



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

25.30.8

JUNE 23, 2022

EFFECTIVE DATE

(06-23-2022)

PURPOSE

- (1) This transmits new IRM 25.30.8, Service Level Agreements, Service Level Agreement between the Wage & Investment Division and the Taxpayer Advocate Service.

MATERIAL CHANGES

- (1) 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 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 Wage & Investment (W&I) Division, and to maintain a working knowledge in TAS of operational and functional authorities, policies and procedures.

EFFECT ON OTHER DOCUMENTS

The Service Level Agreement between the National Taxpayer Advocate and the Commissioner, Wage & Investment Division, dated February 1, 2008, is obsolete as of the IRM effective date.

AUDIENCE

Taxpayer Advocate Service and Wage & Investment Division employees

Erin M. Collins
National Taxpayer Advocate

Kenneth C. Corbin
Wage & Investment Commissioner

25.30.8

Service Level Agreement between the Wage & Investment Division and the Taxpayer Advocate Service

Table of Contents

25.30.8.1	Program Scope and Objectives
25.30.8.1.1	Background
25.30.8.1.2	Terms
25.30.8.1.3	Acronyms
25.30.8.1.4	Related Resources
25.30.8.2	Introduction
25.30.8.3	Statement of Commitment
25.30.8.4	Operations Assistance Request Process
25.30.8.5	TAS and W&I Liaisons
25.30.8.6	Training Responsibilities
25.30.8.7	OAR Initiation
25.30.8.7.1	OARs Requiring Expedite Processing
25.30.8.7.2	OARs Not Requiring Expedite Processing
25.30.8.8	Perfecting and Processing the OAR
25.30.8.9	Other Responsibilities
25.30.8.10	Joint Improvement Efforts
25.30.8.11	Implementation and Communication
Exhibits	
25.30.8-1	W&I SLA Addenda

25.30.8.1
(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 the 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 Wage & Investment (W&I) Division, and to maintain a working knowledge in TAS of operational and functional authorities, policies and procedures.
- (2) Audience: All TAS and W&I employees.
- (3) Program Owner: National Taxpayer Advocate (NTA) and W&I, Commissioner.

25.30.8.1.1
(06-23-2022)
Background

- (1) The NTA reached an agreement with the Commissioner of W&I 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 W&I SLA dated February 1, 2008 was the SLA in existence prior to the issuance of this IRM.

25.30.8.1.2
(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.

25.30.8.1.3
(06-23-2022)
Acronyms

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

Acronym	Definition
BOD	Business Operating Division
BOE	Business Objects Enterprise
CAS	Customer Accounts Services
CPE	Continuing Professional Education
DEDCA	Deputy Executive Director Case Advocacy
EDSA	Executive Director Systemic Advocacy
IDRS	Integrated Data Retrieval System
IRM	Internal Revenue Manual
ISTS	Innocent Spouse Tracking System
LITC	Low Income Taxpayer Clinic
LTA	Local Taxpayer Advocate
NQRS	National Quality Review System
NTA	National Taxpayer Advocate
OAR	Operations Assistance Request
SEID	Standard Employee Identifier
SLA	Service Level Agreement
TAMIS	Taxpayer Advocate Management Information System
TAS	Taxpayer Advocate Service
UNAX	Unauthorized Access
W&I	Wage & Investment Division

25.30.8.1.4
(06-23-2022)
Related Resources

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

- *Customer Account Services Addendum;*
- *Submission Processing Addendum;*
- *Identity Theft Victim Assistance Addendum;*
- *Refund Integrity and Compliance Services 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.

25.30.8.2
(06-23-2022)
Introduction

- (1) This agreement 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 W&I, represented by the Commissioner, W&I.
- (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 W&I SLA Negotiation Team Leads will discuss and agree upon temporary deviations to IRM 25.30.8, 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 the W&I Division for resolution. If resolution cannot be reached, then the matter will be elevated to the NTA and the Commissioner, W&I Division, who will negotiate with the appropriate parties.

