



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

25.30.4

AUGUST 1, 2025

EFFECTIVE DATE

(08-01-2025)

PURPOSE

- (1) This transmits revised IRM 25.30.4, Service Level Agreements, Service Level Agreement between the Criminal Investigation Division and the Taxpayer Advocate Service.

MATERIAL CHANGES

- (1) IRM 25.30.4 updated to comply with January 2025 Executive Orders and OPM guidance.
- (2) IRM 25.30.4.1.2 was added to provide the internal control on Authority.
- (3) IRM 25.30.4.1.3 was added to provide the internal control on Roles and Responsibilities.
- (4) IRM 25.30.4.1.4 was added to provide the internal control on Program Controls.

EFFECT ON OTHER DOCUMENTS

This IRM supersedes IRM 25.30.4, Service Level Agreement between the Criminal Investigation Division and the Taxpayer Advocate Service dated November 3, 2022.

AUDIENCE

Taxpayer Advocate Service and Criminal Investigation Division employees

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National Taxpayer Advocate

James Lee
Chief Criminal Investigation

25.30.4

Service Level Agreement between the Criminal Investigation Division and the Taxpayer Advocate Service

Table of Contents

25.30.4.1 Program Scope and Objectives

25.30.4.1.1 Background

25.30.4.1.2 Authority

25.30.4.1.3 Roles and Responsibilities

25.30.4.1.4 Program Controls

25.30.4.1.5 Terms

25.30.4.1.6 Acronyms

25.30.4.1.7 Related Resources

25.30.4.2 Introduction

25.30.4.3 Statement of Commitment

25.30.4.4 Operations Assistance Request Process

25.30.4.5 TAS and CI Liaisons

25.30.4.6 Training Responsibilities

25.30.4.7 OAR Initiation

25.30.4.7.1 OARs Requiring Expedite Processing

25.30.4.7.2 OARs Not Requiring Expedite Processing

25.30.4.8 Perfecting and Processing the OAR

25.30.4.9 Other Responsibilities

25.30.4.10 Joint Improvement Efforts

25.30.4.11 Implementation and Communication

Exhibits

25.30.4-1 CI SLA Addendum

25.30.4.1
(11-03-2022)
Program Scope and Objectives

- (1) Purpose: The purpose for developing and implementing this Internal Revenue Manual (IRM) is to establish uniform standards for the processing of work when the Taxpayer Advocate Service (TAS) does not have the statutory or delegated authority to resolve the taxpayer's problem, to ensure that TAS employees are included in training and Continuing Professional Education (CPE) courses held by the Criminal Investigation Division (CI), when appropriate, and to maintain a working knowledge in TAS of operational and functional authorities, policies and procedures.
- (2) Audience: All TAS and CI Employees.
- (3) Program Owner: National Taxpayer Advocate and Chief Criminal Investigation.

25.30.4.1.1
(06-23-2022)
Background

- (1) The National Taxpayer Advocate (NTA) reached an agreement with the Chief Criminal Investigation that outlines the procedures and responsibilities for the processing of TAS cases when either the statutory or delegated authority to complete case transactions rests outside of TAS. These agreements are known as Service Level Agreements (SLAs). See IRM 1.11.13.2.1.2, Service Level Agreements (SLA).
- (2) The purpose for developing and implementing an SLA is to establish uniform standards for the processing of work when TAS does not have the statutory or delegated authority to effect complete resolution of the taxpayer's problem, to ensure that TAS employees are included in training and CPE courses held by the IRS Business Operating Division (BOD) or Function, and to maintain a working knowledge in TAS of operational and functional authorities, policies and procedures.
- (3) The CI SLA dated December 1, 2008 was the SLA in existence prior to the issuance of this IRM.

25.30.4.1.2
(08-01-2025)
Authority

- (1) Pursuant to IRC 7803(c) the Office of the Taxpayer Advocate (known as TAS) shall assist taxpayers to resolve problems with the IRS.
- (2) Pursuant to IRC 7811 and CFR 301.7811-1, TAS may issue Taxpayer Assistance Orders to the IRS if it determines that the taxpayer is suffering or about to suffer a significant hardship as a result of the manner in which the internal revenue laws are being administered by the IRS.

