



THE OFFICE OF THE TAXPAYER ADVOCATE OPERATES INDEPENDENTLY OF ANY OTHER IRS OFFICE AND REPORTS DIRECTLY TO CONGRESS THROUGH THE NATIONAL TAXPAYER ADVOCATE.

IRM PROCEDURAL UPDATE

DATE: 10/21/2024

NUMBER: tas-13-1024-1052

SUBJECT: Casework Communications

AFFECTED IRM(s)/SUBSECTION(s): 13.1.6

CHANGE(s):

IRM 13.1.6.2 has been updated to provide guidance that employees can chose to use their Toll-Free Phone number when communicating with taxpayers rather than providing their direct line with their area code.

(1) Calls to taxpayers (and their representatives), will generally be made between the hours of 8:00 a.m. and 6:00 p.m. in the taxpayer's time zone, unless a time outside these hours is requested by the taxpayer (or representative) and falls within the TAS employee's tour of duty. Keep in mind, the taxpayer may have valuable information to assist in resolving the issue so making every effort to contact the taxpayer at a time when the taxpayer is available is crucial to gaining an understanding of the taxpayer's needs and situation. If the taxpayer makes such a request, update the "Best Time" field on TAMIS, Taxpayer Screen 1 of 6, and notate the request on the History Screen.

(2) In every initial contact with the taxpayer employees are required to furnish the following:

- a. title (*e.g.*, Mr., Mrs., Ms., Miss) or gender-neutral title
- b. Last name;
- c. Job title;
- d. Office address;
- e. Office telephone number;
- f. Tour of duty;
- g. IRS HSPD-12 (Smart ID) 10-digit Personal Identification (PID) Number;
- h. Specific, sincere apology;
- i. Notice of acceptance into TAS;
- j. TAS statement of independence;
- k. Explanation of TAS confidentiality; and
- l. An estimated completion date (ECD) and next contact date (NCD).

(3) The purpose of the contact should be to:

- a. Restate and clarify any questions regarding the problem identified on the Form 911 or correspondence;
- b. Gain an understanding of the taxpayer's needs and circumstances surrounding the taxpayer's situation;
- c. Verify the taxpayer is aware of and understands TBOR;
- d. Request any additional information needed;
- e. Discuss the proposed remedy or solution to the problem; and
- f. Explain what actions TAS will take to resolve the issue.

(4) TAS employees must always verify the taxpayer's identity per IRM 13.1.16.4.1.1, Authorized Disclosures, before discussing any information protected under IRC 6103.

(5) Before a TAS employee takes any action that could compromise the taxpayer's representation, check Command Code (CC) CFINK for any authorized representatives. If a valid Power of Attorney (POA) is present, TAS must contact the POA. Additional information can be found in IRM 21.1.3.3, Third-Party (POA/TIA/F706) Authentication. TAS employees need to remember, taxpayers have the right to retain representation; See IRC 7803(a)(3)(I). Extreme care and caution must be taken to protect this right.

(6) If an unprocessed authorization form (*i.e.*, Form 2848, Form 8821, or comparable form) is received refer to IRM 13.1.23.3.1, Third Party Authorizations.

(7) If the taxpayer initiated the TAS case but has an authorized representative according to CFINK, TAS employees need to contact the taxpayer to advise of the presence of a POA and TAS's requirement to work with their representative unless the authorization is revoked by the taxpayer (or the representative has withdrawn from representation). Instructions for revoking an authorization can be found at the Power of Attorney Resources page found under the IRM Supplements tab on SERP.

Note: It is vitally important for the POA to know the taxpayer has spoken to TAS directly. Taxpayers may not understand the law or the consequences of certain actions.

(8) If the taxpayer's issue relates to payments or a math error on an original return, research to determine if the taxpayer checked the box authorizing third party contact. If it is still within one year of the due date for the original return, contact the third party designee. Refer to IRM 21.1.3.3.1, Third Party Designee Authentication, for information on what can be discussed.

(9) Employees will not interrupt their calls and conversations with taxpayers, third parties or other IRS employees to take an incoming call on their personal cell phones. This includes incoming and outgoing phone media, such as text messages and emails. All personal cell phones should be silenced to avoid distractions and disturbances during working hours.

(10) Employees may use their Toll-Free Phone number when communicating with taxpayers rather than providing their direct telephone number.

IRM 13.1.6.4(5) has been added to provide a link to the TAS Letter Writing Guide.

(5) TAS employees should follow the rules in TAS Letter Writing Guide when issuing letters.

IRM 13.1.6.6 has been updated to provide guidance that each office must check its Local Office General Line each business day.

(1) To increase the public's awareness of and access to TAS, Congress requested that local directories list a telephone number for the Local Taxpayer Advocate's (LTA) office.

