



YOUR VOICE AT THE IRS



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

September 11, 2024

Control No: TAS-13-0924-0003

Expires: 09/10/2026

Impacted IRM(s): IRM

13.1.16, IRM 13.1.17,

IRM 13.1.18, IRM

13.1.21

MEMORANDUM FOR TAXPAYER ADVOCATE SERVICE EMPLOYEES

FROM: /s/ Kim S. Stewart
Deputy National Taxpayer Advocate

SUBJECT: Interim Guidance on Centralization of New TAS Non-Congressional Systemic Burden cases

The COVID-19 pandemic adversely impacted IRS operations from which the IRS is still recovering. Additionally, over the past four years, new legislation was enacted creating new IRS work streams which must be addressed while continuing to work through backlogs and routine work. This inundated the IRS and strained their staffing and resources and resulted in an increase in taxpayer and taxpayer representative requests for assistance from the Taxpayer Advocate Service (TAS).

To address IRS backlogs, we temporarily modified our policy decisions in an attempt to streamline our processes and procedures to allow our employees to better handle the increase in requests for assistance. However, TAS case receipts are increasing for the third year in a row, and we project they will increase again next year. This results in large individual caseloads that cannot be effectively worked under our current processes and procedures. To mitigate these challenges TAS is issuing a series of interim guidance to further modify our procedures and processes temporarily to better serve and advocate for our taxpayers. These new modifications are aimed at reducing the volume of cases individually assigned to our employees and to centralize our taxpayers who are impacted by systemic delays and issues. This will allow our employees to actively advocate for those taxpayers with the most urgent need for TAS assistance while working those cases with common issues in a central team.

This memorandum modifies procedures for working new non-Congressional TAS criteria 5 – 7, Systemic Burden cases as defined in [IRM 13.1.7.3.2](#), TAS Case Criteria 5 – 7,

Systemic Burden. We are assigning our new non-Congressional Systemic Burden (Criteria 5 – 7) cases with a Date Assistance Request Received by TAS (DART) **after October 7, 2024** to a centralized group (Taxpayer Advocate Management Information System (TAMIS) Organization code (Org.) 4x) **except** for the following Systemic Burden cases:

- **Cases meeting the following Bulk Operations Assistance Request (OAR) Criteria:**
 - Refund Integrity Verification Operation (RIVO) Pre-Refund Wage Verification Hold (PRWVH);
 - Submissions Processing (SP) Form 1040X, Amended U.S. Individual Income Tax Return; and
 - Unprocessed Amended Returns claiming the Employee Retention Credit (ERC) requiring review and risking by the IRS.

- **Collection issues, i.e.,** active notice status that require a Command Code (CC) STAUP, or other collection hold (see [IRM 13.1.16.10.2](#), Suspending Collection Actions) and all Issue Code 700 series cases.

- **Employee Retention Credit (ERC) not meeting eligibility for the ERC Bulk OAR.**

- **Reopened cases.**

Note: Taxpayer inquiries meeting Economic Burden (as defined in [IRM 13.1.7.3.1](#), TAS Case Criteria 1-4, Economic Burden), Criteria 8, Best Interest of the Taxpayer (as defined in [IRM 13.1.7.3.3](#), TAS Case Criteria 8, Best Interest of the Taxpayer, Criteria 9, TAS Public Policy (as defined in [IRM 13.1.7.3.4](#), TAS Case Criteria 9, TAS Public Policy) and Systemic Burden cases with a DART before October 7, 2024, will continue to be worked using established procedures. See [IRM 13.1.16](#), Receipt and Intake of TAS Cases, and [IRM 13.1.18](#), Resolving TAS Cases.

Using the procedures outlined below, TAS employees working in the 4X group will evaluate and monitor these cases and close those that resolve on their own. Employees will also identify potential opportunities for new bulk OARs to negotiate with IRS Business Operating Divisions (BODs) and will identify potential new ways to partner with IRS BODs to solve systemic issues thereby reducing the need for TAS interventions. Employees may also recommend reassignment of some cases from TAMIS Org. Code 4X to local offices, if the issue cannot be worked systemically, is not resolving on its own, and can likely not be resolved without an individually assigned Case Advocate. These decisions will be made on a case-by-case basis as we learn more about the population of cases in Org. Code 4X.

I. Intake of Non-Congressional Criteria 5 – 7 Cases

Upon receiving a taxpayer inquiry for TAS assistance, TAS employees will follow procedures in [IRM 13.1.16](#) and will route new non-Congressional Systemic Burden cases not meeting the exceptions above (see [IRM 13.1.7.3.2](#)) using the procedures in [IRM 13.1.17.6](#), Transferring TAS Cases, to TAMIS Org. Code 4X using Transfer Reason Code (TRC) 0.

