



OFFICE OF THE TAXPAYER ADVOCATE  
WASHINGTON, DC 20224

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MEMORANDUM FOR TAXPAYER ADVOCATE SERVICE EMPLOYEES

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

SUBJECT: Interim Guidance on Centralization of Certain Cases Meeting  
Established Bulk Operations Assistance Request Criteria and  
Processes

A primary mission of the Taxpayer Advocate Service (TAS) is to protect taxpayer's rights and provide impartial and confidential advocacy on behalf of taxpayers. To accomplish this critical component of our mission, TAS continues to focus our advocacy efforts with the IRS on addressing process backlogs that impact taxpayers. The backlogs experienced by the IRS have strained their staffing and resources, and resulted in an overall increase in TAS cases as taxpayers and taxpayer representatives seek out TAS for assistance.

To address IRS backlogs and to improve our service and timeliness to the taxpayers we serve, we temporarily modified some TAS case processing policies to streamline our processes and procedures so that case advocates can accommodate the increase in requests for assistance and have the opportunity to meaningfully and impactfully advocate for our taxpayers. To continue our mission of advocacy and to further mitigate the challenges of these increases, TAS is issuing a series of interim guidance to further modify procedures and processes temporarily to allow case advocates to better serve and advocate for our taxpayers. The process enhancements are designed to improve case processing efficiency of cases with similar systemic issues, reduce the volume of cases individually assigned to case advocates and improve the distribution of cases among the TAS local offices.

**Centralization of Bulk Operations Assistance Requests (OAR)**

This memorandum modifies procedures for working the following TAS cases, where established bulk Operations Assistance Request (OAR) criteria is met:

- Refund Integrity Verification Operation (RIVO) Pre-Refund Wage Verification Hold



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(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.

Employees will begin transferring cases meeting these criteria, as discussed below, on **December 16, 2024**.

Note: Employees will not transfer existing cases where the case was previously or is currently included in either the RIVO PRWVH or SP 1040X Bulk OARs. These cases will remain assigned to the local office.

## **I. RIVO PRWVH AND SP 1040X CASES MEETING BULK OAR CRITERIA**

This interim guidance provides for the transfer of new and preexisting TAS cases meeting established bulk OAR criteria involving RIVO PRWVH and SP 1040X, from local office inventories to centralized Org. Codes in the Taxpayer Advocate Management Inventory System (TAMIS). A designated group of TAS employees will work these cases to closure using preexisting Bulk OAR procedures.

Employees will transfer new and preexisting cases, both Congressional and non-congressional, with Issue Code (IC) 045, Pre-Refund Verification Hold, and IC 330, Amended Returns, and meeting established Bulk OAR criteria as follows:

- Transfer RIVO PRWVH to Org. Code 1X.
- Transfer SP 1040X to Org. Code 2X.

Prior to transferring qualified new cases to the applicable centralized Org. Code, the Case Advocate will review the case and determine if bulk OAR criteria are met within five (5) business days of the date the case is initially assigned or transferred to the local office. Pre-existing cases meeting Bulk OAR criteria and where an individual OAR has not already been issued will be transferred as they are identified by case advocates working the case(s). If unusual circumstances are identified, the case will be elevated to local office management for a transfer determination.

**Note:** TAS employees will contact management immediately to discuss the case when they identify a time-sensitive issue that could adversely impact the taxpayer if actions are not taken immediately. See [IRM 13.1.16.8.1](#), Immediate Elevation of Emergency Cases.

For cases where bulk OAR criteria are met and initial contact has not been made, the

requirements to perform initial contact, next contact, follow-up actions and closing requirements are suspended. Instead, for non-congressional cases, a mail merge letter process will be used to inform the taxpayer that we've assigned their case, to a centralized group for resolution. These letters inform the taxpayer that TAS will not provide periodic status updates about their case, we may contact them to request additional information if needed and will send a closing letter once their case has been resolved.

For cases where bulk OAR criteria are not met, initial contact must be made by the case advocate. Initial contact requirements are **not** suspended for these cases.

Note: Cases can be transferred to Org. Code 1X or 2X at any time throughout the life of the case if bulk OAR criteria are met.

