



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

13.1.10

MARCH 20, 2023

EFFECTIVE DATE

(03-20-2023)

PURPOSE

- (1) This transmits revised IRM 13.1.10, Taxpayer Advocate Case Procedures, Special Processes.

MATERIAL CHANGES

- (1) Various grammatical or editorial changes and corrections to links made throughout.
- (2) 13.1.10.1.1 Updated TBOR content and moved it to this location based on guidance from the Division Counsel/Associate Chief Counsel (National Taxpayer Advocate Program) and Branch 3 of the Associate Chief Counsel (Procedure and Administration).
- (3) IRM 13.1.10.6(9) Removed information regarding TAS Van which is no longer operational.
- (4) IRM 13.1.10.6(9) Updated section to incorporate clarification from QRIS 10950. QRIS 10950 will be obsoleted upon publishing of IRM 13.1.10
- (5) IRM 13.1.10.10 Added clarification about procedures and user fees for requesting letter ruling or determination letter.
- (6) IRM 13.1.10.11(2) Added clarification for holds on SBREFA cases from QRIS 10743. QRIS 10743 will be obsoleted upon publishing of IRM 13.1.10.
- (7) IRM 13.1.10.11(5), (7) and (8) Updated section to incorporate clarification from QRIS 10983 and added information regarding FPLP. QRIS 10983 will be obsoleted upon publishing of IRM 13.1.10
- (8) IRM 13.1.10.12(1) Moved general TBOR content to 13.1.10.1.1. Added specific TBOR content related to taxpayers' right to appeal.
- (9) IRM 13.1.10.13.1(3) Replaced obsolete IRM reference 13.6.1.13.6(4), E-mail Restrictions with 10.5.1.6.8, Email, and 10.8.1.3.19.2.1, Electronic Mail (Email) Security.
- (10) IRM 13.1.10.13.3 Added TAG mailbox for employees to notify the TAS FOIA Coordinator of FOIA requests
- (11) Exhibit 13.1.10-1 Removed specific TBOR rights referenced based on guidance from the Division Counsel/Associate Chief Counsel (National Taxpayer Advocate Program) and Branch 3 of the Associate Chief Counsel (Procedure and Administration).

EFFECT ON OTHER DOCUMENTS

This revision supersedes IRM 13.1.10, dated December 19, 2019

AUDIENCE

Taxpayer Advocate Service employees

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Support

13.1.10
Special Processes

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13.1.10.1
(03-20-2023)
Program Scope and Objectives

- (1) **Purpose:** This section provides direction on handling special processes involving case-related work.
- (2) **Audience:** These procedures apply to TAS employees working cases.
- (3) **Policy Owner:** The Executive Director Case Advocacy, Intake and Technical Support (EDCA-ITS), who reports to the Deputy National Taxpayer Advocate (DNTA).
- (4) **Program Owner:** The Director, Technical Analysis and Guidance, who reports to the EDCA-ITS.

13.1.10.1.1
(03-20-2023)
Authority

- (1) Pursuant to IRC 7803(c), the Office of the Taxpayer Advocate (known as the Taxpayer Advocate Service (TAS)) assists taxpayers in resolving problems with the IRS.
- (2) The Taxpayer Bill of Rights (TBOR) lists rights that already existed in the tax code, putting them in simple language and grouping them into 10 fundamental rights. Employees are responsible for being familiar with and acting in accord with taxpayer rights. See IRC 7803(a)(3), Execution of Duties in Accord with Taxpayer Rights. For additional information about the TBOR, see <https://www.irs.gov/taxpayer-bill-of-rights>.

13.1.10.1.2
(03-20-2023)
Responsibilities

- (1) TAS employees performing casework are responsible for conducting the special processes contained herein.
- (2) TAS managers are responsible for ensuring employees within their purview are following the procedures contained herein.

13.1.10.1.3
(03-20-2023)
Program Reports

- (1) Reports to monitor the quality of TAS cases are derived from TAMIS and the TAS Case Quality Review System (CQRS).
 - a. The CQRS generates monthly and fiscal year cumulative reports as well as specific queries for data analysis.
- (2) TAS uses Business Objects Enterprise (BOE) to generate reports to monitor office inventory levels and case transfers.

13.1.10.1.4
(03-20-2023)
Terms

- (1) Exhibit 13.1.10-1 contains a list of terms used throughout this IRM.

13.1.10.1.5
(03-20-2023)
Acronyms

- (1) Exhibit 13.1.10-2 contains a list of acronyms and their definitions used throughout this IRM.

13.1.10.1.6
(03-20-2023)
Related Resources

- (1) This is a list of relevant IRMs TAS Case Advocacy employees will use in conjunction with this IRM:
 - IRM 1.2.2, Servicewide Delegations of Authority
 - IRM 4.19.13.26.3, Taxpayer Replies During the Postponement Period
 - IRM 5.1.9.4.1, Exclusions from CAP
 - IRM 5.11.7, Automated Levy Programs
 - IRM 5.19.5.7.2, R2 – Taxpayer Advocate Service/Congressional

- IRM 5.19.1.5.11, Killed in Terrorist Action (KITA), Killed in Action (KIA), and Astronauts Killed in the Line of Duty
- IRM 5.19.10.6, Combat Zone Accounts
- IRM 8.1.10.2.1.2, Taxpayer Advocate Service (TAS)
- IRM 11.3, Disclosure of Official Information
- IRM 13.1.4.2.3.15, Levy Release Authority and Return of Levy Proceeds
- IRM 13.1.5, Taxpayer Advocate Service (TAS) Confidentiality
- IRM 13.1.7.3, TAS Case Criteria
- IRM 13.1.12, Internal Technical Advisor Program
- IRM 13.1.16.14, Contacts Not Meeting TAS Criteria (Nonfrivolous Inquiries)
- IRM 13.1.18, Resolving TAS Cases
- IRM 13.1.20, TAS Taxpayer Assistance Order (TAO) Process
- IRM 13.1.21.2.1, Closing Actions
- IRM 13.6, Taxpayer Advocate Service Communications
- IRM 21.1.3.2.3, Required Taxpayer Authentication
- IRM 21.1.3.2.4, Additional Taxpayer Authentication
- IRM 21.1.3.3, Third Party (POA/TIA/F706) Authentication
- IRM 21.3.7, Processing Third Party Authorizations onto the Centralized Authorization File (CAF)
- IRM 21.3.10.3.6, References for Various Authorizations
- IRM 21.1.3.12, Suicide Threats
- IRM 21.5.2.4.8.2, Suppressing Balance Due Notices
- IRM 21.5.6, Freeze Codes
- IRM 25.4.1, Potentially Dangerous Taxpayer
- IRM 25.4.2, "Caution Upon Contact" Taxpayer
- IRM 25.16.1, Program Guidelines

13.1.10.2
(03-20-2023)

