



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

25.30.7

NOVEMBER 30, 2022

EFFECTIVE DATE

(11-30-2022)

PURPOSE

- (1) This transmits revised IRM 25.30.7, Service Level Agreements, Service Level Agreement between the Tax Exempt & Government Entities Division and the Taxpayer Advocate Service.

MATERIAL CHANGES

- (1) IRM 25.30.7.1.3 updated with additional acronyms.
- (2) IRM 25.30.7.2(4) added paragraph for temporary deviations during times of unusual operations.
- (3) IRM 25.30.7.5(1) removed OAR review requirements for TAS Liaisons.
- (4) IRM 25.30.7.5(5) updated to include Standard Employee Identifiers (SEIDs), e-fax, group email addresses on the TEGE SLA Addendum. Added a note concerning use of group email addresses in place of individual email addresses and alternate liaisons.
- (5) IRM 25.30.7.6(4) added to include training points of contact on addendums.
- (6) IRM 25.30.7.7(3) updated to e-OAR mailbox address and e-fax.
- (7) IRM 25.30.7.7(5) removed page limits, added a note concerning large file size attachments.
- (8) IRM 25.30.7.7.1 removed relief/no relief decisions.
- (9) IRM 25.30.7.8(3) increased the time for TAS to provide additional information from three to five workdays of the request.

EFFECT ON OTHER DOCUMENTS

This supersedes IRM 25.30.7, Service Level Agreement between the Tax Exempt & Government Entities Division and the Taxpayer Advocate Service.

AUDIENCE

Taxpayer Advocate Service and Tax Exempt & Government Entities Division employees.

Erin M. Collins
National Taxpayer Advocate
Edward Killen
Commissioner Tax Exempt & Government Entities Division

25.30.7

Service Level Agreement between the Tax Exempt & Government Entities Division and the Taxpayer Advocate Service

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Service Level Agreement between the Tax Exempt & Government Entities Division and the Taxpayer Advocate Service 25.30.7

25.30.7.1
(06-23-2022)
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 Taxpayer Advocate Service (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 Continuing Professional Education (CPE) courses held by the Tax Exempt & Government Entities (TE/GE) Division, and to maintain a working knowledge in TAS of operational and functional authorities, policies and procedures.
- (2) Audience: All TAS and TE/GE employees.
- (3) Program Owner: National Taxpayer Advocate (NTA) and TE/GE, Commissioner.

25.30.7.1.1
(06-23-2022)
Background

- (1) The NTA reached an agreement with the Commissioner of TE/GE 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 Internal Revenue Service (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 TE/GE SLA with the effective date May 29, 2009 was the SLA in existence prior to the issuance of this IRM.

25.30.7.1.2
(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.

25.30.7.1.3
(11-30-2022)

Acronyms

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

Acronym	Definition
BOD	Business Operating Division
BOE	Business Objects Enterprise
CPE	Continuing Professional Education
DEDCA	Deputy Executive Director Case Advocacy
IDRS	Integrated Data Retrieval System
IPU	IRM Procedural Update
IRM	Internal Revenue Manual
IRS	Internal Revenue Service
LTA	Local Taxpayer Advocate
NTA	National Taxpayer Advocate
OAR	Operations Assistance Request
SEID	Standard Employee Identifiers
SLA	Service Level Agreement
TAMIS	Taxpayer Advocate Management Information System
TAO	Taxpayer Assistance Order
TAS	Taxpayer Advocate Service
TE/GE	Tax Exempt & Government Entities Division
UNAX	Unauthorized Access

25.30.7.1.4
(06-23-2022)

Related Resources

(1) The following list provides resources related to this IRM:

- *TE/GE 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 13.1.19, Advocating with Operations Assistance Requests (OARs);
- IRM 13.1.20, TAS Taxpayer Assistance Order (TAO) Process; and
- Form 12412, Operations Assistance Request.

25.30.7.2
(11-30-2022)

Introduction

(1) This IRM outlines the procedures and responsibilities for the processing of TAS casework when the authority to complete case transactions rests outside of the TAS.