25.30.8.3
(06-23-2022)
Statement of Commitment

- (1) The signatures of the NTA and the Commissioner, W&I Division on Form 2061 reflect concurrence that TAS casework requires priority consideration and will receive that consideration within the W&I Division.
- (2) This IRM emphasizes the priority nature of a Taxpayer Advocate case and encourages W&I employees and managers to work cooperatively with TAS to effect timely resolution of taxpayer problems.
- (3) This IRM will be reviewed and reissued annually.
- (4) All affected IRMs for the W&I Division, upon updating, will include a reference to IRM 25.30.8.
- (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 the W&I Division will be communicated to TAS to ensure attendance of TAS personnel. TAS will work with the W&I 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 or CPE, TAS will be responsible for funding its employees.
- (7) Training opportunities in TAS will be communicated to the W&I Division to ensure attendance of W&I personnel (i.e., headquarters and campus liaisons). TAS will work with the W&I Division to identify the number of slots available for

the training. The W&I Division will identify the appropriate personnel to attend this training (e.g., Annual TAS Symposium). If travel is involved for W&I employees to attend training, W&I will be responsible for funding its employees.

25.30.8.4
(06-23-2022)
**Operations Assistance
Request Process**

- (1) TAS uses the OAR process to refer a case to the W&I 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) TAS will not use Form 12412 to initiate the OAR process in the following instances:
 - a. Manual refund requests may be ee-faxed to the Manual Refund team in the appropriate campus to prevent a delay in the refund process. The original documents must then be sent via overnight mail.
- (3) Counting of Days: The first day is considered to begin on the workday the properly completed OAR is received by W&I. For this purpose, the workday will end at 2:30 p.m. in the time zone receiving the OAR. The OARs received after 2:30 p.m. will be considered as received the next workday.

25.30.8.5
(06-23-2022)
TAS and W&I 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 the W&I Division's attention, and that the OAR is routed to the correct office within the W&I Division.
 - d. Serving as the contact point for the appropriate W&I Business Unit Liaison on matters outside the scope of the TAS case should discussion be necessary on administrative, technical, or procedural matters.
- (2) The W&I Division will assign a liaison in each local office or campus where a Local Taxpayer Advocate (LTA) is located. 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 W&I Business Unit Liaison(s) will be responsible for:
 - a. Accepting the OARs from TAS;
 - b. Acknowledging receipt of the case;
 - c. Reviewing the case for appropriate assignment;
 - d. Assigning the case to the appropriate employee within the function;
 - e. Monitoring the case through its W&I Business Unit conclusion; and
 - f. Providing TAS written approval (normally through return of the completed OAR) to resolve the issue requested on the OAR, e.g., input an adjustment or issue a manual refund, after a W&I determination in accordance with TAS delegated authorities.
- (4) In accordance with IRM 25.30.8.7 (6), the W&I 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 W&I Division will maintain an addendum to this IRM listing the name, Standard Employee Identifier (SEID), and contact information for each assigned W&I Business Unit Liaison, including the liaison's telephone, ee-fax number, group e-mail address, mailing address, street address (for express mail), and manager's name and phone number. The addendum will be updated and posted to the W&I 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, W&I will have alternate liaisons to monitor the group email box in the event a liaison is out of the office unexpectedly.

25.30.8.6
(06-23-2022)
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 W&I Business Unit Liaisons to identify those W&I 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 W&I 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 W&I will include training points of contact on their addendum to ensure the training initiatives are communicated, as appropriate.

25.30.8.7
(06-23-2022)
OAR Initiation

- (1) TAS will ensure that cases meet appropriate TAS criteria prior to submitting an OAR to the W&I Division. TAS is responsible for the following:
 - a. Building the case prior to its delivery to the W&I 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 W&I 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.

Note: TAS will also 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.

- (2) TAS will complete Form 12412, Operations Assistance Request, 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 ee-fax number;
 - d. Criteria Code;
 - e. TAS Serial Number;
 - f. Primary and Secondary Core Issue Code; and
 - g. Requested Completion Date.
- (3) TAS will clearly identify those OARs that:
 - a. Require expedite processing based on the facts and circumstances of the case (as defined IRM 25.30.8.7 (7)).
 - b. Are being sent to W&I due to authorities TAS has relinquished as of October 1, 2007.
- (4) TAS will forward the OAR, along with the necessary supporting documentation, via Form 3210, Document Transmittal, to the appropriate W&I Business Unit Liaison as defined in IRM 25.30.8.5 (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 email. In offices where the TAS liaison and the W&I Business Unit liaison are co-located, where practical, TAS will hand-deliver OARs to expedite processing. Otherwise, OARS and attachments will be ee-faxed unless original documents are needed by W&I or attachments are too voluminous or ee-faxing would cause documents to be illegible. When original documentation is required by W&I, 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 ee-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 W&I 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 to W&I. TAS employees should only send information necessary to resolve the issue on the OAR. The W&I 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 Account Technical

Advisor supporting that office. If these efforts are not successful in resolving the issue, the TAS Liaison will contact the W&I Business Unit Liaison for additional assistance.