Obtaining Legal Advice from Chief Counsel

- (1) When working cases, TAS employees may come upon issues that are beyond the scope of their expertise. Options include discussing the case with the TAS employee's manager or lead, or consulting a TAS Technical Advisor (Account Technical Advisor, Revenue Officer Technical Advisor, or Revenue Agent Technical Advisor). Technical Advisors are the primary source for interpreting IRS policies and procedures. Other options include consulting with the Operating Division (OD) or Functional Unit, or one of the TAS Attorney Advisors. If legal advice is needed to resolve a case, the Office of Chief Counsel is responsible for interpreting the Internal Revenue Code (IRC). See IRC 7803(b)(2).
- (2) Generally, the field offices of the Division Counsel (Small Business/Self Employed (SB/SE)) will provide legal support or advice, whether oral or written, to TAS. In every Counsel SB/SE post of duty there is a manager or senior attorney designated as the point of contact (SB/SE contact) for TAS issues. A list of SB/SE contacts can be found on the *Division Counsel/Associate Chief Counsel (National Taxpayer Advocate Program)* website.
 - a. The local SB/SE office will be responsible for providing advice for all legal issues that relate either to SB/SE or Wage & Investment (W&I), formulating and referring matters for coordination with the National Office, and coordinating legal services with other SB/SE offices.
 - b. When TAS employees raise Large Business & International (LB&I) or Tax Exempt and Government Entities (TE/GE) issues, the local SB/SE office

must coordinate its response with the respective Area Counsel for LB&I or TEGE or refer the case for assignment through the Area Counsel for LB&I or TEGE.

- (3) Advice on issues involving personnel, labor, and procurement should be requested from General Legal Services (GLS). Similarly, advice on criminal tax matters should be requested from the local Criminal Tax (CT) Counsel office. A list of local GLS and CT Counsel contacts can be found on the *Division Counsel/Associate Chief Counsel (National Taxpayer Advocate Program)* website.
- (4) The Office of the Division Counsel/Associate Chief Counsel (National Taxpayer Advocate Program) (CNTA) also provides legal advice to TAS. The following issues are under the jurisdiction of CNTA:
 - Internal Revenue Code IRC 7803(a)(3), Taxpayer Rights
 - IRC 7803(c), including the Local Taxpayer Advocate's (LTA) discretion not to disclose information to the IRS under IRC 7803(c)(4)(A)(iv)
 - IRC 7811, Taxpayer Assistance Orders
 - IRC 7526, Low-Income Taxpayer Clinics
 - Taxpayer Advocate Directives
 - The scope of TAS's statutory authority or delegated authority
 - Issues regarding TAS legislative proposals or any matter related to the National Taxpayer Advocate's reports to Congress
- (5) Counsel's procedures for providing legal advice to TAS are included in *Chief Counsel Directives Manual (CCDM)*, Advice to Taxpayer Advocate Service.
- (6) Remember that CNTA serves a liaison function; CNTA can locate a subject matter expert in the Office of Chief Counsel to which an inquiry should be directed, can check on the status of any request for assistance pending in Counsel and when necessary, can elevate the matter for quicker resolution.

13.1.10.2.1
(03-20-2023)
Who Initiates Contact

- (1) If the TAS employee believes that legal advice is needed, the TAS employee should first request assistance from the Internal Technical Advisor Program (ITAP). ITAP will either answer the question, or recommend a request for legal advice from the SB/SE, GLS or CT contact. See IRM 13.1.12.2.4, Technical Advisor Case Actions. All requests for Counsel advice should be routed through the TAS employee's manager and when appropriate, through the Executive Director Systemic Advocacy (EDSA) or the Executive Director Case Advocacy (EDCA). The manager will determine who will request advice from the appropriate SB/SE, GLS, or CT contact.
- (2) If a case has been elevated to a Deputy Executive Director Case Advocacy (DEDCA) who determines that legal advice is warranted, and the LTA office did not request advice initially, the LTA should request advice on behalf of the DEDCA from the SB/SE, GLS or CT contact.
- (3) Keep in mind that there will be times when a TAS employee will seek advice from CNTA rather than the SB/SE, GLS, or CT contact. See also IRM 13.1.20.4(3), Steps to Take in Issuing a Taxpayer Assistance Order.

13.1.10.2.2
(03-20-2023)
Advice Requests

- (1) The facts and circumstances of a case will often dictate whether an oral or written response from Counsel is necessary. When contacting the designated SB/SE, GLS, or CT contact (or CNTA), have available a summary of the relevant facts and questions. The SB/SE, GLS, or CT contact (or CNTA) will either answer the question or refer it to the appropriate attorney. Counsel's policy is to acknowledge requests for advice within one business day. See *CCDM 33.1.2.1(2)*.
- (2) At the request of Counsel or whenever legal assistance requires the review or analysis of a complicated set of facts, prepare a written request (signed by the DEDCA, LTA or Taxpayer Advocate Group Manager (TAGM)) clearly stating:
 - a. The legal issue for which advice is being sought.
 - b. A summary of the relevant facts and case history.
 - c. An analysis (if any) of the appropriate statute or other law.
 - d. A description of any prior contacts on the case with other IRS employees or Chief Counsel attorneys (if Counsel advice was previously provided, include a copy).
 - e. A proposed response date.
 - f. The TAS employee's name and telephone number.

Note: When requesting advice from Counsel, remind Counsel of the requirement of keeping the taxpayer's information confidential. See IRM 13.1.5.9, Disclosure to Counsel, DOJ, or the U.S. Attorney's Office.

13.1.10.2.3
(03-20-2023)
Timeframes for Advice by Counsel

- (1) The assigned Counsel attorney should contact the TAS employee (by phone or e-mail) to confirm receipt of a written request, determine when a response is needed, and discuss the anticipated date by which Counsel will provide a response. In discussing the response date, consider the need to avoid unnecessary hardship for the taxpayer and the need for Counsel to coordinate with their Subject Matter Experts or work with other offices in the IRS.
- (2) The TAS employee will keep both the taxpayer and the assigned attorney informed about any significant developments in the case while Counsel is preparing legal advice.
- (3) If Counsel does not provide legal advice by the agreed upon date, the TAS employee will contact the assigned attorney to determine the reason for the delay. If the taxpayer will not experience additional hardship, consider an adjusted response date. If the taxpayer will experience additional hardship and the attorney anticipates a continued delay, advise the attorney of the need and reasons for the expedited consideration. If the attorney is unable to provide a response within a time frame that is workable, the TAS employee will contact the TAS manager and have him or her contact the attorney's manager to discuss options. In the event of a continued delay, the TAS manager should contact CNTA for assistance.

