



OFFICE OF THE TAXPAYER ADVOCATE
WASHINGTON, DC 20224

May 13, 2022

Control No: TAS-13-0522-0007
Expires: 12/31/2022
Impacted IRMs: IRM 13.1.7

MEMORANDUM FOR TAXPAYER ADVOCATE SERVICE EMPLOYEES

FROM: /s/ Bridget Roberts
Deputy National Taxpayer Advocate

SUBJECT: Interim Guidance on Changes to TAS Case Acceptance Criteria

This Internal Guidance Memorandum (IGM) revises [IRM 13.1.7](#), Taxpayer Advocate Service (TAS) Case Criteria. This IGM supersedes IGM TAS-13-0222-0002, Interim Guidance on Changes to TAS Case Acceptance Criteria for the Fiscal Year (FY) 2022 Filing Season and Temporary Modification of TAS Case Procedures.

I. CHANGES TO TAS CASE ACCEPTANCE CRITERIA:

TAS has been monitoring the IRS's processing of returns for the FY 2022 Filing Season, and is now able to simplify the temporary guidance in IGM TAS-13-0222-0002. As discussed in more detail below, as of May 17, 2022, TAS is ending many of the special limitations on accepting Pre-Refund Wage Verification Hold (Issue Code 045) cases and Unpostable/Reject (Issue Codes 315, 317, and 920) cases. For original and amended return (Issue Code 310 and 330) cases, TAS is generally only limiting acceptance of returns filed on paper. TAS will be returning to our normal procedures to help with issues involving electronically filed returns. TAS will reassess this policy on accepting original and amended returns filed on paper by October 15, 2022.

For a summary of changes to TAS case acceptance criteria for Congressional cases based on this IGM, see [Appendix 1](#), Summary Table of Changes to TAS Case Acceptance Criteria for Congressional Cases. For a summary of changes to TAS case acceptance criteria for non-congressional cases based on this IGM, see [Appendix 2](#), Summary Table of Changes to TAS Case Acceptance Criteria for Non-Congressional Cases. TAS will continue to monitor the IRS Surge Team's processing of returns during FY 2022 to determine whether any additional changes to our case acceptance criteria is warranted. If appropriate, TAS will update this guidance no later than October 15, 2022.



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A. Offset Bypass Refunds

Nothing in this IGM prevents TAS from accepting cases involving Offset Bypass Refunds (OBRs). TAS will continue to accept cases involving OBRs for economic hardship situations and work these cases per [IRM 13.1.24.6.2](#), Advocating for Taxpayers Seeking Offset Bypass Refunds.

B. Original Returns (Issue Code 310)

TAS is placing the temporary limitation discussed below on acceptance of certain original return processing cases. TAS will continue to monitor the IRS's actual processing time for original returns and adjust this guidance as necessary.

1. TAS Case Acceptance Criteria 9 – Congressional Referrals

Beginning on **May 17, 2022**, TAS will accept cases involving the processing of Tax Year 2021 and prior year individual or business original returns filed **electronically** with the IRS.

In addition, TAS will accept and open a case for original Tax Year 2020 and earlier **paper returns mailed to the IRS at least 5 months prior to the request for TAS assistance**. TAS will determine the filing date using the procedures in [IRM 21.4.1.4.1](#), Locating the Taxpayer's Return. If the return is not yet on IDRS, TAS will use the date the taxpayer indicates the return was filed.

Note: Employees can use IDRS Command Code TRDBV, Element/Data Lines 15 and 16 to determine if a return was electronically filed (MEFILE) or filed on paper. See [IRM Exhibit 2.3.73-3](#), COMMAND CODE TRDBV.

By October 15, 2022, TAS will evaluate accepting or opening a new case solely involving the processing of a Tax Year 2021 individual or business original **paper return mailed** to the IRS. This allows the IRS Surge Team time to work the backlog of original **paper** returns awaiting processing.

2. TAS Case Acceptance Criteria – Non-Congressional Referrals

Beginning **May 17, 2022**, TAS will accept Criteria 1-4 (economic burden), and 8 (Best Interest of the Taxpayer) cases involving the processing of Tax Year 2021 and prior year individual or business original returns filed **electronically** with the IRS.