- (2) The parties to this agreement are TAS, represented by the NTA, and the TE/GE Division, represented by the Commissioner, TE/GE.
- (3) This IRM 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. Items specific to the TE/GE Division are incorporated into *TE/GE Addendum*.
- (4) Local disagreements over the implementation of these provisions will be elevated through the appropriate management channels within TAS and the TE/GE Division for resolution. If resolution cannot be reached, then the matter will be elevated to the NTA and the Commissioner, TE/GE Division, who will negotiate with the appropriate parties.
- (5) The procedures outlined in this IRM are for normal operations. During times when TAS and TE/GE agree there are unusual operations (e.g., COVID pandemic), the TAS and TE/GE SLA Negotiation Team Leads will discuss and agree upon temporary deviations to IRM 25.30.7, using the IRM Procedural Update (IPU) process.

25.30.7.3
(06-23-2022)
**Statement of
Commitment**

- (1) The signatures of the NTA and the Commissioner, TE/GE Division reflect concurrence that TAS casework requires priority consideration and will receive that consideration within the TE/GE Division.
- (2) The Commissioner, TE/GE Division, will issue a memorandum consistent with the timeline agreed to by all parties, through his management chain to all employees within his jurisdiction. The memorandum will emphasize the priority nature of a Taxpayer Advocate case, and encourage TE/GE employees and managers to work cooperatively with TAS to effect timely resolution of taxpayer problems. This IRM will also include his endorsement of this agreement and the provisions contained therein.
- (3) The IRM will be reviewed and reissued annually.
- (4) All affected IRMs for the TE/GE Division, upon updating, will include a reference to IRM 25.30.7 and Addendum.
- (5) 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 the Taxpayer Advocate Management Information System (TAMIS), and the process for elevating issues related to OAR processing.
- (6) Training opportunities in the TE/GE Division will be communicated to TAS to ensure attendance of TAS personnel. TAS will work with the TE/GE Division 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/CPE, TAS will be responsible for funding its employees.
- (7) Training opportunities in TAS will be communicated to the TE/GE Division to allow attendance of TE/GE personnel (i.e., headquarters and TE/GE business unit liaisons). TAS will work with the TE/GE Division to identify the number of

slots available for the training. TE/GE will identify the appropriate personnel to attend this training (e.g., Annual TAS Symposium). If travel is involved for TE/GE employees to attend training, TE/GE will be responsible for funding its employees.

25.30.7.4
(06-23-2022)
**Operations Assistance
Request Process**

- (1) TAS uses the Operations Assistance Request (OAR) process to refer a case to the TE/GE Division when TAS lacks either the statutory or the delegated authority to effect 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) Counting of Days: The first day begins on the workday the properly completed OAR is received by TE/GE. 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.

25.30.7.5
(11-30-2022)
TAS and TE/GE 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 the 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 the TE/GE Division's attention, and that the OAR is routed to the correct office within the TE/GE Division.
 - d. Serving as the contact point for the appropriate TE/GE Business Unit Liaison on matters outside the scope of the TAS case should discussion be necessary on administrative, technical, or procedural matters.
- (2) The TE/GE Division will assign liaisons who will be responsible for coordinating all TAS work coming to TE/GE. The location and numbers of these liaisons may vary depending upon the business unit, the centralization of certain IRS work, and other factors.
- (3) The TE/GE Business Unit Liaison will be responsible for accepting the OARs from TAS, acknowledging receipt of the case, reviewing the case for appropriate assignment, assigning the case to the appropriate employee within the function, monitoring the case through its TE/GE Business Unit conclusion, where appropriate, and providing TAS written approval (normally through return of the completed OAR) to input an adjustment or issue a manual refund after a TE/GE determination in accordance with TAS delegated authorities.
- (4) In accordance with IRM 25.30.7.7 (6), the TE/GE Business Unit Liaison will also be responsible for providing guidance and assistance to TAS Liaison on the proper routing of OARs when needed.
- (5) The TE/GE Division will maintain an addendum to this agreement listing the name, Standard Employee Identifier (SEID), and contact information for each assigned TE/GE Business Unit Liaison, including the liaison's telephone, e-fax number, group email address, mailing address, street address (for express mail), and manager's name and phone number. The addendum will be updated and posted to the TE/GE Division 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, TE/GE will have alternate liaisons to monitor the group email box in the event a liaison is out of the office unexpectedly.