For Congressional cases, the Local Taxpayer Advocate (LTA) (or designee) will serve as the point of contact with Congressional Offices. The mail merge letter process discussed above will not be used. The LTA (or designee) will:

- conduct initial contact per [IRM 13.1.18.6](#), Initial Contact Completed by Case Advocates;
- inform the Congressional office that the case has been assigned to a designated team specializing in their constituent's issue;
- set realistic expectations and respond to inquiries and requests for updates appropriately;
- provide updates as part of their normal interactions with the Congressional office;
- request additional information, if necessary to resolve the constituent's issue,
- complete the closing contact; and
- document all conversations in TAMIS history.

**Note:** A Business Object Enterprise (BOE) Report, LTA Cong Status Report, is available to assist with communicating status updates on these cases with the Congressional offices.

### **Transferring and Working Org. Code 1X and 2X Cases**

Before transferring a case to Org. Code 1X or 2X, case advocates:

1. Will document the TAMIS history with their determination per the applicable bulk OAR instructions:
  - RIVO (Pre-Refund Wage Verification Hold) Bulk OAR Instructions
  - SP 1040X Bulk OAR Instructions
2. Will **NOT** complete the TAMIS Initial Actions Screen, if not previously

completed.

3. Will **NOT** set a Next Contact Date (NCD), Follow Up Date (FUD), or Estimated Completion Date (ECD). Any existing NCDs, FUDs and ECDs can be closed using the transfer date.
4. Will transfer the case to the appropriate centralized TAMIS Org. Code, as described above, using the procedures in [IRM 13.1.17.6](#), Transferring TAS Cases. Employees will use Transfer Reason Code 3, TAS Office Workload Distribution, and notify their manager of the transfer.
5. Once transferred to the appropriate centralized TAMIS Org. Code, the centralized team will review the case to ensure it meets bulk OAR criteria.
  - For cases where bulk OAR criteria is not met, the case will be returned to the local office for advocacy and normal case processing per [IRM 13.1](#).
  - For cases meeting bulk OAR criteria, the centralized team will advocate via the bulk OAR process and close the case once the bulk OAR is completed, if appropriate.
  - For cases where other issues are present subsequent to the completion of the bulk OAR, the case will be returned to the local office for further advocacy and normal case processing per [IRM 13.1](#).

The centralized team will send an encrypted email notification of the reassignment to the originating local office.

**Note:** LTAs may request a case assigned to TAMIS Org. Code 1X or 2X be returned to their office by sending an encrypted email to \*TAS TAG Policy and Guidance.

6. For cases returned to the local office, within five (5) workdays of reassignment, the receiving local office will review and assign the case to a case advocate to, set or update the ECD, 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.
7. For cases where the bulk OAR has resolved the taxpayer's issue, employees assigned to Org. Code 1X will use the procedures in Appendix 1, TAMIS Guide for Closing Org. 1X through 4X Cases, to close the case on TAMIS. Each week, Technical Analysis and Guidance (TAG) will generate closing letters for those cases closed during the prior week.
8. TAS's Quality Review Program will not review cases closed in Org. 1X or 2X or for the time during which a case is assigned to Org. 1X or 2X.

## II. ERC CASES MEETING BULK OAR CRITERIA

This interim guidance provides for the transfer of cases from local TAS office inventories to Org. Code 3X in TAMIS, for both Congressional and non-congressional cases involving amended returns claiming the ERC and that meet all the criteria listed below:

- scanned into CII;
- in active inventory;
- have not been processed; and
- require analysis and risking by the IRS. from local office inventories to Org. Code 3X in TAMIS.

A designated group of TAS employees will work these centralized cases to closure via established Bulk OAR processes.

Due to their complexity, new ERC cases will receive a preliminary review and analysis by the Internal Technical Advisory Program (ITAP) prior to transfer to TAMIS Org. Code 3X to confirm bulk OAR criteria has been met. Upon identifying a case involving an unprocessed amended return claiming ERC, the local office will review the case and determine if the amended return is processible and that the other bulk OAR criteria is met per TAS Employee Retention Credit (ERC) Claim Processible Verification Procedures. In addition, upon identifying a pre-existing case included in an ERC Bulk OAR, case advocates will elevate the case to local office management to consider transfer to Org. Code 3X.

Cases open in exam are not eligible for transfer to Org. Code 3X. If a case involves several tax periods, some of which are open in exam and some meeting bulk OAR criteria, the case will remain in the local office. Follow the TAS Employee Retention Credit (ERC) Claim Processible Verification Procedures so that eligible tax periods can be included in the bulk OAR while the local office retains the case to advocate for the tax periods open in exam.