(2) Each LTA is responsible for verifying the publication of their respective TAS telephone numbers in their local directories.

(3) The telephone numbers for each local TAS office will be listed immediately after the National Taxpayer Advocate (NTA) toll-free number, 1-877-777-4778. This will give taxpayers the option of toll-free services through the NTA number or access to the local TAS office, where they may incur charges.

(4) The following are established guidelines for incoming TAS telephone calls:

- a. LTAs will designate a member or members of their staff to answer telephone calls;
- b. LTAs may forward telephone calls to voice mail/answering devices for short periods of time if no one is available to answer the telephone; and
- c. There shall be no instances when all calls to the LTA office are routed to voice mail/answering devices as normal office procedure.

(5) LTAs will use the following standardized voice mail message:

You have reached the Taxpayer Advocate Service office located in (city/state). TAS offers free, independent, and confidential assistance to taxpayers experiencing a hardship, and taxpayers unable to resolve their tax problems through previous communications with the Internal Revenue Service.

For general IRS tax questions and information, you should call 1-800-829-1040.

The Taxpayer Advocate Service operates independently of other IRS offices and reports directly to Congress through the National Taxpayer Advocate.

Our business hours are from (provide office hours), Monday through Friday. Currently, we are unable to answer your call. If you would like our office to return your call within one business day, please leave your name, a phone number including area code, and your taxpayer identification number.

(6) Voice messages for all other TAS employees with regular interaction with taxpayers will include the following key components:

- a. Employee title (e.g., Mr., Mrs., Ms., Miss) or gender-neutral title and last name, job title, office location, and tour of duty;
- b. An apology for not being available to answer the call;
- c. A request for the caller's name, phone number (with area code), and the best time to return the call (case advocacy employees only);

- d. A fax number in the event the caller needs to send information (case advocacy employees only);
- e. A statement indicating when the caller can expect a return call (generally within one business day); and
- f. An alternate office telephone number, in the event the caller requires immediate assistance (case advocacy employees only).

(7) Use of one of the following voice mail messages is required and should be tailored to include all requirements as listed above:

- a. **LOCAL OFFICE GENERAL LINE:** You have reached the Local Taxpayer Advocate Office in (city and state). We assist taxpayers who have been unable to resolve tax problems through repeated discussions or correspondence with the IRS, or those with a current financial hardship. We are unable to answer your call, but you are important to us. Our office is open Monday through Friday from [hours of operation]. If you are calling with a general tax question, please consider going to www.irs.gov or calling IRS Customer Service at 1-800-829-1040 for assistance. If you already have a case with the Taxpayer Advocate Service, you should contact your assigned case advocate for the most updated information. If you have not been assigned a case advocate or are calling about an issue you feel meets TAS criteria, please leave your name and Taxpayer Identification Number, a telephone number with area code, and the best time to call. We will get back to you within one business day. Thank you for your patience;

Note: During times of high call volume TAS may use software that places the same voice mail message on all Local Office General Lines and provides the caller with specific guidance on common issues or problems taxpayers are experiencing. TAS leadership will determine the content of this voice mail message and when situations warrant the use of this option.

- b. **TAS EMPLOYEE DESK LINE:** You have reached [employee name], [job title], of the Taxpayer Advocate Service in [city], [state]. Thank you for calling. My office hours are [days and hours such as Monday through Friday, 7:30 a.m. to 4:00 p.m.]. I am sorry I am unable to take your call at this time. Please leave your name, your case number if available, a phone number with area code, the best time to reach you, and the reason for your call. I will return your call within one business day. If you need to send information pertaining to your case my fax number is [fax number]. If you need immediate assistance and are calling between [your local office hours] please call [general number or a phone number that will be answered]. Thank you for your call. I look forward to speaking with you; or
- c. **TAS EMPLOYEE DESK LINE FOR OUT OF OFFICE EMPLOYEES:** You have reached [employee name], [job title], of the Taxpayer Advocate Service in [city], [state]. I am out of the office and will return on [day and date]. Please leave your name, your case number if available, a phone number with area code, and the best time to reach you. I will return your call on [date]. If you need to send information pertaining to your case my fax number is [fax number]. If you need immediate assistance and are calling between [local office hours] please call [a phone number that will be answered] and someone will help you. Thank you for your call. Have a great day.

(8) Each office must review its Local Office General Line voicemail each business day and prioritize call backs to first those taxpayers with an urgent need.

(9) The NTA or DNTA may institute temporary guidance for voice mail messages when warranted by special circumstances. The NTA or DNTA will issue a communication to employees specifying the contents of the temporary voice mail message and the period it may be used. The NTA or DNTA can end the use of this temporary voice mail message at any time when the underlying special circumstances have changed by communicating the end to employees.