13.1.10.2.4
(03-20-2023)
Additional Review by Counsel

- (1) When Counsel provides legal advice in response to the TAS employee's request and the TAS employee disagrees with the advice, the TAS employee should first discuss the advice with the immediate TAS manager. If the TAS manager shares the TAS employee's concerns, the TAS manager should discuss the advice with the Counsel attorney who provided the advice and, as appropriate, the attorney's manager. The TAS employee and/or TAS manager may seek advice or support from ITAP, if necessary, see IRM 13.1.12, Internal

Technical Advisor Program. The conversation(s) should be documented on TAMIS. If no agreed resolution is reached following those discussion(s) and the TAS manager believes further review of the advice is warranted (for example, due to the difficulty or importance of the issue or case, or if the nature of the taxpayer's complaint or request for assistance might reasonably be perceived as raising a question about impartiality), the TAS manager will provide a copy of the advice to the DEDCA; if the DEDCA concurs with elevating the matter further, the TAS manager will bring the matter to the attention of CNTA.

- (2) CNTA will ensure the matter is appropriately reviewed, and will coordinate with the appropriate Counsel function as necessary.

13.1.10.2.5
(03-20-2023)
**Significance of Counsel
Advice**

- (1) The position of the IRS is established in published guidance (*e.g.*, Treasury regulations, revenue rulings, revenue procedures). Although written legal advice including emails, may be made available for public inspection, the advice does not set precedent regardless of the Counsel function (*e.g.*, SB/SE, GLS, or CNTA) that issues the advice.
- (2) TAS employees and other IRS personnel should not rely on the advice when resolving any case other than the case in which the advice was issued. However, it may be helpful in thinking through the issues of a similar case. Any general (non-case specific) legal analysis shown in the advice may be helpful in the TAS employee's analysis of other cases with similar issues. The actual advice is not to be relied on for any other case.
- (3) Counsel's written advice may be shared with other TAS employees or OD employees who have a "need to know" because the employee is working with the same taxpayer on the same issue, although with respect to a different year, or because the other TAS employee has systemic advocacy responsibilities that may require the employee to have knowledge of all advice regarding a particular topic. Similarly, an OD employee has a "need to know" when you want to share the advice with the OD to get the appropriate relief for the taxpayer's case you are working. TAS employees also need to remember that sharing the written advice given by Counsel with others who were not the intended audience could have legal consequences (including the IRS's ability to protect privileged information). When in doubt check with the author of the Counsel advice before sharing.
- (4) Whenever possible, incorporate the Counsel advice into a TAS document (*e.g.*, a letter to the taxpayer.) Do not provide a copy of the Counsel advice to the taxpayer. If you think it is important to share Counsel's written advice in order to convey with clarity, the conclusions reached, please consult with your manager and the Counsel attorney who provided the advice.

13.1.10.2.6
(03-20-2023)
**Requests for TAS
Employees to Testify or
Produce IRS Records or
Information**

- (1) Occasionally, TAS employees may receive a request for testimony or production of IRS records or information in ongoing litigation. Such requests may come directly from the Department of Justice or the United States Attorney's Office. These requests could arise in a variety of contexts, including civil tax litigation in which the IRS Office of Chief Counsel or the Department of Justice represents the government, or criminal litigation in which the United States Attorney's Office represents the government. Frequently these requests are forwarded through SB/SE Counsel or the Criminal Investigation Division. These requests are not subject to the confidentiality provision in IRC 7803(c)(4)(A)(iv).

Do not use the CA and the LTA Confidentiality Questionnaires. See IRM 13.1.5.5(5), Discretion Not to Disclose: IRC 7803(c)(4)(A)(iv).

- (2) TAS employees must obtain prior approval before they produce IRS records or information or testify in judicial or administrative proceedings in response to such a request. The request may be in the form of a subpoena, notice of deposition, or court order. See IRM Exhibit 1.2.2-2, Delegation Order 11-2 (Rev. 4), Reference Chart, for details about who can authorize testimony and production of IRS records or information.
- (3) When a TAS employee receives such a request, the TAS employee should raise this through the management chain to the DEDCA who will contact CNTA for advice. The TAS employee must also immediately contact their local SB/SE Counsel contact for assistance with the testimony authorization and related issues.
- (4) If the TAS employee's testimony is necessary, a testimony authorization may be required, depending on who requested the testimony (government, taxpayer, or third party), whether the government is a part to the case, and whether the testimony relates to "IRS matters," "non-IRS matters," and "IRS congressional matters." See CCDM 34.9.1, Disclosure, Testimony, and the Production of Documents, and IRM Exhibit 1.2.2-2. Local SB/SE Counsel may need to prepare the testimony authorization in accordance with IRM 11.3.35, Requests and Demands for Testimony and Production of Documents. A testimony authorization is always required if a person other than the government (i.e., taxpayer or third party) has subpoenaed the employee to testify, regardless whether the testimony relates to an IRS matter, a non-IRS-matter, or an IRS congressional matter.
- (5) In addition to working with Counsel, the affected TAS employee will work with the local disclosure officer.
- (6) The requirement to contact CNTA for advice applies regardless of whether the IRS is a party to the litigation which generates the request for testimony or production of records.

13.1.10.3
(03-20-2023)

Misuse of IRC 6103(f)

- (1) IRC 6103(f)(1) provides for the disclosure of returns or return information upon receipt of a written request from the Chairman of the Committee on Ways and Means of the House of Representatives, the Chairman of the Committee on Finance of the Senate, or the Chairman of the Joint Committee on Taxation. Similarly, IRC 6103(f)(2) provides for the disclosure of return or return information upon receipt of a written request from the Chief of Staff of the Joint Committee on Taxation. If any return or return information can be associated with or otherwise identify, directly or indirectly, a particular taxpayer, the IRS will furnish the return or return information to the committee only when the committee is sitting in closed executive session unless the taxpayer otherwise consents in writing to the disclosure.
- (2) Only officials with authority under Delegation Order 11-2 (Rev. 3), (IRM 1.2.2.11.2, Delegation Order 11-2 (Rev. 4), Authority to Permit Disclosure of Tax Information and to Permit Testimony or the Production of Documents) or its successor may approve disclosure to Congressional committees under IRC 6103(f). The National Taxpayer Advocate has been delegated the authority to disclose returns and return information to Congressional committees. IRC 6103(p)(3) provides that an accounting of such disclosures be made.

- (3) IRM 11.3.4, Congressional Inquiries, provides disclosure guidelines for Congressional committees, and sets out record keeping requirements when making disclosures to Congressional committees.
- (4) The Internal Revenue Service Restructuring and Reform Act of 1998 (RRA 98), 1203(b)(7), deals with the willful misuse of provisions of IRC 6103(f) for concealing information from a Congressional inquiry. Such misuse of IRC 6103(f) would subject the employee to disciplinary action. The Director, Legislative Affairs, should be informed immediately of any request for tax information from a Congressional committee under IRC 6103(f).

13.1.10.4
(03-20-2023)
**Handling Suicide
Threats**

- (1) Some taxpayers are under great stress, while some others may have underlying mental health problems. TAS employees are not expected to counsel these taxpayers, but sometimes need to reach out to other authorities and resources to get them the help they need in an empathetic, respectful manner.
- (2) TAS may receive a case where the suicidal intention is stated or hinted at in correspondence or in a voicemail. In these situations, notify a manager of the suicide threat and prepare what is going to be said before contacting the taxpayer.
- (3) The TAS employee may also experience instances when talking to taxpayers either in person or on the telephone when they indicate suicidal intentions, either directly or indirectly. These communications are not only sensitive, but may be uncomfortable as well. Take the threat seriously.
- (4) Document in TAMIS all conversations with taxpayers, law enforcement officials, and other IRS and TAS employees, including managers.