25.30.4.1.3
(08-01-2025)
Roles and Responsibilities

- (1) Managers in both TAS and CI are responsible for ensuring that the employees in their purview are following the agreed-upon procedures and responsibilities for the processing of TAS casework when the authority to complete case transactions rests outside of TAS.
- (2) Employees in both TAS and CI are responsible for following the agreed-upon procedures and responsibilities for the processing of TAS casework when the authority to complete case transactions rests outside of TAS.

25.30.4.1.4
(08-01-2025)
Program Controls

- (1) TAS and CI are responsible for reviewing and monitoring the work performed pursuant to this agreement to ensure the procedures and responsibilities are being followed and to elevate any concerns to the other party when appropriate.

25.30.4.1.5
(06-23-2022)

Terms

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

Term	Definition
Operations Assistance Request	The form (Form 12412), used by TAS to request assistance from an operating division or functional unit to complete an action on a TAS case when TAS does not have the authority to take the required action(s).
Service Level Agreement	An agreement outlining the procedures and responsibilities for the processing of TAS casework when the authority to complete case transactions rests outside of TAS.

25.30.4.1.6
(11-03-2022)

Acronyms

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

Acronym	Definition
BOD	Business Operating Division
BOE	Business Objects Enterprise
CI	Criminal Investigation
CPE	Continuing Professional Education
DEDCA	Deputy Executive Director Case Advocacy
IDRS	Integrated Data Retrieval System
IPU	IRM Procedural Update
IRM	Internal Revenue Manual
LTA	Local Taxpayer Advocate
NTA	National Taxpayer Advocate
OAR	Operations Assistance Request
SEID	Standard Employee Identifier
SLA	Service Level Agreement
TAO	Taxpayer Assistance Order
TAMIS	Taxpayer Advocate Management Information System
TAS	Taxpayer Advocate Service

TC	Transaction Code
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25.30.4.1.7
(11-03-2022)
Related Resources

- (1) The following list provides resources related to this IRM:
 - *CI Addendum*;
 - *TAS Criteria Determinator Tool*;
 - IRM 1.2.2.12.2, Authority of the National Taxpayer Advocate to Perform Certain Tax Administration Functions;
 - IRM 13.1.7, Taxpayer Advocate Service (TAS) Case Criteria;
 - IRM 13.1.10.9, Inquiries on Open Cases with Criminal Investigation Involvement;
 - IRM 13.1.19, Advocating with Operations Assistance Requests (OARs);
 - IRM 13.1.20, TAS Taxpayer Assistance Order (TAO) Process; and
 - Form 12412, Operations Assistance Request.

25.30.4.2
(11-03-2022)
Introduction

- (1) This IRM outlines the procedures and responsibilities for the process of TAS casework when the authority to complete case transactions rests outside of TAS.
- (2) The parties to this agreement are TAS, represented by the NTA, and Criminal Investigation (CI), represented by the Chief, CI.
- (3) This agreement is national in scope and will be the basis upon which determinations regarding the processing and procedures for TAS cases will be made by the parties.
- (4) The procedures outlined in this IRM are for normal operations. During times of unusual operations (e.g., COVID pandemic), the TAS and CI SLA Negotiation Team Leads will discuss and agree upon temporary deviations to IRM 25.30.4, using the IRM Procedural Update (IPU) process.
- (5) Local disagreements over the implementation of these provisions will be elevated through the appropriate management channels within TAS and CI for resolution. If resolution cannot be reached, then the matter will be elevated to the NTA and the Chief, CI, who will negotiate with the appropriate parties.

25.30.4.3
(11-03-2022)
Statement of Commitment

- (1) The signatures of the NTA and the Chief CI on Form 2061 reflect concurrence that TAS casework requires priority consideration and will receive that consideration within CI.
- (2) This IRM emphasizes the priority nature of a Taxpayer Advocate case, and encourages CI employees and managers to work cooperatively with TAS timely resolve taxpayer problems.
- (3) This IRM will be reviewed and reissued annually.
- (4) All affected IRMs for CI, upon updating, will include a reference to the IRM 25.30.4.
- (5) TAS will provide training to its employees describing the roles and responsibilities of TAS personnel in the Operations Assistance Request (OAR) process,

including proper routing of OARs, timely and accurate updates to the OAR field information on the Taxpayer Advocate Management Information System (TAMIS), and the process for elevating issues related to OAR processing.