(10) Voice messages will not refer the caller to the NTA toll-free number. The only exceptions to this rule are for LTA voice messages, and in the event of an office shutdown, at which point TAS leadership will provide offices with the appropriate messaging to suit the circumstances.

(11) TAS employees will refrain from using automated voice messages.

(12) Under no circumstances will calls be sent to answering devices/voice mail as standard procedure. Employees are expected to answer their phones and not use voice mail as a screening device. Answering devices/voice mail are not acceptable during normal business hours, except in special circumstances when no one is available to answer the telephone, such as all-employee meetings, special events, etc. or if the employee is already engaged on a call with another taxpayer. Do not end a call with a taxpayer to take an incoming call.

(13) If a taxpayer calls the case advocate or manager before the established NCD, a call back must be returned, generally within 24 hours or next business day.

IRM 13.1.6.12 has been moved from IRM 13.1.2.5, which has been obsoleted, to add guidance on third party contacts.

IRM 13.1.6.12 - Third Party Contacts

(1) IRC 7602(c) provides the requirements for third party contacts (TPCs). IRS employees must notify taxpayers before they make contact with third parties with respect to the determination or collection of the tax liability. These contacts include the issuance of a levy or a summons to someone other than the taxpayer. The IRS must provide the TPC notice only when it intends to make a TPC during the period specified in the notice, which may not exceed one year, and the IRS must provide the notice at least 45 days in advance of making the TPC. The TPC notice cannot be provided as part of an existing IRS notice.

Note: IRC 7602(c)(3)(A) does not require an IRS employee to obtain authorization from the taxpayer in order to contact a third party. IRS employees are not prohibited from making a TPC if the taxpayer has not authorized it. The taxpayer may not prevent an IRS employee from contacting a third party by refusing to provide authorization.

(2) IRC 7602(c)(3)(C) specifically exempts Criminal Investigation from the requirements when such TPCs are made during an investigative contact. For more information on TPCs when a case is in Criminal Investigation, see IRM 9.3.1, Disclosure.

(3) Examples of TPCs include: Example: An employee or an agent of the IRS contacts a person other than the taxpayer and asks a question about a specific taxpayer with respect to the determination or collection of that taxpayer's federal tax liability. Example: A summons is issued to anyone other than the taxpayer under examination such as a bank, credit card processor, or an employer.

(4) The following types of contacts are not considered TPCs:

- a. Searches made on computer databases that do not require any kind of personal involvement at the other end (e.g., LEXIS-NEXIS, Information America);
- b. Contacts made with government officials to obtain information that is available to the public (e.g., contacting the Postal Service to obtain a taxpayer's current address);
- c. Information received from a third party where the third party initiated the contact (information may be received from a third party but not provided to a third party unless disclosure requirements are met, and then it becomes a TPC unless another exception applies);
- d. Formal exchange agreements between the United States and foreign countries or possessions to share tax information;
- e. Exchanges of information via programs such as the State Income Tax Levy Program and the Federal Payment Levy Program;
- f. Contacts with individuals who have a valid Power of Attorney for the taxpayer. See IRM 13.1.23.3.1.1, Authority Granted by a Power of Attorney (Form 2848 and other Comparable Documents);
- g. Contacts made for the purpose of obtaining information regarding an industry or market system where specific taxpayers have not yet been identified;
- h. Contacts made by IRS employees during litigation if the contact relates to a matter being litigated;
- i. Contacts made with other IRS employees, including employees of the Office of Chief Counsel or the Department of Justice, acting within the scope of an employee's official duties; or
- j. Contacts made as the result of unsolicited requests for payoff of a Notice of Federal Tax Lien or to respond to requests for information regarding the priority of a lien.

(5) Questions regarding whether or not a contact meets the third party notification requirements should be discussed with your manager, Lead Case Advocate, or Technical Advisor.

(6) IRS employees must comply with all disclosure laws. Even though a contact may be excepted from IRC 7602(c), which prescribes TPC requirements, disclosure laws do apply in all situations.

(7) Contacts made via three-way calling after the taxpayer is on the line are excepted from the requirements of IRC 7602(c) because taxpayer authorization is implicit in this situation.

(8) Under IRC 7602(c)(3)(A), contacts that the taxpayer has authorized are excepted from the notice and record keeping requirements of IRC 7602(c). Taxpayer authorization should be documented in TAMIS history.

(9) Refer to IRM 13.1.23.3, General Disclosure Rules, for specific disclosure and taxpayer authentication procedures while working a TAS case.

IRM 13.1.6.12.1 - Identifying a Previous Third Party Notification

(1) Before making a TPC (e.g., employer or property owner), the TAS employee should review the case file to determine if the taxpayer has received the required notification.