13.1.10.4.1
(03-20-2023)
**What to Do When the
Taxpayer Threatens
Suicide**

- (1) When the taxpayer threatens suicide over the phone:
 - **Stay calm and remain on the phone with the taxpayer.**
 - Listen to the taxpayer.
 - Ask concerned questions.
 - Respond effectively.
 - Determine the information needed to notify the authorities who can help the taxpayer.
- a. If the inquiry is a live phone call, ask the taxpayer for the location (including phone number) from which they are calling. Document the taxpayer's address and location.
- b. Alert a manager, or the manager's designee to the suicide threat situation immediately (*e.g.*, write a note and hand it to a co-worker, wave for assistance, send a message via Microsoft Teams, etc.) so that the manager or designee is aware of the situation and may take over the call. **Do not transfer the call or place the taxpayer on hold.**
- c. If the manager or designee is unavailable, ask another employee to immediately contact the local law enforcement or government suicide prevention authority. Report the suicide threat and the taxpayer's location to the local authorities. When a phone number or the caller's location is obtained from the caller, the IRS can relay this information to local authorities. This is not a disclosure of return/account information. See IRM 13.1.10.4.3, Discussion of Disclosure Issues, for situations when the taxpayer's location is not obtained from the taxpayer.

- d. While reporting a suicide threat to local law enforcement authorities, state only that the threat was made during a contact involving “official business.” Be careful not to mention the underlying reason for the taxpayer’s call.
- e. Contact the local Disclosure Officer as soon as possible and inform him or her of the threat and what information was disclosed to State or Federal law enforcement. Contact should be made if a threat is received either orally or from correspondence.

(2) When a taxpayer threatens suicide in person:

- a. Stay calm.
- b. Immediately send for a manager or lead.

Note: TAS employees should always notify their manager when meeting taxpayers in person.

- c. The manager or lead will contact the local law enforcement agency or government suicide prevention authority to report the threat and the office location.
- d. Ask the taxpayer for their personal address. Should the taxpayer leave the office before the local authorities arrive, you may then give this information to them.
- e. If the manager or acting manager is not immediately available, follow the procedures in paragraphs (1)(c) through (1)(e) above. Give a copy of the information to the manager, when available.
- f. In the event where there could be a danger to other employees or visitors, local site management will determine if an evacuation is needed and the method of evacuation.

(3) If the taxpayer makes a suicide threat in written correspondence:

- a. Stay calm.
- b. Give the correspondence to the manager or lead, who will contact the proper local authority.

(4) All suicide threats must be reported to the local Treasury Inspector General for Tax Administration (TIGTA) office following established procedures in that campus or site. A Physical Security Incident Reporting Form, should also be electronically submitted to report the incident.

(5) Document all conversations with the taxpayer, law enforcement officials, and other IRS and TAS employees and managers in TAMIS.

(6) Additional resources regarding suicide threats are located on the IRS web page titled: *Do you know what to do when you receive a suicide threat?*

13.1.10.4.2
(03-20-2023)
**Crisis Center Directory
and Other Contact
Points**

- (1) Each LTA should maintain listings of phone numbers for State and Federal police and local Suicide prevention organizations.

13.1.10.4.3
(03-20-2023)
**Discussion of
Disclosure Issues**

- (1) One of the major considerations in helping a potentially suicidal taxpayer is determining what information can be provided to an outside party, such as the police department or suicide intervention service, and still meet the legal obligation per IRC 6103 to protect the confidentiality of tax information.

13.1.10.4.3.1
(03-20-2023)
**Disclosure in
Emergency Situations
Pursuant to IRC
6103(i)(3)(B)**

- (1) Disclosure provisions of the IRC limit the release of confidential taxpayer information to others. In situations where there is an immediate danger of death or physical injury to any individual, IRC 6103(i)(3)(B)(i) allows disclosure of tax return information to a Federal or State law enforcement agency.
- (2) By itself, a suicide threat to a TAS employee is not considered tax information and therefore is not covered by the rules limiting tax disclosures. If TAS can get the address or current location directly from the taxpayer or from a public source (*e.g.*, phone book, internet or other public source), then IRC 6103 rules do not apply to that location information and that information can be provided to Federal, State, or local law enforcement agencies.
- (3) If the taxpayer will not provide their location and TAS cannot locate it using a public source, IRC 6103 applies. Only a TAS manager has the delegated authority to disclose return information (which would include a taxpayer's address) to Federal or State law enforcement agencies in an emergency. The manager can use IRS systems (*e.g.*, IDRS), to obtain the information. See IRM 11.3.28.7, Disclosure in Emergency Situations Pursuant to IRC 6103(i)(3)(B), and Delegation Order 11-2 (Rev. 3)

Note: This form of disclosure can be made only to the appropriate State or Federal authorities and NOT local police. However, state and local law enforcement entities typically have information sharing agreements, to expeditiously handle situations like this.

- (4) In all instances, only disclose information relevant to the threat. **Tax-related information cannot be disclosed.**
- (5) Contact your *Local Disclosure Office* as soon as possible and inform the officer of the threat and of any information that was disclosed to federal or state law enforcement.

13.1.10.4.4
(03-20-2023)
Incident Report

- (1) As soon as possible after the event, the TAS employee shall document TAMIS of the incident and prepare an incident report using Form 5466-B , Multiple Records of Disclosure. Forward to the DEDCA, who will retain the record in case of an inquiry at a later date. See IRM 11.3.37.3.1, Accounting Procedures. The report should include the following information:
 - Employee and/or manager information, *e.g.*, names, locations, phone numbers.
 - Taxpayer name, TIN(s), address, phone number.
 - Date and time of incident.
 - Description of incident.
 - Action(s) taken.
 - Current status.

13.1.10.5
(03-20-2023)
**Potentially Dangerous
Taxpayer and Caution
Upon Contact Programs**

- (1) For information pertaining to procedures and guidelines for referring and designating taxpayers as a Potentially Dangerous Taxpayer (PDT), see IRM 25.4.1, Potentially Dangerous Taxpayer.
- (2) For information pertaining to procedures and guidelines for the Caution Upon Contact (CAU) program, see IRM 25.4.2, "Caution Upon Contact" Taxpayer.