Note: Intake Advocates will not complete the TAMIS Initial Actions Screen for new non-Congressional Systemic Burden cases not meeting the exceptions above. This will allow Org. Code 4X employees to use the TAMIS Quick Closure screen in instances where the taxpayer's problem has resolved itself.

If an office is inadvertently assigned a non-Congressional Systemic Burden case with a DART after October 7, 2024 not meeting one of the exceptions, the office will use the procedures in [IRM 13.1.17.6](#) to transfer the case to TAMIS Org. Code 4X using TRC 0 prior to making contact with the taxpayer.

II. Procedures for Working Cases Assigned to Org. 4X

The following procedures will be used to work cases assigned to TAMIS Org. Code 4X:

A. Normal procedures for conducting initial, subsequent, and closing contacts are suspended for cases assigned to Org. Code 4X. Instead, Technical Analysis and Guidance (TAG) will generate letters using a systemic mail merge process to inform taxpayers that TAS has received their case and assigned it to a centralized group. This letter will explain that TAS will send interim letters on the status of the case, will contact them if additional information is required, and will send a closing letter once their case is resolved. TAG will include an email address in these letters taxpayers can use to ask questions or elevate changes in their situation.

B. Employees working TAMIS Org. Code 4X will monitor the group email address daily to:

1. Answer taxpayer questions concerning case status using standard language developed by TAG.
2. Identify time-sensitive issues that could adversely impact the taxpayer if actions are not taken immediately, and elevate the issue to management for transfer using procedures in [IRM 13.1.16.8.1](#), Immediate Elevation of Emergency Cases.
3. Identify changes in the taxpayer's situation making the case no longer eligible in Org. Code 4X, *i.e.*, the taxpayer is experiencing an economic burden, meets one of the exceptions to Org. Code 4X, or has a Congressional representative.

C. Normal case processing guidelines found in [IRM 13.1.18](#) are suspended for cases assigned to Org. Code 4X. Employees assigned to Org. Code 4X cases will routinely monitor the 4X inventory to identify those cases where the taxpayer's issue has resolved itself. For cases where the taxpayer's issue has resolved itself, employees assigned to Org. Code 4X will use the procedures in Appendix 1, TAMIS Guide for Closing Org. 4X Cases, to close the case on TAMIS. Each week, TAG will generate closing letters for those cases closed during the prior week.

D. TAS's Quality Review Program will not review cases closed in Org. Code 4X or for any time in which a case is assigned to Org. Code 4X.

E. Employees assigned to Org. Code 4X will be part of a tiger team consisting of non-bargaining unit members from TAG, Systemic Advocacy, and Case Advocacy who will review the cases assigned to Org. Code 4X to identify groups of cases where TAS may be able to advocate for resolution through a systemic fix or using new bulk OAR processes. ITAP employees may be asked, as part of their normal processes, to assist with analysis or Data Collection Instrument (DCI) type reviews of cases.

III. Procedures for Assigning Org. 4X Cases to Local Offices

A. Employees assigned to Org. Code 4X will work with a designated employee from Case Advocacy to reassign open cases where the taxpayer's issue is not resolved from TAMIS Org. Code 4X to local offices.

Note: LTAs may request a case assigned to TAMIS Org. Code 4X be returned to their office by sending an encrypted email to *TAS TAG Policy and Guidance.

B. For cases returned or reassigned to the local office, within five (5) workdays of reassignment, the receiving local office will review the case, set or update the Estimated Completion Date, and contact the taxpayer or representative to provide a status update and then work the case following normal case processing procedures in [IRM 13.1](#), Taxpayer Advocate Case Procedures. TAS Initial Case Contact requirements and timeframes are suspended for these cases.

TAS will continue to analyze the effectiveness of the centralization of new Non-Congressional Systemic Burden cases. The Deputy National Taxpayer Advocate may modify or rescind this guidance at any time by notifying TAS employees through the issuance of a TAS Welcome Screen article discussing the change in guidance.

Effect on Other Documents: TAS will not incorporate this guidance into the next revision of [IRM 13.1.16](#), Receipt and Intake of TAS Cases; [IRM 13.1.17](#), Transferring TAS Cases; [IRM 13.1.18](#), Resolving TAS Cases; or [IRM 13.1.21](#), Closing TAS Cases. In the event any IRM with provisions discussed in the IGM is published while this IGM is in effect, this IGM will supersede the newly published IRM until the IGM expires or is rescinded.

Please contact [Kelly McConnell](#), Acting Deputy Executive Director of Case Advocacy, Technical Support, at (208) 363-8845, if you have questions.

www.irs.gov