25.30.7.6
(11-30-2022)
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 TE/GE Business Unit Liaisons to identify those TE/GE Division 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) The TE/GE Division will provide TAS the opportunity to provide TAS awareness case criteria training for appropriate employees, at least annually, during CPE sessions, group meetings, or other appropriate venues.
- (4) TAS and TE/GE will include training points of contact on their addendum to ensure training initiatives are communicated, as appropriate.

25.30.7.7
(11-30-2022)
OAR Initiation

- (1) TAS will ensure that cases meet appropriate TAS criteria prior to submitting an OAR to the TE/GE Division. TAS is responsible for the following:
 - a. Building the case prior to its delivery to the TE/GE Division;
 - 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; and
 - f. Making a recommendation, where appropriate, based upon the technical knowledge of the case advocate, to the TE/GE Division 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.
- (2) TAS will outline the account adjustments needed to implement TAS's recommended actions. All actions within TAS's statutory and delegated authorities as pertain to the specific case, such as resolution of certain freezes, manual refunds, and other issues related to IRM 21, Customer Account Services, should be completed by TAS.
- (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, e-OAR mailbox address, and e-fax number;
 - d. Criteria code; and
 - e. Requested completion date.
- (4) TAS will clearly identify those OARs that require expedite processing (as defined in IRM 25.30.7.7.1 (1)) based on the facts and circumstances of the case TAS will also clearly identify those OARs that are being sent to TE/GE due to authorities TAS has relinquished as of October 1, 2007. TAS will forward the OAR, along with the necessary supporting documentation, via Form 3210, Document Transmittal, to the appropriate TE/GE Business Unit Liaison as defined in IRM 25.30.7.5 (2).
- (5) In transmitting OARs, TAS will use most expeditious method available in the given situation. Thus, to the extent possible and practical, TAS will transmit OARs, with scanned attachments, via encrypted emails. In offices where the TAS liaison and the TE/GE Business Unit liaison are co-located, where practical TAS will hand-deliver OARs to expedite processing. Otherwise, OARS and attachments will be e-faxed unless original documents are needed by TE/GE or attachments are too voluminous or e-faxing would cause documents to be illegible. When TE/GE requires original documentation, forward it by next day or regular delivery service. However, the document(s) will not be shipped until routing is confirmed with a secure email, phone call or e-fax.
- Note:** When sending OARs with scanned attachments via encrypted 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 a TE/GE Business Unit 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 TE/GE. TAS employees should only send information necessary to resolve the issue on the OAR. The TE/GE Business Unit Liaison will consider whether the size of the e-OAR mailbox needs to be expanded if attachment size issues are frequent.
- (6) If unsure of the correct routing of an OAR, the TAS employee will contact the TAS Liaison or his or her manager in the co-located office. 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 Campus Technical Advisor supporting that office. If these efforts are not successful in resolving the issue, the TAS Liaison will contact the TE/GE Business Unit Liaison for additional assistance.
- (7) The TE/GE Business Unit Liaison will provide TAS with the name and telephone number of the TE/GE group manager or employee to whom the case is assigned. This information will be provided to TAS on the Form 3210, Document Transmittal, by telephone, secure messaging email, or facsimile. The Form 3210 will be returned to the designated TAS Liaison by the timeframe outlined in IRM 25.30.7.7.1 (2) and IRM 25.30.7.7.2.

25.30.7.7.1
(11-30-2022)
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 the taxpayer economic harm or burden, extended delays have occurred, repeated IRS failures to resolve the problem have taken place, the taxpayer is suffering significant health issues which may improve with earlier resolution, or 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 appropriate TE/GE Business Unit Liaison within one (1) workday once the OAR is sufficiently developed.
- (3) When TAS has requested expedite processing, the TE/GE Business Unit Liaison will acknowledge receipt of the OAR to the designated TAS Liaison via Form 3210, Document Transmittal, secure messaging email, e-fax, or by telephone, within one (1) workday of receipt of the properly completed OAR.