TAS will continue to accept Criteria 1-4 (economic burden), and 8 (Best Interest of the Taxpayer) for Tax Year 2020 and earlier **paper returns mailed to the IRS before June 1, 2021**. If the return is not yet on IDRS, TAS will use the date the taxpayer indicates the return was filed.



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TAS will also continue to accept new cases where processing of an individual or business original return is a secondary issue and the primary issue meets TAS case acceptance criteria per [IRM 13.1.7](#), Taxpayer Advocate Service (TAS) Case Criteria.

Note: Employees can use IDRS Command Code TRDBV, Element/Data Lines 15 and 16 to determine if a return was electronically filed (MEFILE) or filed on paper. See [IRM Exhibit 2.3.73-3](#), COMMAND CODE TRDBV.

By **October 15, 2022**, TAS will evaluate accepting or opening a new case solely involving the processing of a Tax Year 2021 individual or business original **paper return mailed** to the IRS.

C. Amended Returns (Issue Code 330)

TAS is placing the temporary limitation discussed below on acceptance of certain amended return processing cases. TAS will continue to monitor the IRS's actual processing time for amended returns and adjust this guidance as necessary.

1. TAS Case Acceptance Criteria 9 – Congressional Referrals

Beginning **May 17, 2022**, TAS will accept cases involving the processing of Tax Year 2021 and prior year individual or business amended returns filed **electronically** with the IRS.

TAS will accept a new case for individual or business amended **paper** returns for Tax Year 2020 and prior years **mailed to the IRS at least 5 months prior to the request for TAS assistance**, based on the IDRS Transaction Code (TC) 971 Action Code (AC) 120. For returns not yet showing as received on IDRS, TAS will use the date the taxpayer indicates the return was filed.

TAS will also continue to accept new cases where processing of an individual or business amended return is a secondary issue and the primary issue meets TAS case acceptance criteria per [IRM 13.1.7](#), Taxpayer Advocate Service (TAS) Case Criteria.

Note: Employees can use IDRS Command Code TRDBV, Element/Data Lines 15 and 16 to determine if a return was electronically filed (MEFILE) or filed on Paper. See [IRM Exhibit 2.3.73-3](#), COMMAND CODE TRDBV.

By **October 15, 2022**, TAS will evaluate accepting or opening new cases solely involving the processing of a Tax Year 2021 individual or business amended **paper return mailed** to the IRS, this will allow the IRS Surge Team time to work the backlog of original **paper** returns awaiting processing.



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2. TAS Case Acceptance Criteria – Non-Congressional Referrals

Beginning **May 17, 2022**, TAS will accept Criteria 1-4 (economic burden), and 8 (Best Interest of the Taxpayer) cases involving the processing of Tax Year 2021 and prior year individual or business amended returns filed **electronically** with the IRS.

TAS will continue to accept Criteria 1 – 4 (economic burden), and 8 (Best Interest of the Taxpayer) for **Tax Year 2020 and earlier amended paper returns mailed to the IRS before June 1, 2021** based on the date of the IDRS TC 971 AC 120. If the return is not yet on IDRS, TAS will use the date the taxpayer indicates the return was filed.

TAS will also continue to accept new cases where processing of an individual or business amended return is a secondary issue and the primary issue meets TAS case acceptance criteria per [IRM 13.1.7](#), Taxpayer Advocate Service (TAS) Case Criteria.

Note: Employees can use IDRS Command Code TRDBV, Element/Data Lines 15 and 16 to determine if a return was electronically filed (MEFILE) or filed on Paper. See [IRM Exhibit 2.3.73-3](#), COMMAND CODE TRDBV.

By **October 15, 2022**, TAS will evaluate accepting new Criteria 1 – 4 (economic burden) cases solely involving the processing of a Tax Year 2021 individual or business amended **paper return mailed to the IRS**. TAS will monitor the IRS Surge Team’s processing of returns during the remainder of FY 2022 and determine by October 15, 2022 whether any changes to this guidance are needed.