13.1.10.6
(03-20-2023)

Disaster-Related Case Processing

- (1) General procedures for handling disaster-related issues can be found in IRM 25.16.1, Program Guidelines.
- (2) Make sure you understand the taxpayer's situation and use empathy and good judgment when contacting the taxpayer and setting deadlines. Sometimes this requires expediting contacts or actions to resolve the case because of the disaster. At other times it requires extending deadlines and the timeframes for contacting the taxpayer. Under no circumstances should a case be closed where the taxpayer has requested additional time to respond, until it has been discussed with the manager. Note the disaster-related reason for any such extension in TAMIS.
- (3) Taxpayers who are victims of a disaster and make their initial contact for assistance to TAS should receive expedited handling in accordance with Disaster Relief procedures. TAS employees should be aware of the disaster procedures. Taxpayers should be directed to the function that has been assigned to assist with the issue involved. A local Disaster Coordinator is generally designated and may be contacted for the proper referral point.
- (4) In directing the taxpayer to the proper contact point, TAS employees should make a "live" transfer of the call, or offer to have the appropriate person make a return call, whenever possible.
- (5) Disaster-related cases qualifying for TAS handling should be controlled on TAMIS and assigned the appropriate case criteria codes.
- (6) New and open TAS cases impacted by a disaster will be treated with the utmost sensitivity. TAS employees will advise their manager of any such case.
- (7) Ensure that necessary stays on collection actions are requested or input on TAS cases affected by disasters. See IRM 25.16.1.7, Disaster Systemic Account Indicators.
- (8) LTAs will participate on the team convened by the Field Assistance Area Director to determine the assistance and resources to be devoted to disaster recovery situations, whether presidentially declared or not. The LTA will consult the DEDCA and the National Taxpayer Advocate before committing TAS resources to a disaster recovery endeavor.
- (9) If a taxpayer's account is under examination and there is a -O freeze on the account, the Campus Examination will generally postpone the audit unless the taxpayer requests the examination to continue. See IRM 4.19.13.26.3, Taxpayer Replies During the Postponement Period. If the taxpayer affirmatively requests to opt out of the postponement of the suspension period and continue with the examination, include the following statements on the OAR:
 - This is a -O freeze case.
 - TAS has spoken with the taxpayer and received their approval to continue with the audit.

13.1.10.7
(03-20-2023)

Media Involvement-Related Issues

- (1) The *TAS Communications Stakeholder Liaison and Online Services (CSO)* should always be notified of any media contacts. While the TAS employee will be responsible for resolving the taxpayer's issue, the manager will determine who will contact the taxpayer or media. Refer to IRM 13.6, Taxpayer Advocate Service Communications.

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- Note:** Treas. Reg § 301.7811-1(d) prohibits issuing a TAO to CI if the action in the TAO could reasonably be expected to impede a criminal investigation.

13.1.10.10
(03-20-2023)

Cases Processed Under the Jurisdiction of Chief Counsel and TE/GE

- (1) There are times when taxpayers want to request written guidance on issues under the jurisdiction of the Chief Counsel or the Commissioner (Tax Exempt and Government Entities). One of the most requested forms of written guidance is the letter ruling. Letter rulings are issued to taxpayers on prospective transactions and certain completed transactions, such as Sub-chapter S elections, exempt organization determinations or individual determinations on how to treat particular expenses for tax purposes. The procedures for requesting letter rulings from Associate Offices of Chief Counsel are contained in the first revenue procedure published each year (e.g., Rev. Proc. 2022-1). Similarly, the Office of the Division Commissioner (Tax Exempt and Government Entities) issues letter rulings to taxpayers.
- (2) The procedures for requesting letter rulings on issues under the jurisdiction of the Commissioner (Tax Exempt and Government Entities Division, Employee Plans, Rulings and Agreements) are contained in the fourth revenue procedure published each year (e.g., Rev. Proc. 2022-4).
- (3) The procedures for requesting determination letters on issues under the jurisdiction of the Director, Exempt Organizations, Rulings and Agreements are contained in the fifth revenue procedure published each year e.g., Rev. Proc. 2022-5).
- (4) Taxpayers must generally pay a fee (known as a user fee) when requesting a letter ruling or determination letter. The user fees are in the applicable revenue procedure referenced in (1), (2), and (3) above.
- (5) If contacted by a taxpayer concerning letter rulings or determination letters, advise the taxpayer the appropriate user fee must accompany the request.

Reminder: There are exemptions from the user fee requirements and reduced fees in certain situations.

- (6) Advise taxpayers the time needed to process a ruling request is affected by many variable factors, including present inventory of cases, complexity of the issue, whether there is legal precedent for the requested ruling, and whether the request was properly submitted in accordance with the applicable revenue procedure. Generally, the Office of Chief Counsel will respond to requests for letter rulings within 180 days of receipt.
- (7) Generally, taxpayers who have not received responses within the indicated timeframes may write or call the contact person on the acknowledgment letter. If the request for a letter ruling or determination letter has been pending for a significant amount of time, the employee should ask their manager to contact CNTA; CNTA can ascertain the status and if necessary, elevate the matter for quicker resolution.

13.1.10.10.1
(03-20-2023)

Requests for Assistance in Which Counsel or the Department of Justice has Jurisdiction

- (1) When a taxpayer requests assistance from TAS in a case in which jurisdiction rests with the Office of Chief Counsel, the TAS employee should advise the proper SB/SE, CT, or GLS Counsel contact that a request for assistance has been made.
- (2) The types of cases in which the Office of Chief Counsel has jurisdiction generally include cases that have been referred to Counsel. Counsel may also be considered to have jurisdiction over the years that will be impacted by or involve the same or related issue as the one in litigation.

- (3) When it is unclear whether a case is within the jurisdiction of the Office of Chief Counsel, an inquiry should be directed to the Division Counsel SB/SE contact. See IRM 13.1.10.2, Obtaining Legal Advice from Chief Counsel.
- (4) When a taxpayer is involved in tax litigation with the Government (whether in the Tax Court, the U.S. Court of Federal Claims, a U.S. Court of Appeals, a U.S. district court, the U.S. Supreme Court, or a federal bankruptcy court), the Government's jurisdiction over the case rests with either the Office of Chief Counsel or the Department of Justice. Once a taxpayer becomes involved in litigation with the Government, TAS employees have no jurisdiction over the issue(s) involved in the litigation.

Note: If an attorney has not been assigned to a bankruptcy case, and an action is required to resolve an account-related issue, refer to the SB/SE Service Level Agreement Collection Addenda to identify the correct location to direct an OAR.