25.30.7.7.2
(06-23-2022)
OARs Not Requiring Expedite Processing

- (1) For cases that do not require expedite processing, the TAS employee will submit Form 12412 to the appropriate TE/GE Business Unit Liaison at the earliest possible date.
- (2) If the TE/GE employee indicates upon receipt of the OAR that he or she is unable to complete the OAR by the requested completion date, the TAS employee will contact the assigned TE/GE employee to negotiate or renegotiate the earliest possible requested completion date.
- (3) The TE/GE Business Unit Liaison will acknowledge receipt of the OAR to the designated TAS Liaison via Form 3210, secure messaging email, facsimile or by telephone contact with TAS, within three (3) workdays of receipt of the properly completed OAR. If necessary, the TE/GE employee assigned the OAR will negotiate with the TAS employee a reasonable timeframe for OAR resolution.

25.30.7.8
(06-23-2022)
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 matter to the TE/GE Business Unit Liaison. If the OAR contains an inappropriate technical assistance request, the TE/GE Business Unit Liaison will advise the TAS employee within three (3) workdays that the OAR will be returned. Prior to rejecting the matter, the TE/GE Business Unit Liaison will call the TAS Liaison to discuss the rejection and provide TAS a reasonable opportunity to correct the request.

Example: One example of an inappropriate technical assistance request is an OAR that requests TE/GE to provide OAR routing information or asks TE/GE what documentation is required to process the case.

- (2) If an OAR is routed by TAS to the incorrect office, the TE/GE Business Unit 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 TE/GE Business Unit Liaison will complete Section VI for Form 12412 indicating the reason for the rejection, citing the Addendum and IRM references (when applicable). TAS will close the OAR on TAMIS as rejected and issue a new OAR with the correct routing information.

Note: If the OAR is routed to the incorrect TE/GE Business Unit Liaison or office because the routing information in the Addendum has changed but has not been updated by TE/GE, the TE/GE Business Unit Liaison will route the OAR to the new Liaison or office and provide the assigned TAS employee with the new routing information.

- (3) If the TE/GE Business Unit Liaison determines additional research or documentation is required on an OAR, the TE/GE Business Unit 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 to negotiate the requested completion date. If the assigned TAS employee cannot provide the information within five (5) workdays of the request, the TE/GE Business Unit Liaison may return the OAR to TAS and the case will be closed out of the unit inventory. TE/GE may provide TAS additional time to obtain the information, where appropriate. The TE/GE Business Unit 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 TE/GE 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 TE/GE Business Unit Liaison within three (3) workdays (or one (1) workday if the OAR was an expedite processing OAR) of the receipt of the Form 12412 prior to elevating to the Local Taxpayer Advocate (LTA) in the originating TAS Office.
- (5) If the TE/GE Business Unit Liaison believes TAS has the authority to take the action(s) requested on the OAR, the TE/GE Business Unit 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 TE/GE Business Unit Liaison's recommendation, the TE/GE Business Unit Liaison will return the OAR to TAS and the case will be closed out of the unit's inventory. The TE/GE Business Unit Liaison will complete Section VI of Form 12412 indicating the reason for the rejection citing IRM references. If the TE/GE Business Unit Liaison 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 the TE/GE Division for resolution or issuance of a Taxpayer Assistance Order (TAO) by the LTA.
- (6) The TAS employee and the TE/GE employee assigned the OAR will agree upon the timeframes for follow-up based on the facts and circumstances of the particular case.