D. Pre-Refund Wage Verification Hold (Issue Code 045)

Beginning **May 17, 2022**, TAS will accept cases meeting case acceptance criteria 1 – 9 for returns subject to a Pre-Refund Wage Verification Hold (PRWVH).

PRWVH Case Closing Criteria involving Form 1040-X

TAS will use abbreviated closing procedures for PRWVH cases accepted into TAS where an amended tax return is necessary to resolve the case. The assigned Case Advocate will explain to the taxpayer the need to file and how to file an amended return.

TAS employees will instruct taxpayers to file the amended return using the ICT/IVO process, where the taxpayer writes the phrase “ICT/IVO” on the top of the Form 1040-X and mails it to the following address:



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Internal Revenue Service
Stop 360
310 Lowell St.
Andover, MA 01810

TAS will recommend the taxpayer to obtain proof of mailing. TAS will advise the taxpayer to contact TAS if his or her amended return has not been processed within 90 days of filing. The “ICT/IVO” process is considerably faster than the taxpayer filing an amended return normally, even if he or she files electronically. Generally, once the taxpayer has been educated, TAS will close the taxpayer’s case in TAS.

E. Unpostables, Rejects, & Health Insurance Premium Tax Credit for Individuals (Issue Codes 315, 317, and 920)

Beginning **May 17, 2022**, TAS will accept Criteria 1-4 (economic burden, Criteria 8 (Best Interest of the Taxpayer), and Criteria 9 (Congressional cases) for returns stopped by both ERS and Unpostables, except for returns in ERS Status 900 (overflow), 100 (initial screening stage), 281-284 (systemic pilot program non-workable suspense), and 481-484 (systemic pilot program, workable suspense). TAS will continue to accept new cases where the assignment of returns to these units for resolution is a secondary issue and the primary issue meets TAS case acceptance criteria per [IRM 13.1.7](#), Taxpayer Advocate Service (TAS) Case Criteria.

II. TAS MONITORING OF IRS RETURN PROCESSING

TAS will monitor IRS processing of returns with the issues discussed above to reevaluate whether changes need to be made to timeframes or criteria included within this IGM. While this IGM is in effect, the Deputy National Taxpayer Advocate, or her designee, may amend this guidance by issuing a communication through the TAS Welcome Screen to all TAS employees.

III. EFFECT ON OTHER DOCUMENTS

TAS will include this case acceptance guidance in [IRM 13.1.7](#), Taxpayer Advocate Service (TAS) Case Criteria. This IGM supersedes IGM TAS-13-0222-0002, Interim Guidance on Changes to TAS Case Acceptance Criteria for the Fiscal Year (FY) 2022 Filing Season and Temporary Modification of TAS Case Procedures.

Contact

Please contact Michael Kenyon, Deputy Executive Director of Case Advocacy, Technical Support, at (701) 237-8299, if you have questions.

www.irs.gov

Appendix 1 – Summary Table of Changes to TAS Case Acceptance Criteria for Congressional Cases for FY 2022

IGM Section	Issue
I.A	TAS will continue to accept and open new cases involving Offset Bypass Refunds for economic hardship situations and advocate per IRM 13.1.24.6.2 .
I.B	<p>Processing of Original Returns (IC 310)</p> <p><i>Mailed paper returns:</i></p> <ul style="list-style-type: none"> • Tax Year 2021 individual or business: By October 15, 2022, TAS will evaluate accepting and opening a new case solely involving this issue. • Tax Year 2020 and earlier individual or business: TAS will continue to accept and open a new case if mailed to the IRS at least 5 months prior to the request for TAS assistance based on either the IRS received date on IDRS or the date the taxpayer claims to have filed for returns not yet showing as received on IDRS. <p><i>Electronically filed returns:</i></p> <ul style="list-style-type: none"> • Tax Year 2021 and earlier individual or business: Beginning May 17, 2022, TAS will accept and open a new case solely involving this issue.
I.C	<p>Processing of Amended Returns (IC 330)</p> <p><i>Mailed paper returns:</i></p> <ul style="list-style-type: none"> • Tax Year 2021 individual or business: By October 15, 2022, TAS will evaluate accepting and opening a new case solely involving this issue. • Tax Year 2020 and earlier individual or business: TAS will continue to accept and open a new case mailed to the IRS at least 5 months prior to the request for TAS based on the IDRS TC 971 AC 120 or the date the taxpayer claims to have filed for returns not yet showing as received on IDRS. <p><i>Electronically filed returns:</i></p> <ul style="list-style-type: none"> • Tax Year 2021 and earlier individual or business: Beginning May 17, 2022, TAS will accept and open a new case solely involving this issue.
I.D	<p>Pre-Refund Wage Verification Hold (IC 045)</p> <ul style="list-style-type: none"> • Tax Year 2021 and earlier: TAS will continue to accept and open a new case involving this issue.
I.E	<p>Unpostables, Rejects, and Health Insurance Premium Tax Credit for Individuals (ICs 315, 317, and 920)</p> <ul style="list-style-type: none"> • Tax Year 2021 and earlier: Beginning May 17, 2022, TAS will accept inquiries meeting Criteria 1 – 4, 8, or 9 for returns stopped by ERS or Unpostables; except for returns in ERS Status 900 (overflow), 100 (initial screening stage), 281-284 (systemic pilot program non-workable suspense), and 481-484 (systemic pilot program, workable suspense).