- a. If a taxpayer's legal counsel (or other authorized representative), contacts a TAS employee for assistance after litigation has commenced, that employee shall refer the taxpayer's counsel (or other authorized representative) to the Government attorney assigned to the case. If the employee does not know which Government attorney is assigned to the case the employee should contact CNTA for assistance. A taxpayer's legal counsel should recognize that they are obligated to follow Rule 4.2 (Communication with Person Represented by Counsel) of the American Bar Association Model Rules of Professional Responsibility. Under this rule, it would be unethical for the taxpayer's legal counsel to communicate with a TAS employee when the taxpayer's legal counsel knows the Government is represented by either the Office of Chief Counsel or the Department of Justice.
 - b. If an unrepresented taxpayer contacts a TAS employee for assistance after litigation has commenced, that employee shall refer the taxpayer to the Government attorney assigned to the case. If the employee does not know which Government attorney is assigned to the case, the employee should contact CNTA for assistance.
 - c. If the taxpayer is not represented, keep in mind that the taxpayer may be eligible for representation from a Low Income Taxpayer Clinic. TAS employees can refer taxpayers to Pub 4134, Low Income Taxpayer Clinic List, or direct a taxpayer to a particular clinic.
 - d. TAS employees shall not provide any information or guidance to the taxpayer or the taxpayer's counsel (or other authorized representative) concerning the pending litigation. In addition, TAS employees shall not attempt to obtain information about the litigation on behalf of a taxpayer or a taxpayer's counsel (or other authorized representative). TAS employees shall direct all inquiries about the litigation to the appropriate government attorney and only provide enough information to a taxpayer or a taxpayer's counsel (or other authorized representative) for that person to establish contact with the Government attorney.
 - e. Once a TAS employee has referred the taxpayer or taxpayer's counsel (or other authorized representative) to the proper Government attorney, the TAS employee should close any open TAS cases pertaining to the tax year(s) in litigation. See IRM 13.1.21.2.1, Closing Actions.
- (5) On occasion, TAS may play an advocacy role even though the case is in litigation. If a TAS employee believes that TAS assistance is warranted, the TAS

employee should discuss with their LTA and, if necessary, consider submitting a referral to ITAP for advice, see IRM 13.1.12. If the LTA believes that TAS should be involved despite the pending litigation, the LTA will contact CNTA. CNTA will decide whether to pursue the matter with the Office of Chief Counsel or the Department of Justice, as appropriate.

13.1.10.11
(03-20-2023)

Suspending Collection Action

- (1) While there is no legal requirement that the IRS suspend collection activity while a TAS case is open, it is the IRS's policy to suspend certain collection actions (*e.g.*, lien filings, levies, and seizures) while the TAS case is open. See IRM 5.1.9.4.1, Exclusions from CAP, and IRM 5.19.5.7.2, R2 – Taxpayer Advocate Service/Congressional. Once a case is closed, it may be necessary to remove the suspension on collection.

- (2) Collection holds should remain on TAS cases until they are closed.

Example: A Small Business Regulatory Enforcement Fairness Act (SBREFA) case is open in TAS and waiting for a signed closing letter. The collection hold for this case should remain intact until the case is closed. If the IRS contacts TAS seeking to end the collection hold early due to jeopardy, imminent CSED, the case should be discussed with your manager and the Attorney Advisor reviewing the closing letter.

- (3) Input Command Code (CC) STAUP on IDRS to suspend all relevant balance due modules. Periodic updates may be needed to extend the CC STAUP period.

Note: TAS does not have authority to act on an account open in another Operating Division (OD)/function. This means an account in Collection Status 22 (ACS), 26 (Revenue Officer), or open to another OD/function IDRS control (even if the status of the account is not assigned) are all examples of situations where TAS lacks authority to act on the account. Accounts in Status 23 (below tolerance), Status 24 (TDA issued, awaiting paper or ICS assignment), Status 53 (currently not collectible), Status 60 (installment agreement), Status 64 (defaulted installment agreement), and AIMS status 08 and below (on non-Revenue Protection Strategy (RPS) cases only) are not considered open in another function.

Note: See IRM 21.5.2.4.8.2, Suppressing Balance Due Notices, for additional collection suspension information.

- (4) When a pending adjustment will full pay the account, the OD/function may suspend a lien filing or levy action by using CCs REQ77/FRM77 to input a TC 470 with closing code 90.
- (5) Generally, TAS is not required to issue an Operations Assistance Request (OAR) to the OD/function to request suspension of lien filing or levy action on TAS cases outside of TAS authority, *i.e.*, tax modules with an open IRS control base or in Collection Status 22 or 26. TAS should monitor these cases closely and request collection holds from the OD/function controlling the case. The holds may be extended, if necessary. The TAMIS Case Actions Screen can be used to set follow-up dates as reminders to request extensions of collection holds. If the account has an FPLP indicator (see IRM 5.11.7.2.3, FPLP Systemic Processes and Indicators), a request for an ACS hold must also include a request for an FPLP block. See IRM 5.11.7.2.6, Blocking or

Releasing FPLP Levy, and *SERP Command Code Exhibit for FPLP Indicators*. An FPLP block must be requested using an OAR.

- (6) Contact with Automated Collection System (ACS) is required to request suspension of collection action on ACS (Status 22) cases. Requests to ACS can be made via fax, phone, or secure messaging, and should include the request to note TAS involvement and actions on ACS history. Clearly document in the TAMIS Initial Actions Screen 1 "Suspend Collections Action" field that you requested a collection hold, the method of the request (phone, fax, or secure messaging), and the number of days of the hold.

Note: It is important to create an audit trail of actions taken on an account when TAMIS doesn't automatically generate one. This is accomplished by clearly documenting TAMIS when an ACS hold is requested.

- (7) Collection holds are not necessary for accounts in ST 24. However, if a ST 24 account has an FPLP indicator, suspending collection includes blocking FPLP levies while TAS has an open case. Generally, case advocates have delegated authority to block the FPLP, since ST 24 is not considered to be open in another function. See IRM 13.1.4.2.3.15, Levy Release Authority and Return of Levy Proceeds.
- (8) If, because of IRS adjustments to the account, an active Collection control of the case remains, contact the assigned Compliance employee to release the hold after the actions are completed and prior to closing the case. Examples of tax modules not requiring this contact include: Status 12 (no balance due), Status 23 (below tolerance), Status 24 (TDA issued, awaiting paper or ICS assignment), Status 53 (Currently not Collectible-CNC), and Bankruptcy (Status 72).
- (9) Some Revenue Officers (ROs) may only come into an IRS office once a week. Because of this, telephone or e-mail contact to the RO or the RO's group manager should be made to request suspension of lien filing or levy action and to notify the RO about the TAS case. Enter the name and phone number of the RO the case is assigned to in the TAMIS Initial Actions Screen 1 "Operations Contact" field. Secure a copy of the ICS history, if a copy of the RO case actions is needed for the file.

Note: There may be situations when the taxpayer or representative has not received a timely response from the assigned RO. In these situations, it may be appropriate to provide the name and contact information of the RO group manager to the taxpayer and/or representative. The contact information may be found by using Discovery Directory.

Reminder: This is another situation when it is important to create an audit trail of actions taken on an account because TAMIS does not automatically generate one when contact with an RO is made.

- (10) The RO, the RO's group manager, or the OD may inform the TAS employee that lien filing or levy action is required on an open TAS case to protect the government's interest. The OD must consult with TAS before taking such action. If it will take more than three workdays to suspend lien filing or levy action, the OD will be asked to contact TAS so agreement can be reached on a final target date.

- (11) If the RO, OD, or Functional Unit refuses to suspend lien filing or levy action, discuss with your manager whether the issuance of a TAO is appropriate. See IRM 13.1.20, TAS Taxpayer Assistance Order (TAO) Process.