- (6) Training opportunities in CI will be communicated to TAS to ensure attendance of TAS personnel. TAS will work with CI to identify the number of slots available for the training. TAS will identify the appropriate TAS personnel who would serve as train-the trainers to attend this training. If travel is involved for TAS employees to attend training or CPE, TAS will be responsible for funding its employees.
- (7) Training opportunities in TAS will be communicated to CI to ensure attendance of CI personnel (i.e., Headquarters and campus liaisons). TAS will work with CI to identify the number of slots available for the training. CI will identify the appropriate personnel to attend this training (e.g., Annual TAS Symposium). If travel is involved for CI employees to attend training, CI will be responsible for funding its employees.

25.30.4.4
(11-03-2022)
**Operations Assistance
Request Process**

- (1) TAS uses the OAR process to refer a case to CI when TAS lacks either the statutory or the delegated authority to affect the resolution of the taxpayer's problem. This authority can be found in IRM 13.1.4, TAS Authorities. TAS will use Form 12412, Taxpayer Advocate Service Operations Assistance Request, to initiate the OAR process.
- (2) TAS should only send OARs to CI when there is an open CI control base or open CI freeze exists on the module in question. See IRM 13.1.10.9, Inquiries on Open Cases with Criminal Investigation Involvement.
- (3) Counting of Days: The first day begins on the workday the OAR is received by CI. For this purpose, the workday will end at 2:30 p.m. in the time zone receiving the OAR. OARs received after 2:30 p.m. will be considered as received the next workday.

25.30.4.5
(11-03-2022)
TAS and CI Liaisons

- (1) Each TAS office will appoint a liaison who will be responsible for the following:
 - a. Serving as a subject matter expert on the preparation, routing, and use of expedite process of OARs for their office.
 - b. Ensuring that all related technical questions posed by the TAS employee have been resolved.
 - c. Assisting employees in their office with high profile or imminent statute cases to ensure these cases are prominently marked for CI's attention, and that the OAR is routed to the correct office within CI.
 - d. Serving as the contact point for the appropriate CI Liaison on matters outside the scope of the TAS case should discussion be necessary on administrative, technical, or procedural matters.
- (2) CI will assign a primary intake employee(s) (CI Liaison(s)) who will receive and review all OARs that need consideration from CI.
- (3) The CI Liaison(s) will be responsible for accepting the OARs from TAS, acknowledging receipt of the OAR, reviewing the OAR for appropriate assignment, assigning the OAR to the appropriate employee within CI, and monitoring the OAR through its conclusion.

- (4) CI will maintain an addendum to this agreement listing the name, Standard Employee Identifier (SEID) and contact information for the assigned CI Liaison, including the liaison's telephone, group email address, and manager's name and phone number. The addendum will be updated and posted to CI web site within seven (7) workdays of the date any change to the Liaison or contact information occurs.

Note: Do not use the liaison's individual email address in place of a group email address. Instead, OAR liaisons will use group email addresses to avoid OAR timeliness issues that could occur if a liaison is out of the office unexpectedly and there is no way to retrieve the OAR. Likewise, CI will have alternate liaisons to monitor the group email box in the event a liaison is out of the office unexpectedly.

25.30.4.6
(11-03-2022)
Training Responsibilities

- (1) TAS will provide training to its employees describing the roles and responsibilities of TAS personnel in the OAR process, including proper routing of OARs, timely and accurate updates to the OAR field information on TAMIS, and the process for elevating issues relating to OAR processing.
- (2) TAS will work with the CI Liaisons to identify those CI employees who require awareness training on working OARs in accordance with TAS case processing requirements including timeliness, accuracy, and communication. To facilitate this training, TAS will provide appropriate training materials and instructors. Appropriate computer-based training will satisfy this requirement.
- (3) CI will provide TAS the opportunity to provide TAS awareness case criteria training, at least annually, during CPE sessions, group meetings, or other appropriate venues.
- (4) TAS and CI will include training points of contact on their addendum to ensure the training initiatives are communicated, as appropriate.

