specific Situations**

- (1) Based on agreed times, after 8:00 p.m. EST (7:00 p.m. CST, 5:00 p.m. PST), NTA assistors will generate an e-911 through AMS for taxpayers' inquiries meeting TAS criteria because all TAS CCI locations close at 5:00 p.m. PST. For open TAS cases after-hours, NTA assistors will add a note using the Account Management Services (AMS) Taxpayer Advocate Management Information System (TAMIS) Case Information Window (CIW) requesting that the case advocate (CA) contact the taxpayer. Provide the taxpayer with the name of the CA and their phone number. In both instances, inform the taxpayer they will be contacted within 5 business days.

- (2) For inquiries related to TAS closed cases, follow IRM 13.3.1.5, Closed TAS cases.
- (3) If there is an open TAS case involving the same issues(s) and there is any indication of one of the following **Special Circumstances**:
 - Immediate economic harm to the taxpayer;
 - The taxpayer indicates they have not been able to contact their CA;
 - The taxpayer expresses dissatisfaction with how their case is being handled in TAS; or
 - The taxpayer specifically requests to speak to a TAS employee.
 - a. Use the AMS TAMIS CIW to confirm the taxpayer has the correct telephone number for their CA.
 - b. If the taxpayer or representative has the correct telephone number, provide them with the CA's manager and LTA's information. Provide the name, job title, and telephone numbers of the employees. This information can be found in the *TAS Directory* or in the *Discovery Directory*. See IRM 21.1.1.4, Communications Skills and IRM 10.2.5.6.1, Photo ID Cards.
 - c. Transfer the call to CCI, per the guidance in IRM 13.3.1.4(7)(8)(9), New TAS Cases.
- (4) If there is an open TAS case and **no Special Circumstance** was identified after the discussion with the taxpayer, take the following actions:
 - a. If the taxpayer has not waited the required amount of time for contact (3 business days for case criteria 1-4; or 5 business days for case criteria 5-9), ask the taxpayer to be patient and provide the taxpayer the CA's information found in the AMS TAMIS CIW, if available.

Note: During the initial case intake and assignment process, the AMS TAMIS CIW will also display the names of employees who are not CAs but their names appear along the way in the AMS TAMIS CIW prior to final case assignment. Their contact information **should not** be provided to the taxpayer. Some of these Employee Titles are: Intake Specialist, Associate Advocate Manager, Secretary, LTA or other titles. **Only provide taxpayers the name of the TAS CA** (i.e., Associate Advocate, Bilingual Associate Advocate, Bilingual Lead CA, Bilingual Senior Associate Advocate, Lead CA, or Senior Associate Advocate).
 - b. If a CA has not been assigned, inform the taxpayer that their case is important to TAS but their case has not been assigned to the specific CA who will work their issue(s). Provide the taxpayer with the general office number for the LTA and ask the taxpayer to be patient.
 - c. Enter a new history item in the "New History" field of the AMS TAMIS CIW and save. This information will be saved in AMS and TAMIS histories.
 - d. If the taxpayer has been contacted by the CA but no longer has the contact information, provide the taxpayer with the information from the AMS TAMIS CIW and enter a history item.
- (5) If a taxpayer with an open case informs you that they waited on hold for more than 90 minutes after being transferred to the TAS intake application but was disconnected prior to speaking with a TAS IA, the NTA assistor will:

- a. Inform the taxpayer that you will complete a NTA fax sheet, (located on the *TAS Zip Code Routing and Toll-Free Resources SharePoint page* and check the "Taxpayer Request Immediate CA Contact" block), and send to the CA's manager.
 - b. Apologize to the taxpayer and ask if they would like to be transferred again to the TAS intake application. If so, transfer the call per IRM 13.3.1.4(7)(8)(9), New TAS Cases.
 - c. Provide the taxpayer with the name and phone number of the CA.
 - d. Inform the taxpayer that they should be contacted within 3 business days.
 - e. Send the completed fax sheet immediately to the CA's manager and add a history item to the case.
- (6) If the taxpayer has never contacted TAS before and the problem meets TAS criteria, follow the directions in IRM 13.3.1.4, New TAS Cases.
 - (7) If the taxpayer was informed previously by a NTA assistor that their problem was resolved during their phone conversation, but research shows it wasn't resolved:
 - a. Try to resolve the issue, per IRM 13.3.1.4(2), New TAS Cases.
 - b. Transfer the call to CCI if you cannot resolve the issue, per the guidance in IRM 13.3.1.4(7)(8)(9), New TAS Cases.
 - (8) If the taxpayer requests TAS assistance, but the problem does not meet TAS criteria, follow the guidance in IRM 13.3.1.2(9), Overview-Receiving Calls on the NTA Toll-Free Intake Line.
 - (9) If the taxpayer insists on TAS assistance, even though TAS criteria is not met, continue to work with them and refer the inquiry to TAS per IRM 13.3.1.2(11), Overview-Receiving Calls on the NTA Toll-Free Intake Line.
 - (10) If there are any freeze codes on an account, do not take any action without complete IDRS research per IRM 21.5.6.3 , Researching Freeze Codes.
 - (11) If it is determined during research on IDRS or AMS that there is an open Congressional inquiry, transfer the call to appropriate TAS application, per the guidance in IRM 13.3.1.4(7)(8)(9)New TAS Cases.
 - (12) If the taxpayer insists on speaking with the NTA, explain to them that they are