- (7) If additional time is needed to complete the OAR, the TE/GE 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 TE/GE employee will elevate the matter to the TE/GE Business Unit 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 TE/GE Business Unit 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 TE/GE employee assigned to the OAR.
- (9) If the TE/GE employee assigned to the OAR and the TAS employee cannot agree upon the appropriate resolution of the taxpayer's problem, the TAS employee and TE/GE 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 the TE/GE Division 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 his or her case and will follow-up with the TE/GE employee assigned the OAR for a status report, as necessary. The TAS employee assigned the case will follow up with the TE/GE employee assigned the OAR if a response has not been received by the requested or negotiated completion date. The TE/GE Business Unit workgroup (employee) assigned the case will make necessary contacts with the taxpayer/practitioner. The TE/GE Business Unit employee, or his or her manager, assigned the OAR will discuss his or her findings and recommendations on the final disposition of the OAR with the assigned TAS employee prior to 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 discussions with the appropriate TE/GE Division personnel. The TE/GE Division will provide the official closing documents to the taxpayer in accordance with IRM 25.30.7.8 (11).
- (11) The TE/GE Division is responsible for issuing any official closing documents to the taxpayer. For example, a determination letter or denial of a determination letter will be provided to the taxpayer with a copy to TAS by the TE/GE Business Unit employee who handled the case.
- (12) Upon closing the OAR, the TE/GE 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 TE/GE employee and, if required, upon TAS input of an adjustment or manual refund where such action has been approved in writing by the TE/GE Business Unit Liaison (normally through return of the completed OAR) in accordance with TAS delegated authorities.

25.30.7.9
(06-23-2022)

Other Responsibilities

- (1) The TAS Deputy Executive Directors Case Advocacy (DEDCA) or their designees and the appropriate TE/GE Business Unit Liaisons and/or appropriate TE/GE managers 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, the effect on OAR volumes resulting from changes to TAS delegated authorities, and the OAR process. The meetings will be organized by TAS with TE/GE input. The TAS DEDCA will provide the NTA, the Deputy NTA, the Executive Director Case Advocacy, and TE/GE with regular reports on the results of these discussions. TE/GE meeting participants will provide regular reports on the results of these meetings to the Director Employee Plans, Exempt Organizations or Government Entities will brief the Commissioner, TE/GE, and Deputy Commissioner, TE/GE as appropriate.
- (2) TAS will provide the appropriate TE/GE Business Unit Liaison with access to the TE/GE Division OAR reports on the TAS TAMIS Business Objects Enterprise (BOE) to identify OARs in each respective office. This will assist the TE/GE Division Liaison(s) in monitoring their OAR inventory. In addition, TAS will either provide TE/GE access to TAMIS BOE or provide TE/GE 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) TAS will update TAMIS upon receipt of an OAR acknowledgement, notification of a misrouted or rejected OAR, a negotiated completion date, and a completed OAR. This will ensure the data provided in the OAR reports available on the TAMIS BOE is accurate because the data is based on the information reflected in TAMIS. The TE/GE Division will designate a TAMIS BOE Administrator who will be responsible for administering access to the TAMIS BOE.
- (4) The TE/GE Business Unit Liaison will be responsible for effectively managing the OAR inventory and providing reports to management that identify OARs not closed by the requested or negotiated date.

25.30.7.10
(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 the TE/GE Division.
- (2) The TE/GE Division 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 the TE/GE Division agree to evaluate the impact on the timeframes for responding and address any concerns of either party in future revisions of this SLA. To assist in making this determination, TAS will provide TE/GE current and prior year historical data on expedited OARs, as set out in IRM 25.30.7.9 (2).
- (4) To enhance taxpayer relations, the TE/GE Division will support TAS in efforts to secure read-only access to certain relevant TE/GE-owned taxpayer account information systems. This access will enable TAS to expedite taxpayer assistance and reduce TAS contacts for taxpayer histories.

Note: TAS access will be negotiated on a system by system basis and TE/GE may set policy restrictions upon disclosure of certain “need to know” information available to TAS. Also, TAS is subject to the IRS policy on unauthorized access (UNAX) and inspection of taxpayer records which imposes violations for accessing any case on which an employee does not have a case assignment.

25.30.7.11
(06-23-2022)
**Implementation and
Communication**

- (1) TAS and TE/GE will convene a cross-functional team to develop a communication strategy that will provide the terms of IRM 25.30.7 to all appropriate employees, consistent with the effective date agreed to by the parties.

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Exhibit 25.30.7-1 (06-23-2022)
TE/GE SLA Addendum

See *TE/GE Addendum*.