25.30.4.7
(11-03-2022)
OAR Initiation

- (1) TAS will ensure that cases meet appropriate TAS criteria and there is an open CI control base or open CI freeze exists on the module in question prior to submitting an OAR to CI. TAS will not inform the taxpayer about CI, **even in hardship situations**. TAS will need to contact CI before taking any case actions. TAS will submit an OAR to CI describing the taxpayer's contact with TAS and/or request for TAS assistance. CI will advise TAS on what actions to take on the case. See IRM 13.1.10.9 for procedures on how to work an inquiry when there is an open case with CI involvement.
- (2) TAS is responsible for the following:
 - a. Building the case prior to its delivery to CI.
 - b. Conducting all appropriate Integrated Data Retrieval System (IDRS), other systems, and IRM research.
 - c. Identifying the issue(s) based on case analysis.
 - d. Securing all pertinent and current documents, e.g., copy of returns, audit reports, adjustment documents, etc.
 - e. Requesting documentation from the taxpayer relevant to the issue.
 - f. Making a recommendation, where appropriate, based upon the technical knowledge of the case advocate, to CI as to the appropriate course of action. This recommendation should be supported by justification; e.g., a

complete statement of facts providing reasons, addressing responsibility, willfulness, and any basis (IRM or Internal Revenue Code), for considering or reconsidering the request.

- (3) TAS will complete Form 12412 to initiate the OAR Process and include the following information:
 - a. TAMIS case file number.
 - b. TAS employee's name.
 - c. TAS Liaison's name and contact information, including telephone number, address, and e-OAR mailbox address.
 - d. Criteria Code.
 - e. Requested completion date.
- (4) In addition, TAS will clearly identify those OARs requiring expedite processing based on the facts and circumstances of the case (as defined in IRM 25.30.4.7.1 (1)).
- (5) TAS will forward the OAR, along with necessary supporting documentation, via Form 3210, Document Transmittal, to the appropriate CI Liaison as defined in IRM 25.30.4.5 (2).
- (6) TAS will send the OAR via secure email as an attachment. If email is not available, TAS will contact the CI Liaison to determine the best way to send the OAR. TAS will scan and send taxpayer documentation as an attachment via secure email upon acceptance of the OAR.

Note: When sending OARs with scanned attachments via secure email, TAS employees will be sensitive about the size of the files sent with the OAR, as large files can cause problems with the e-OAR mailbox. If the CI Liaison identifies a file that is too large, they will contact the TAS employee to discuss the best way to send the information necessary to resolve the issue with CI. TAS employees should only send information necessary to resolve the issue on the OAR. The CI Liaison will consider whether the size of the e-OAR mailbox needs to be expanded if attachment size issues are frequent.

- (7) If unsure of the correct routing of an OAR, the TAS employee will contact the TAS Liaison or their manager, or, if necessary, the TAS Liaison or manager will contact the TAS Liaison in the co-located office, or the TAS Revenue Agent, TAS Revenue Officer, or TAS Accounts Technical Advisor supporting that office. If these efforts are not successful in resolving the issue, the TAS Liaison will contact the CI Liaison for additional assistance.
- (8) The CI Liaison will provide TAS with the name and telephone number of the CI employee assigned the case. This information will be provided to TAS by secure messaging email whenever possible. The Form 3210 will be returned to the designated TAS Liaison by the timeframe outlined in IRM 25.30.4.7.1 (1) and IRM 25.30.4.7.2 (1).

25.30.4.7.1
(11-03-2022)
**OARs Requiring
Expedite Processing**

- (1) TAS is responsible for clearly identifying those OARs that require expedite processing. No OAR will automatically receive expedite processing; requests for expedite processing will be made on a case-by-case basis and will be based on the facts and circumstances of the taxpayer's case. TAS will generally request expedite processing of an OAR in those cases in which the failure to take the specific action requested will cause:

- a. The taxpayer economic harm or burden; or
- b. Extended delays have occurred; or
- c. Repeated IRS failures to resolve the problem have taken place; or
- d. The taxpayer is suffering significant health issues which may improve with earlier resolution; or
- e. When timeframes or statute consideration necessitate that case issues be worked sooner.

- (2) When TAS determines that the OAR requires expedite processing the TAS employee will submit Form 12412 to the CI Liaison within one (1) workday once the OAR is sufficiently developed.
- (3) When TAS has requested expedite processing, the CI Liaison will acknowledge receipt of the OAR to the designated TAS Liaison via Form 3210, Document Transmittal, secure messaging email, or by telephone, within one (1) workday of receipt of the properly completed OAR.

25.30.4.7.2 (11-03-2022) **OARs Not Requiring Expedite Processing**

- (1) For cases that do not require expedite processing, the TAS employee will submit Form 12412 to the CI Liaison at the earliest possible date via secure messaging whenever possible.
- (2) If the CI employee indicates upon receipt of the OAR that they are unable to complete the OAR by the requested completion date, the TAS employee will contact the assigned CI employee to negotiate or renegotiate the earliest possible requested completion date.
- (3) For OARs that do not require expedite processing, the CI Liaison will acknowledge receipt of the OAR to the designated TAS Liaison via secure messaging whenever possible within TAS, within three (3) workdays of receipt of the OAR. If necessary, the CI employee assigned the OAR will negotiate or renegotiate a reasonable timeframe for OAR resolution with the TAS employee.