Appendix 2 - – Summary Table of Changes to TAS Case Acceptance Criteria for Non-Congressional Cases for FY 2022

IGM Section	Issue
I.A	TAS will continue to accept and open new cases involving Offset Bypass Refunds for economic hardship situations and advocate per IRM 13.1.24.6.2 , Advocating for Taxpayers Seeking Offset Bypass Refunds.
I.B	<p>Processing of Original Returns (IC 310)</p> <p><i>Mailed paper returns:</i></p> <ul style="list-style-type: none"> • Tax Year 2021 individual or business: By October 15, 2022, TAS will evaluate accepting and opening a new case solely involving this issue. • Tax Year 2020 and earlier individual or business: TAS will still accept Criteria 1-4 (economic burden) and Criteria 8 (Best Interest of the Taxpayer) cases if mailed to the IRS before 06/01/2021, based on either the IRS received date on IDRS or the date the taxpayer claims to have filed for returns not yet showing as received on IDRS. <p><i>Electronically filed returns:</i></p> <ul style="list-style-type: none"> • Tax Year 2021 and earlier individual or business: Beginning on May 17, 2022, TAS will accept Criteria 1 – 4 (economic burden) and Criteria 8 (Best Interest of the Taxpayer) new cases solely involving this issue.
I.C	<p>Processing of Amended Returns (IC 330)</p> <p><i>Mailed paper returns:</i></p> <ul style="list-style-type: none"> • Tax Year 2021 individual or business: By October 15, 2022, TAS will evaluate accepting and opening new cases solely involving this issue. • Tax Year 2020 and earlier individual or business: TAS will continue to accept Criteria 1-4 (economic burden) and Criteria 8 (Best Interest of the Taxpayer) cases if mailed to the IRS before 06/01/2021, based on either the IRS received date on IDRS or the date the taxpayer claims to have filed for returns not yet showing as received on IDRS. <p><i>Electronically filed returns:</i></p> <ul style="list-style-type: none"> • Tax Year 2021 and earlier individual or business: Beginning May 17, 2022, TAS will accept Criteria 1-4 (economic burden) and Criteria 8 (Best Interest of the Taxpayer) new cases solely involving this issue.
I.D	<p>Pre-Refund Wage Verification Hold (IC 045)</p> <ul style="list-style-type: none"> • Tax Year 2021 and earlier: Beginning May 17, 2022, TAS will accept inquiries meeting Criteria 1 - 8 with these issues.
I.E	<p>Unpostables, Rejects, and Health Insurance Premium Tax Credit for Individuals (ICs 315, 317, and 920)</p> <ul style="list-style-type: none"> • Tax Year 2021 and earlier: Beginning May 17, 2022, TAS will accept inquiries meeting Criteria 1 – 4, and 8 for returns stopped by ERS or Unpostables; except for returns in ERS Status 900 (overflow), 100 (initial screening stage), 281-284 (systemic pilot program non-workable suspense), and 481-484 (systemic pilot program, workable suspense).