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provide taxpayers with the direct phone numbers to the National Taxpayer Advocate or the Deputy, National Taxpayer Advocate.

13.3.1.4
(12-10-2020)
New TAS Cases

- (1) Probe and research the taxpayer's inquiry to determine if you should refer the issue to TAS. See IRM 13.1.7.2, TAS Case Criteria, for guidance. NTA assistors should also be familiar with IRM 13.1.7.3, Exceptions to Taxpayer Advocate Service Criteria because TAS will generally not accept inquiries that fall within Systemic Burden Criteria 5-7 for issues related to Processing of Original Return, Unpostable/Rejected Returns, Processing of Amended Returns and Injured Spouse Claims.

- (2) If the taxpayer's issue meets TAS criteria or the taxpayer specifically requests TAS assistance and you can resolve it the same day, follow IRM 13.1.7.5, Same Day Resolution by Operations.
- (3) If you can't resolve the taxpayer's issue and it meets TAS criteria, proceed to IRM 13.3.1.4(7)(8)(9), New TAS Cases.

Note: Do not provide the taxpayer with the IRS general response guidelines found in IRMs because they may be different now with TAS involvement. The CA will provide the taxpayer with timeframes related to the case.

- (4) If the NTA assistor determines the issue is associated with a business account, try to determine if the taxpayer's issue(s) meets TAS criteria. If so, proceed to IRM 13.3.1.4(7)(8)(9), New TAS Cases. The NTA assistor should notate in the AMS history if they were **not trained** or if they **do not have access to Business Master Files (BMF) account information**. If it is not clear to the NTA assistor that the business inquiry meets TAS criteria, the NTA assistor should also transfer to the appropriate TAS application with a complete AMS history summary and include the appropriate notations stated above regarding their training and access.
- (5) If a taxpayer indicates they called previously regarding a new case and their call was transferred to TAS but never spoke to a TAS employee due to a system or personal disconnect and no case was found after searching in the AMS TAMIS CIW:
 - a. Check the AMS history for "General Account Inquiry" for "Toll-free Intake Line Initiative (TFILI)" or "CCI" and related comments.
 - b. If verified, advise the taxpayer you will transfer them again and advise the taxpayer to call 1-877-777-4778 if the call is disconnected prior to speaking to a TAS IA.
 - c. Transfer the call to the appropriate phone extension, 1788 for (English) or 1789 for (Spanish).
 - d. If there is no information in the AMS history, probe the taxpayer to determine if the issue should be referred to TAS per guidance in IRM 13.3.1.4, New TAS Cases.
- (6) If a taxpayer with a new case request communicates that they waited on hold for more than 90 minutes after being transferred to the TAS intake application but was disconnected prior to speaking with a TAS IA, the NTA assistor will generate an e-911 through AMS for the taxpayer if their inquiry meets TAS criteria:
 - a. NTA assistor will advise the taxpayer to be patient and expect TAS contact in 3 business days for case criteria 1-4, and 5 business days for case criteria 5-9.
 - b. Document AMS history summarizing communications and actions associated with the contact.
 - c. If the taxpayer calls back after the 3 or 5 business day wait period because TAS has not contacted them, the NTA assistor will provide an update to the taxpayer based on information found in AMS and the AMS TAMIS CIW. For example, if there is a TAS case established, the NTA assistor can inform the taxpayer that TAS accepted their e-911 and established a case. Ask the taxpayer to be patient and provide the CA information or general office number to the LTA office if no CA has been assigned. Always leave TAMIS and AMS histories.