**Note:** TAS employees will contact management immediately to discuss the case when they identify a time-sensitive issue that could adversely impact the taxpayer if actions are not taken immediately. See [IRM 13.1.16.8.1](#), Immediate Elevation of Emergency Cases.

**Initial actions and the initial contact must be completed** before ITAP will be able to complete their case review and determine eligibility for inclusion in an ERC Bulk OAR. However, NCDs, FUDs, ECDs and closing requirements on cases transferred to Org. Code 3X are suspended. Instead for non-congressional cases a mail merge letter process will be used to inform the taxpayer that their case has been reassigned to a centralized group for resolution. These letters inform the taxpayer that TAS may

provide periodic status updates about their case, may contact them to request additional information if needed, and will send a closing letter once their case has been resolved.

For Congressional cases, as explained above for cases centralized in Org. Code 1X and 2X, the mail merge letter process will not be used for Org. Code 3X cases. The LTA (or designee) will serve as the point of contact with Congressional Offices.

**Note:** A BOE Report, LTA Cong Status Report, is available to assist with communicating status updates on these cases with the Congressional offices.

### **Transferring Cases**

Before transferring a case to Org. Code 3X:

1. The case advocate will document TAMIS history with their determination per TAS Employee Retention Credit (ERC) Claim Processible Verification Procedures.
2. The case advocate will complete initial actions and initial contact.
3. TAG will extract a weekly listing of cases using BOE and prepare a Data Collection Instrument (DCI). This DCI will be remitted biweekly to designated ITAP Account Technical Advisors (ATAs).
4. The ATA(s) will conduct an additional case review to ensure the case meets bulk OAR criteria. Technical Analysis & Guidance (TAG) will notify the local office:
  - For cases **NOT** meeting criteria, the case advocate will retain ownership of the case and work the case according to normal case processing procedures per [IRM 13.1](#), Taxpayer Advocate Case Procedures within five (5) workdays of notification.
  - For cases meeting criteria, that the case advocate must transfer the case to the TAMIS Org. Code 3X within five (5) workdays of notification using the procedures in [IRM 13.1.17.6](#), Transferring TAS Cases, and notify their manager of the transfer. Case advocates will use Transfer Reason Code 3, TAS Office Workload Distribution. Case advocates **should not** transfer a new case to Org. 3X for inclusion in a bulk OAR until they are notified by TAG to do so. TAG will return any case prematurely referred to Org. 3X to the local office.
5. Org. Code 3X will advocate via the bulk OAR process through case closure (if the only case issue was resolved by the Bulk OAR process). For cases where other issues are present the case will be returned to the local office for advocacy and normal case processing per [IRM 13.1](#), Taxpayer Advocate Case Procedures, once work on the bulk OAR has been completed. Org. Code 3X will send an



encrypted email notification of the transfer to the originating local office.

**Note:** LTAs may request a case assigned to TAMIS Org. Code 3X be returned to their office by sending an encrypted email to \*TAS TAG Policy and Guidance.

6. For cases returned to the local office, within five (5) workdays of transfer, the receiving local office will review and assign the case, to a case advocate to work the case following normal case processing procedures, [IRM 13.1](#), and contact the taxpayer or representative to provide a status update.
7. For cases where the bulk OAR has resolved the taxpayer's issue, employees assigned to Org. Code 3X will use the procedures in Appendix 1, TAMIS Guide for Closing Org. 1X through 4X Cases, to close the case on TAMIS. Each week, TAG will generate closing letters for cases closed during the prior week.
8. TAS's Quality Review Program will not review cases closed in Org. 3X or for the time during which a case is assigned to Org. 3X.

### **III. BULK OAR PRECEDENCE DETERMINATION**

There may be instances where a case meets the criteria for more than one bulk OAR. When this occurs, precedence should be applied as indicated below. Precedence has been determined based on the length of time it is expected for each bulk OAR to be processed, with one (1) being most expeditious resolution and three (3) being the least expeditious.

1. RIVO PRWVH (Org. Code 1X)
2. SP 1040X (Org. Code 2X)
3. ERC (Org. Code 3X)

TAS will continue to monitor the effectiveness of the bulk OAR processes and centralization. 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.