13.1.10.12

(03-20-2023)

**Ex Parte
Communications
between Appeals and
TAS**

- (1) Under the TBOR, taxpayers are entitled to a fair and impartial administrative appeal of most IRS decisions, including many penalties, and have the right to receive a written response regarding the decision of the IRS Independent Office of Appeals. Taxpayers generally have the right to take their cases to court. In addition, taxpayers have the right to raise objections and provide additional documentation in response to formal IRS actions or proposed actions, to expect that the IRS will consider their timely objections and documentation promptly and fairly, and to receive a response if the IRS does not agree with their position.
- (2) Rev. Proc. 2012-18, Sec. 2.03(1), provides guidance concerning prohibited ex parte communications. Ex parte communications are communications that take place between Appeals and originating IRS function without the taxpayer or the taxpayer's representative being given an opportunity to participate in the communication. Ex parte communications between any Appeals employee and employees of other IRS functions are prohibited to the extent that such communications appear to compromise the independence of Appeals.
- (3) Communications between Appeals and IRS employees which extend beyond matters of the type described above and address the substance of the issues in the case may be prohibited unless the taxpayer or taxpayer's representative gives consent or is/are given the opportunity to participate.
- (4) **TAS communications with Appeals are permissible.** It is presumed that the TAS employees are acting at the request and with the consent of the taxpayer. Due to the nature of their role within the IRS and their relationship with the taxpayer, TAS employees may discuss with Appeals the strengths and weaknesses of the parties' respective positions and may advocate for a particular result in the case. See IRM 8.1.10.2.1.2, Taxpayer Advocate Service (TAS).

Example: A taxpayer requests assistance from TAS due to delays in processing their request to appeal a proposed collection action. Because communications between TAS and Appeals are conducted on behalf of the taxpayer and at the taxpayer's request, these communications are permissible.

Note: There may be situations where the taxpayer and/or representative will ask the TAS employee to attend the Appeals conference. In these situations, the TAS employee should be prepared for the conference and knowledgeable about the issues in dispute. If necessary, TAS employees and/or TAS managers may seek advice and support from ITAP. ITAP may act as a consultant to the TAS employee and/or TAS manager by providing expert technical, procedural, and processing advice with regards to the disputed issue(s) and Appeals procedures. See IRM 13.1.12.2.1, Technical Advisor - Roles and Responsibilities.

13.1.10.13
(03-20-2023)

Freedom of Information Act

- (1) The Freedom of Information Act (FOIA), 5 U.S.C. § 552, as amended, establishes a statutory right that records and information maintained by Federal Agencies of the United States Government are accessible to the public unless an exemption or exclusion applies. See IRM 11.3.13, Freedom of Information. The FOIA applies to records either created or obtained by an agency and under agency control at the time of the FOIA request. All existing TAS records are subject to FOIA requests, including records maintained by the National Taxpayer Advocate (NTA) and Headquarters Employees.
- (2) In 1996, Congress revised the FOIA by passing the Electronic Freedom of Information Act (E-FOIA) Amendments. The E-FOIA amendments provide for public access to information in an electronic format and for the establishment of the *FOIA Library*.
- (3) The FOIA requires the IRS to establish fees associated with searching for, reviewing, and photocopying records. Fees are set out in 26 CFR 601.702(f)(5) and in IRM 11.3.5, *Fees*.

13.1.10.13.1
(03-20-2023)

Obtaining Records without a FOIA Request

- (1) Members of the public can often obtain information without having to make a FOIA request. The public does not have to use the FOIA for records that can be processed routinely in accordance with procedures identified in 26 CFR § 601.702(d) of the Statement of Procedural Rules, as such records are specifically excluded from the processing requirements of the FOIA. Some of the most commonly requested records under the routine procedures include:
 - **Tax Returns:** To obtain copies, taxpayers should send a completed Form 4506, Request for Copy of Tax Return, to the address printed on the form. A copy of Form 4506 can be obtained by calling the IRS Forms toll-free number at (800) 829-3676 or can be downloaded at www.irs.gov.
 - **Transcript of Account, Verification of Non-filing, or Information Returns Program (IRP) Transcript:** To obtain copies, taxpayers can use *Get Transcript* or call IRS Customer Service toll-free number at (800) 829-1040 for individual returns, or (800) 829-4933 for business returns. Taxpayers can also send a completed Form 4506-T, Request for Transcript of Tax Return, to the address printed on the form. A copy of Form 4506-T can be obtained by calling the IRS Forms toll-free number at (800) 829-3676 or can be downloaded at www.irs.gov.
 - **Tax-Exempt or Political Organization Returns:** Taxpayers can contact the TE/GE toll-free number at (877) 829-5500 or send a completed Form 4506-A, Request for Public Inspection or Copy of Exempt or Political Organization IRS Form, to the address printed on the form. Alternatively, taxpayers can obtain Form 990 online using *Guidestar*, a privately funded database of nonprofit organizations.
 - **Tax Forms and Publications:** To obtain copies taxpayers can go to www.irs.gov, *Forms and Publications Page* or they can contact the IRS Forms toll-free number at (800) 829-3676.
- (2) There are additional records that may be processed in accordance with routine procedures instead of the FOIA. If you encounter a request for any of the following records, please review IRM 11.3.13.3.11, Routine Established Agency Procedures and the *Disclosure Knowledge Management* page for guidance.
 - Record of Seizure and Sale of Real Estate

13.1 Taxpayer Advocate Case Procedures

- Information Returns, Notices, and Reports Furnished by Certain Tax-Exempt Organizations and Certain Trusts
- Applications and Determinations of Certain Organizations for Tax Exemption
- Applications and Annual Returns with Respect to Certain Deferred Compensation
- Plans and Accounts and Employee Plans
- Publication of Statistics of Income
- Comments Received in Response to a Notice of Proposed Rulemaking, Solicitation for Public Comments, or Prepublication Comments
- Accepted Offers in Compromise
- Written Determinations

- (3) If a taxpayer requests a copy of a form or publication, TAS will send the taxpayer what is needed using the most expeditious method, *i.e.*, U.S. Mail, e-mail or fax. TAS employees are permitted to use e-mail to send a copy to the taxpayer so long as the e-mail doesn't reference the specifics of a case and contains only the document requested. See IRM 10.5.1.6.8, Email, and IRM 10.8.1.3.19.2.1, Electronic Mail (Email) Security. If the taxpayer wants additional information on obtaining agency records via FOIA, TAS should direct them to www.irs.gov.
- (4) If a taxpayer is working with an IRS employee on an open case, the taxpayer may request information from the case file (such as copies of workpapers or other records) directly from the IRS employee assigned to the matter.
- (5) TAS employees will provide copies of TAOs and related documents to taxpayers (and their authorized representatives) without requiring them to submit a FOIA request. Before providing such copies TAS employees must secure approval from the NTA. Before releasing anything, TAS will wait until there is no appeal of the TAO pending and the IRS or TAS has rendered a final decision on the issues addressed in the TAO. TAS employees will not release copies of TAOs without the approval of the NTA unless required by law.
- (6) For questions about whether information should be redacted, there are a variety of resources available to TAS employees. IRM 11.3.13, Freedom of Information Act, contains guidance on the types of information that is exempt from public disclosure. In addition, TAS employees may contact the Disclosure help desk by e-mail at *Disclosure, or by phone at 1-866-591-0860.