(2) The taxpayer has received the required notification if any of the following are present:

- a. The taxpayer or representative has received a Letter 3164-J or Letter 3164-J (SP), Third Party Contact;
- b. IDRS reflects a TC 971 Action Code (AC) 610-617;
- c. The taxpayer or representative signed Form 911, Request for Taxpayer Advocate Service Assistance (and Application for Taxpayer Assistance Order); or
- d. The Case History shows that the taxpayer or representative provided oral authority.

IRM 13.1.6.12.2 - TAS Third Party Notification

(1) Form 911 has a paragraph which provides the taxpayer authorization for making TPCs and, if signed, waives the notice requirements of IRC 7602(c).

Note: When a TAS employee must contact a bank or landlord to verify the facts of the taxpayer's circumstances to expedite a release of levy or to expedite a refund, prior notice of TPC must be provided unless a signed authorization for TPC is received, e.g., a signed Form 911, Request for Taxpayer Advocate Service Assistance (and Application for Taxpayer Assistance Order).

(2) IRC 7602(c)(1) requires that IRS:

- Issue advance notice of TPCs;
- Intend, at the time such notice is issued, to contact third parties (the notice must state this intent);
- Specify in the notice the time period, not to exceed one year, within which the IRS intends to make the TPCs; and
- Send the notice at least 45 days before contact with the third party.

Upon request, the IRS will provide the taxpayer with a list of third parties that have been contacted.

Note: A TAS employee will rarely be required to provide taxpayers with prior notification that third parties have been contacted. First, when the taxpayer signs Form 911, Request for Taxpayer Advocate Service Assistance (and Application for Taxpayer Assistance Order), this requirement is waived. Second, the purpose of the contact by TAS must be to determine or collect the taxpayer's federal tax liability.

Example: A taxpayer calls TAS to assist with an underreported income issue, stemming from gambling winnings and withholding being correctly reported. The taxpayer did not provide Form 911, Request for Taxpayer Advocate Service Assistance (and Application for

Taxpayer Assistance Order). TAS contacts a casino to obtain verification of the gambling winnings and withholding. Since verification of income and withholding is needed to determine the taxpayer's tax liability and the taxpayer did not provide TAS with a signed Form 911, the requirement to notify the taxpayer of the TPC is required.

Example: A taxpayer signs and sends a Form 911, Request for Taxpayer Advocate Service Assistance (and Application for Taxpayer Assistance Order) requesting TAS assistance with an examination issue. The TAS employee must secure additional documentation from a third party to help the taxpayer substantiate deductions claimed on their tax return. Since the taxpayer provided TAS with a signed Form 911, the requirement to notify the taxpayer of the TPC is waived.

(3) If the taxpayer has not received a previous TPC notification, taxpayers can be notified of a TPC various ways, including oral authority, mail, fax, and hand delivery.

(4) If via oral authority:

- Each spouse/representative must be notified;
- Input TC 971 AC 616 on each spouse to record notification of a TPC; and
- Document taxpayer notification in TAMIS.

(5) If via mail:

- The case advocate should prepare Letter 3164-J, (Taxpayer Advocate) Third Party Contact Letter, or Letter 3164-J (SP), Third Party Contact Letter, Spanish version; a separate letter must be sent to each spouse/representative on jointly filed returns;
- Input TC 971 AC 616 on each spouse to record notification of a TPC;
- Wait 45 calendar days from the issue date of the letter prior to making any TPCs; and
- Document taxpayer notification in TAMIS.

(6) If via fax:

- See IRM 10.5.1.9.6.4, Faxing, for guidelines on faxing;
- Input TC 971 AC 616 on each spouse to record notification of a TPC;
- Wait 45 calendar days from the issue date of the letter prior to making any TPCs; and
- Document taxpayer notification in TAMIS.

(7) If via hand delivery:

- TPCs can begin immediately upon hand delivery of Letter 3164-J, if each spouse/representative agrees, but allow the taxpayer/representative an opportunity to provide the needed information before contacting third parties;
- Input TC 971 AC 616 on each spouse to record notification of a TPC; and
- Document taxpayer notification in TAMIS.

(8) Per Treas. Reg. section 301.7602(e)(1), taxpayers have the right to request a list of the third parties the IRS contact. The TAS Third Party Contact Coordinator fulfills these requests per IRM 25.27.1.5, Providing Taxpayers with TPC List. See TAS Third Party

Contact Coordinator, TAS Third Party Contact Coordinator for TAS Third Party Contact Coordinator contact information.

IRM 13.1.6.12.3 - Recording a Third Party Contact

(1) Complete Form 12175, Third Party Contact Report Form, to record the TPC and send it to the TAS Third Party Contact Coordinator as soon as possible after the contact is made. The TAS Coordinator's contact information can be found at TAS Third Party Contact Coordinator, TAS Third Party Contact Coordinator.

(2) Document the TAMIS Third Party Screen.