- (7) The W&I Business Unit Liaison will provide TAS with the name and telephone number of the W&I 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 timeframes outlined in IRM 25.30.8.7.1 (3) and IRM 25.30.8.7.2 (2).

25.30.8.7.1
(06-23-2022)
**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 W&I Business Unit Liaison within one (1) workday once the OAR is sufficiently developed.

Note: Innocent Spouse cases have processing timeframes based on statutory requirements. The statutory timeframes cannot be circumvented, even for economic burden cases. Check the Innocent Spouse Tracking System (ISTS) to determine if the timeframes are being met. If the timeframes are not met and the case requires expedite processing, the TAS employee will include an explanation with the OAR.

- (3) When TAS has requested expedite processing, the W&I Business Unit Liaison will acknowledge receipt of the OAR to the designated TAS Liaison via Form 3210, Document Transmittal, secure messaging email, facsimile, or by telephone, within one (1) workday of receipt of the properly completed OAR. The W&I Business Unit Liaison will provide his or her relief/no relief decision within three (3) workdays from the acknowledgement date of a properly completed OAR by secure messaging email, telephone, ee-fax, or hand delivery to the TAS employee. Telephone responses are acceptable if followed up, within the time agreed upon, with the necessary documentation.

25.30.8.7.2
(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 W&I Business Unit Liaison at the earliest possible date. If the W&I 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 W&I employee to negotiate or renegotiate the earliest possible requested completion date.
- (2) For OARs that do not require expedite processing, the W&I 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 W&I employee assigned the OAR will negotiate with the TAS employee a reasonable timeframe for OAR resolution.

25.30.8.8
(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 W&I Business Unit Liaison. If the OAR contains an inappropriate technical assistance request, the W&I Business Unit Liaison will advise the TAS employee within three (3) workdays that the OAR will be returned. Prior to rejecting the matter, the W&I 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 W&I to provide OAR routing information or asks W&I what documentation is required to process the case.

- (2) If an OAR is routed by TAS to the incorrect office or campus location, the W&I 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 W&I Business Unit Liaison will complete Section VI for Form 12412 indicating the reason for the rejection, citing the W&I SLA 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 W&I Business Unit Liaison, office or campus location because the routing information in the addendum has changed but has not been updated by W&I, the W&I Business Unit Liaison will route the OAR to the new Liaison, office or campus location and provide the assigned TAS employee with the new routing information.

- (3) If the W&I Business Unit Liaison/employee determines additional research or documentation is required on an OAR, the W&I 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 W&I Business Unit Liaison may return the OAR to TAS and the case will be closed out of the unit inventory. W&I may provide TAS additional time to obtain the information, where appropriate. The W&I 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 W&I 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 W&I 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 LTA in the originating TAS Office.

- (5) If the W&I Business Unit Liaison believes TAS has the authority to take the action(s) requested on the OAR, the W&I 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 W&I Business Unit Liaison's recommendation, the W&I Business Unit Liaison will return the OAR to TAS and the case will be closed out of the unit's inventory. The W&I Business Unit Liaison will complete Section VI of Form 12412 indicating the reason for the rejection citing IRM references. If the W&I 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 W&I Division for resolution or issuance of a Taxpayer Assistance Order by the LTA.
- (6) The TAS employee and the W&I 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 W&I 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 W&I employee will elevate the matter to the W&I 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 W&I 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 W&I employee assigned to the OAR.
- (9) If the W&I employee assigned to the OAR and the TAS employee cannot agree upon the appropriate resolution of the taxpayer's problem, the TAS employee and W&I 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 W&I Division for resolution or consideration of a Taxpayer Assistance Order 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 W&I employee assigned the OAR for a status report, as necessary. The TAS employee assigned the case will follow up with the W&I employee assigned the OAR if a response has not been received by the requested or negotiated completion date. The W&I Business Unit workgroup (employee) assigned the case will make necessary contacts with the taxpayer/practitioner. The W&I Business Unit employee 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 W&I Business Unit personnel. The W&I Business Unit will provide the official closing documents to the taxpayer in accordance with IRM 25.30.8.8 (11).