25.30.4.8 (11-03-2022) **Perfecting and Processing the OAR**

- (1) TAS employees should direct to the appropriate TAS Liaison all procedural or technical questions not directly related to an OAR that has already been referred. The TAS Liaison will decide, after consulting TAS subject matter experts, whether to forward the OAR to the CI Liaison. If the OAR contains an inappropriate technical assistance request, the CI Liaison will advise the TAS employee within three (3) workdays that the OAR will be returned. Prior to rejecting the matter, the CI Liaison will call the TAS Liaison to discuss the rejection and provide TAS a reasonable opportunity to correct the request.
- (2) If an OAR is incorrectly routed by TAS to CI, the CI Liaison will reject and return the OAR to TAS within three (3) workdays of receipt or within (1) workday where TAS has requested expedite processing. The CI Liaison will complete Section VI for Form 12412 indicating the reason for the rejection, citing the IRM references (when applicable). TAS will close the OAR on TAMIS as rejected and issue a new OAR with the correct routing information.
- (3) If the CI Liaison/employee determines additional research or documentation is required on an OAR, the CI Liaison will contact the assigned TAS employee within one (1) workday of the determination, and within one (1) workday of the receipt of the OAR in the case of expedite processing OARs, to obtain information and negotiate the requested completion date. If the assigned TAS

employee cannot provide the information within five (5) workdays of the request, the CI Liaison may return the OAR to TAS, and the case will be closed out of the unit inventory. CI may provide TAS additional time to obtain the information, where appropriate. The CI Liaison will complete Section VI of Form 12412 indicating the reason(s) for the rejection, including that TAS did not timely provide necessary documentation upon request, and citing the IRM references (when applicable).

- (4) If CI rejects an OAR for incorrect routing or missing documentation, and TAS believes sufficient information has been provided, the TAS Liaison will discuss any disagreement with the CI Liaison within three (3) business days or one (1) business day if the OAR was an expedite processing OAR. This discussion will occur prior to elevating the issue to the Local Taxpayer Advocate (LTA) in the originating TAS Office.
- (5) If the CI Liaison believes TAS has the authority to take the action(s) requested on the OAR, the CI Liaison will contact the TAS Liaison within one (1) workday of the determination to discuss his or her recommendation prior to returning the OAR. If the TAS Liaison agrees with the CI Liaison's recommendation, the CI Liaison will return the OAR to TAS, and close the case out of the unit's inventory. The CI Liaison will complete Section VI of Form 12412 indicating the reason for the rejection, citing IRM references. If the CI and TAS Liaison cannot reach agreement, the disagreement will be elevated to both Liaisons' immediate managers. The managers will discuss the case and try to agree on the case resolution. If agreement on the appropriate resolution cannot be reached within three (3) workdays, both managers will elevate the issue through the appropriate management channels within TAS and CI for resolution or issuance of a Taxpayer Assistance Order (TAO) by the LTA.
- (6) The TAS employee and the CI employee assigned the OAR will agree upon the timeframes for follow-up based on the facts and circumstances of the particular case.
- (7) If CI needs additional time to complete the OAR, the CI employee assigned to the OAR will contact the TAS employee prior to the negotiated completion date. If resolution of the taxpayer's case cannot be completed by the requested completion date, or by the negotiated completion date, the CI employee will elevate the matter to the CI Liaison. The TAS employee will immediately inform his or her manager of the situation. The TAS manager, working with the TAS Liaison in the initiating TAS office, will then contact the CI Liaison to discuss the reason(s) for the delay.
- (8) If the OAR is not completed by the requested or negotiated completion date, the TAS employee will elevate this problem to his or her immediate manager the workday after the expired completion date. The TAS manager will contact the immediate manager of the CI employee assigned to the OAR.
- (9) If the CI employee assigned to the OAR and the TAS employee cannot agree upon the appropriate resolution of the taxpayer's problem, the TAS employee and CI employee will elevate this disagreement to their immediate managers. If an agreement on the appropriate resolution cannot be reached within three (3) workdays, the managers will elevate the issue through the appropriate management channels within TAS and CI for resolution or consideration of a TAO by the LTA.