- (7) When referring the taxpayer to TAS, enter the following information in AMS:
- The literal "CCI" under the issue "General Account Inquiry";
 - Best telephone number for TAS to make contact (indicate whether home, cell or business);
 - Best time to call the taxpayer/Power of Attorney (POA) between 8:00 a.m. and 5:00 p.m. local time;
 - Name of the persons to contact (Mr./Ms./POA, etc.);
 - Tax year(s) involved;
 - Clear and complete explanation of the issue(s) and problem(s);
 - If a business case, the NTA assistor should provide the following note in AMS "Not trained in BMF";
 - If the case is closed, enter "TAS closed case" and the case file number of the closed case in AMS history;
 - Applicable TAS criteria code; and,
 - Research/actions you completed (e.g., payment issue - researched IDRS CC TXMOD and did not locate payment; researched CC ENMOD and no acknowledgment of correspondence; more than 60 days since taxpayer sent correspondence, etc.).
- (8) NTA assistor will inform the taxpayer of the following:
- It appears your issue(s) qualifies for special handling so your call will be transferred to TAS;
 - You are transferring them to a TAS IA who will provide additional information and determine whether a TAS case should be opened;
 - Provide the taxpayer with the 4 digit transfer PIN (not provided to POAs or Third Parties) generated by pressing the "Generate Transfer PIN" button located on the Integrated Automation Technologies (IAT) Disclosure tool per IRM 21.1.3.2.5, Initial Authentication Transfer Procedures/ Transfer PIN; and
 - Inform the taxpayer to call the 1-877-777-4778 number if their call is disconnected before or while speaking with a TAS IA between the hours of 7:00 a.m. and 7:00 p.m. local time.
- (9) Transfer the call to the appropriate TAS intake application based on the taxpayer's inquiry:
- If the call is related to a **Potential New TAS** case or a **Closed TAS** case, transfer to extension 1788 (**English**) or 1789 (**Spanish**);
 - If the call is related to an **Open TAS** case, transfer to extension 1791 (**English**) or 1792 (**Spanish**).

13.3.1.5
(12-10-2020)
Closed TAS Cases

- (1) If there is an inquiry regarding a closed TAS case during CCI hours of operations (see CCI's hours of operation, IRM 13.3.1.3(1), Steps to Take for Specific Situations; follow procedures in IRM 13.3.1.4(7)(8)(9), New TAS Cases and transfer the call to the appropriate TAS application.
- (2) If there is an inquiry regarding a closed TAS case after CCI hours of operations (see CCI's hours of operations, IRM 13.3.1.3(1), Steps to Take for Specific Situations:
- Try to resolve the issue and document information in the AMS TAMIS CIW history field.
 - If the NTA assistor cannot resolve the issue, document that fact in the AMS TAMIS CIW history field.

- c. Complete the NTA toll-free facsimile sheet that is located on the *TAS Zip Code Routing and Toll-Free Resources SharePoint page*, and check the "Potential Reopen" block.
- d. Send the completed sheet via fax the same day to the TAS office of the CA's manager who closed the case. The CA's manager information can be found on the AMS TAMIS CIW.
- e. Provide the taxpayer with the name, address, and general office phone number of the LTA office.
- f. Inform the taxpayer that they will be contacted within 5 business days.

13.3.1.6
(12-10-2020)
**Unavailability of AMS
and/or IDRS**

- (1) If **AMS** is unavailable/down, probe and research the taxpayer's inquiry to determine if you should refer the issue to TAS. See IRM 13.1.7.2, TAS Case Criteria, for guidance.
- (2) If the taxpayer's issue meets TAS criteria or the taxpayer specifically requests TAS assistance, transfer to CCI per IRM 13.3.1.4(7)(8)(9), New TAS Case.
- (3) If the taxpayer's issue does not meet TAS criteria, transfer the call to the appropriate telephone application per IRM 13.3.1.2(9), Overview-Receiving Calls on the NTA Toll-Free Intake Line.
- (4) If the taxpayer requests TAS assistance, but the problem does not meet TAS criteria, explain the purpose of TAS per IRM 13.3.1.2(10)(a), Overview-Receiving Calls on the NTA Toll-Free Intake Line.
- (5) If the taxpayer insists on TAS assistance, follow the procedures in IRM 13.3.1.2(11), Overview-Receiving Calls on the NTA Toll-Free Intake Line.
- (6) If **IDRS** is unavailable/down, inform the caller that the system is down and request they call back later.

13.3.1.7
(12-10-2020)
**AMS TAMIS Case
Information Window
Unavailability**

- (1) TAS will notify W&I NTA managers when TAMIS is down. NTA assistors should:
 - a. Research AMS history to determine if a TAS case exists;
 - b. If there is an open TAS case, follow guidance in IRM 13.3.1.3, Steps to Take in Specific Situations;
 - c. If no TAS case exists, follow the guidance in IRM 13.3.1.4, New TAS Cases;
 - d. If the call is regarding a closed case in TAS, follow the steps in IRM 13.3.1.5, Closed TAS Cases.