- (11) The W&I Business Unit are responsible for issuing any official closing documents to the taxpayer. For example, a notice of deficiency, release of levy, or penalty denial letter will be provided to the taxpayer with a copy to TAS by the W&I Business Unit employee who handled the case.
- (12) Upon closing the OAR, the W&I 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 W&I employee and, if required, upon TAS input of an adjustment or manual refund where such action has been approved in writing by the W&I Business Unit Liaison (normally through return of the completed OAR) in accordance with TAS delegated authorities.

25.30.8.9
(06-23-2022)

Other Responsibilities

- (1) The TAS Deputy Executive Directors Case Advocacy (DEDCAs) or their designees and the appropriate W&I Business Unit Liaisons and/or appropriate W&I 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 W&I input. The TAS DEDCAs will provide the NTA, the Deputy NTA, the Executive Director Case Advocacy, and W&I with regular reports on the results of these discussions. W&I meeting participants will provide the Director Customer Account Services (CAS) and the Director Compliance regular reports on the results of these meetings and the Directors will brief the Commissioner W&I, and Deputy Commissioner, W&I as appropriate.
- (2) TAS will provide the appropriate W&I Business Unit Liaison(s) with access to the W&I Division OAR reports on the TAS TAMIS Business Objects Enterprise (BOE) to identify OARs in each respective office. This will assist the W&I Division Liaison(s) in monitoring their OAR inventory. In addition, TAS will either provide W&I access to TAMIS BOE or provide W&I 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 TAS TAMIS BOE is accurate because the data is based on the information reflected in TAMIS. The W&I Division will designate a TAMIS BOE Administrator who will be responsible for administering access to the TAMIS BOE.
- (4) The W&I 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.

25.30.8.10
(06-23-2022)
**Joint Improvement
Efforts**

- (1) The Executive Director Systemic Advocacy (EDSA) will provide information on trends, legislative recommendations, and systemic and procedural problems to the W&I Division.
- (2) The W&I Division will seek and identify opportunities to work with the EDSA 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 W&I Division agree to evaluate the impact on the timeframes for responding and address any concerns of either party in future revisions of this Service Level Agreement. To assist in making this determination, TAS will provide W&I current and prior year historical data on expedited OARs, as set out in IRM 25.30.8.9 (2).
- (4) If a systemic or high-volume issue arises, TAS will work with W&I, on a program-by-program basis, to negotiate a “bulk” OAR process that will facilitate quick account resolution and eliminate the need for individual OARs.
- (5) If a systemic or high-volume issue arises, TAS will work with W&I, on a program-by-program basis, to negotiate a “stacked” OAR process that will facilitate quick account resolution and eliminate the need for multiple OARs to resolve a taxpayer’s issue.
- (6) To enhance taxpayer relations, the W&I Division will support TAS in efforts to secure read-only access to certain relevant W&I-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 W&I 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.

- (7) Upon request, the W&I Division will work with TAS by completing concurrent case reviews and reviews of telephone contacts (if applicable) through joint review efforts or data collection methods to determine if W&I employees are appropriately advising the taxpayer of the availability of TAS and the Low Income Taxpayer Clinics (LITCs), identifying cases that should be referred to TAS, and complying with the terms of this agreement. TAS will provide the results of these reviews and suggestions for improvement to the W&I Division. With regard to telephone contacts, the joint review efforts or data collection methods will be limited to W&I Division providing TAS no more than five (5) recorded telephone contacts weekly (type of calls to be identified by TAS), National Quality Review System (NQRS) report data and guidance, and access to live call monitoring.

25.30.8.11
(06-23-2022)
**Implementation and
Communication**

- (1) TAS and the W&I Division will convene a cross-functional team to develop a communication strategy that will provide the terms of IRM 25.30.8 to all appropriate employees, consistent with the effective date agreed to by the parties.

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Exhibit 25.30.8-1 (06-23-2022)

W&I SLA Addenda

Links to the SLA Addenda are as follows:

- *Customer Account Services Addendum;*
- *Submission Processing Addendum;*
- *Identity Theft Victim Assistance Addendum; and*
- *Refund Integrity and Compliance Services Addendum.*