- (10) In accordance with IRM 13, Taxpayer Advocate Service, the assigned TAS employee will be responsible for keeping the taxpayer/practitioner apprised of the progress of their case and will follow-up with the CI employee assigned the OAR for a status report, as necessary. The TAS employee assigned the case will follow up with the CI employee assigned the OAR if a response has not been received by the requested or negotiated completion date. The CI workgroup (employee) assigned the case will provide the TAS employee with the language to be used in the closing letter. The CI employee assigned the OAR will discuss their findings and recommendations on the final disposition of the OAR with the assigned TAS employee prior to TAS communicating the final decision to the taxpayer or issuing any closing documents. The TAS employee will also be responsible for communicating the final decision on the OAR to the taxpayer/practitioner after holding any necessary discussion with the appropriate CI personnel. CI will provide the official closing language to TAS to provide to the taxpayer in accordance with IRM 25.30.4.8 (11).
- (11) CI is responsible for providing the language for any official closing documents to TAS to use in notifying the taxpayer.
- (12) Upon closing the OAR, the CI employee will complete Section VI of Form 12412 and return to the TAS employee assigned the case. The OAR must be returned within three (3) workdays from the date all actions have been completed and transactions input. OARs will be closed on TAMIS upon receipt of the Form 12412 from the CI employee.

25.30.4.9 (06-23-2022) Other Responsibilities

- (1) The TAS Deputy Executive Directors Case Advocacy (DEDCAs) or their designees and the appropriate CI Liaisons will meet at least quarterly, or more often if either party determines a need, to discuss issues of importance that may include, but are not limited to, the appropriateness of TAS criteria classification, the quality/accuracy of case development, the use of expedite process, and the OAR process. The meetings will be organized by TAS with CI input. The TAS DEDCAs will provide the NTA, the Deputy NTA, the Executive Director Case Advocacy, and CI with regular reports on the results of these discussions. The CI Liaisons will provide the Chief, CI with regular reports on the results of these discussions.
- (2) TAS will provide the appropriate CI Liaison(s) with access to CI OAR reports on the TAS TAMIS Business Objects Enterprise (BOE) to identify OARs in each respective office. This will assist CI Liaison(s) in monitoring their OAR inventory. In addition, TAS will either provide CI access to TAMIS BOE or provide CI a monthly report on the total volume of expedited OARS by Criteria Code for the month and fiscal year cumulative with prior year comparison.
- (3) The CI Liaison will use the CI OAR reports available on the TAS TAMIS BOE to monitor the OAR inventory and to follow up with the assigned CI employee as needed. If any errors are discovered in the TAMIS reports, the CI Liaison will immediately notify the LTA of the inaccuracies and the corrections needed. Corrections will be made by TAS within 7 business days, unless the error is a programming error. The LTA will notify the CI Liaison when the error is a programming error and will provide a projected expedited resolution date.
- (4) TAS will update TAMIS upon receipt of an OAR acknowledgement, notification of a misrouted or rejected OAR, a renegotiated completion date, and a completed OAR. This will ensure the data provided in the OAR reports

available on the TAS TAMIS BOE is accurate because the data is based on the information reflected in TAMIS. CI will designate a TAMIS BOE Administrator who will be responsible for administering access to the TAMIS BOE.

- (5) The CI Liaison will be responsible for effectively managing the OAR inventory and providing reports to management that identify OARs not closed by the negotiated date.

25.30.4.10
(06-23-2022)

**Joint Improvement
Efforts**

- (1) The Executive Director Systemic Advocacy will provide information on trends, legislative recommendations, and systemic and procedural problems to CI.
- (2) CI will seek and identify opportunities to work with the Executive Director for Systemic Advocacy who will advocate for taxpayers and ensure their interests and concerns are represented during the development of new IRS policies, systems, procedures, and programs.
- (3) TAS and CI agree to evaluate the impact on the timeframes for responding and address any concerns of either party in futures revisions of the SLA. To assist in making this determination, TAS will provide CI current and prior year historical data on expedited OARS, as set out in IRM 25.30.4.9 (2).

25.30.4.11
(06-23-2022)

**Implementation and
Communication**

- (1) TAS and CI will develop a communication strategy that will provide the terms of IRM 25.30.4 to all employees, consistent with the timeline agreed to by the parties.

Exhibit 25.30.4-1 (06-23-2022)

CI SLA Addendum

See CI Addendum.

