



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: 08/14/2024

NUMBER: tas-13-0824-0919

SUBJECT: TAS Authority

AFFECTED IRM(s)/SUBSECTION(s): 13.1.4

CHANGE(s):

IRM 13.1.4.2.2.4(2) To address IRS leadership structure and name changes.

(2) The authority to rescind or modify a TAD is granted to the NTA, the Commissioner of the Internal Revenue Service, and the Deputy Commissioner of the Internal Revenue Service.

Note: Although the authority to issue, rescind and modify a TAD is a delegated authority, Section 1301(a) of the Taxpayer First Act (TFA), enacted on July 1, 2019, requires the Commissioner or a Deputy Commissioner to take timely action on a TAD and requires the NTA to identify in her report to Congress any TAD which was not honored in a timely manner. Thus, the TAD appeal process and TAD reporting are statutory requirements. See IRC 7803 (c)(5).

IRM 13.1.4.2.3.4(9) Added new paragraph stating TAS does not have the delegated authority to use intercept procedures to have a refund sent to a different address.

(9) TAS does not have delegated authority to use or initiate intercept procedures to have a refund sent to a different address. TAS employees are not certifying officers. The authority to use or initiate intercept procedures is limited to certain IRS employees and is typically used by the IRS to intercept fraudulent refunds, when approved by a certifying officer for the applicable Campus. See IRM 25.25.10.16.2, Intercept Procedures, for more information.

Various grammatical or editorial changes, and corrections to links made throughout.