13.1.10.13.2 (03-20-2023) Records Requested Under FOIA

- (1) Where agency records are not already available to the public in the FOIA Library or other portions of www.irs.gov, TAS employees will instruct members of the public to submit FOIA requests for agency records. This will ensure compliance to FOIA requests and the record keeping process. To the extent a record is not available on www.irs.gov, the TAS employee should show the individual where to locate the *Freedom of Information Act (FOIA) Guidelines* to assist in preparing a proper FOIA request.
- (2) Per the *Freedom of Information Act (FOIA) Guidelines*, taxpayers are instructed to submit their FOIA request to the GLDS Support Services to obtain Agency Records. However, there may be times when a taxpayer submits a FOIA request directly to a TAS employee. If a TAS employee receives a FOIA Request or if Disclosure forwards a FOIA request to TAS, refer to IRM 13.1.10.13.3, Handling a FOIA Request.

13.1.10.13.3
(03-20-2023)
**Handling a FOIA
Request**

- (1) On or before February 1 of each year, the IRS must submit a report to the Department of Justice, detailing the number of FOIA requests received by the IRS in the preceding fiscal year. The report must also include the number of FOIA requests processed, and the number of determinations made by the IRS not to comply with a FOIA request. If TAS employees were to provide copies of agency records without asking the public to comply with FOIA, and only use FOIA as the basis for denying requests for agency records, the annual report that the IRS is required to submit to the Department of Justice would not be an accurate reflection of the agency's compliance with FOIA. Thus, TAS employees must notify TAG upon receipt of a FOIA request, as TAG records the number of FOIA requests. Notify the TAS FOIA Coordinator in TAG through the *TAS TAG Policy and Guidance mailbox. TAG documents FOIA requests for TAS to respond to TIGTA inquiries.
- (2) The Disclosure Office sends FOIA requests concerning individual TAS cases to the local TAS office that worked the case. FOIA requests concerning current and former employees are generally sent to the manager of the employee. All other FOIA requests are sent to the TAS FOIA Coordinator for assignment as deemed appropriate.
- (3) If a TAS employee receives a verbal statement from a member of the public stating they are requesting information under FOIA, advise the requestor that the FOIA request must be submitted in writing. Direct the requestor to the *Freedom of Information Act (FOIA) Guidelines* page on the www.irs.gov website for additional information on how to properly submit a FOIA Request. Advise the requestor to submit their written FOIA Request to the Government Liaison, Disclosure and Safeguards (GLDS) Support Services.
- (4) If the TAS employee receives a written request for information under FOIA, from a member of the public, the TAS employee must immediately forward the request to the GLDS Support Services. The *Disclosure Officer* will work directly with the requestor to perfect the FOIA request to the extent possible. TAS employees should not contact the requestor.
- (5) If the FOIA requests relates to documents maintained in that TAS employee's office, TAS may begin gathering those documents but will not send documents to Disclosure until the Disclosure office reviews the FOIA request and formally contacts the office for the records. TAS will never send FOIA records directly to the taxpayer. See *Disclosure Office Contacts*, for the eFax number and a listing of Disclosure Offices and states and Areas served.
- (6) The TAS employee must contact the TAS FOIA Coordinator immediately upon notification or receipt of a FOIA. The TAS FOIA Coordinator will determine if the request is case related or agency related and will also determine the appropriate TAS employee to handle the FOIA request.
- (7) When processing a FOIA request for TAS records, TAS employees must keep in mind the following principles:
 - The FOIA requires that each request reasonably describe the records being sought. Each request must be specific enough to permit the agency to reasonably ascertain exactly what records are being requested and locate them.
 - When records are maintained in a computer, the agency may be required to retrieve information in response to a FOIA request. However,

13.1 Taxpayer Advocate Case Procedures

the agency is not required to collect information it does not have, or to research or analyze data for a requester pursuant to the FOIA.

- The agency may also withhold information pursuant to nine exemptions or one of the three exclusions See IRM 11.3.13.5.2, Exemptions, and IRM 11.3.13.5.3, Record Exclusions.

- (8) TAS employees should contact the assigned *Disclosure Officer* as soon as possible to discuss the scope of the request and the effort that they believe will be required to fulfill the request. The TAS employee should inform the assigned *Disclosure Officer* of any records located elsewhere, including contact information for any other TAS employee who may have records relevant to the FOIA request. The TAS employee should also notify the TAS FOIA Coordinator who answers questions concerning the TAS FOIA process.
- (9) The agency charges a fee for the time involved to search for records, therefore, it is extremely important that TAS employees track the amount of time spent searching for records, reviewing records, and copying records. The assigned *Disclosure Officer* will provide you a form to use to record your time.
- (10) When responding to a FOIA request, if a TAS employee anticipates extensive search, review or copying efforts will be required, the TAS employee must notify the assigned *Disclosure Officer* immediately and discontinue processing the request until further notice. See IRM 11.3.5, Fees, for information about fees associated with fulfilling a FOIA request.
- (11) TAS employees must provide two copies of the FOIA response to the assigned *Disclosure Officer*. One copy should be a clean original and the other copy should include the recommended redactions, if any. Generally, TAS employees may not withhold documents from the *Disclosure Office*. Consult the TAS FOIA Coordinator if you have any questions concerning the submission of documents to *Disclosure*. Contact the assigned *Disclosure Officer* to determine whether they would prefer the documents in an electronic format rather than paper copies.
- (12) Once the TAS employee has gathered the documents requested, review the responsive documents, and provide the *Disclosure Officer* with recommendations for redacting any documents in whole or in part.
 - a. Review IRM 11.3.13.1.3.2, The Roles of Other IRS Employees in Processing FOIA Requests.
 - b. Refer to IRM 11.3.13.4, Search Process, for additional information on searching and gathering the items requested.
 - c. Read IRM 11.3.13.5, Review and Redacting. This IRM section discusses the scope of the review and a discussion of when the agency may withhold IRS records.
 - d. In order to withhold IRS records, the record must fall under one of the FOIA's nine statutory exemptions or one of three exclusions. See IRM 11.3.13.5.2, Exemptions, and IRM 11.3.13.5.3, Record Exclusions.
- (13) The assigned *Disclosure Officer* will work closely with a TAS employee to determine which documents (or parts thereof) will be released before preparing a final response to the FOIA request. When a request is denied in whole or in part, the assigned *Disclosure Officer* must tell the requester the reasons for the denial. The assigned *Disclosure Officer* must also tell the requester that there is a right to appeal any adverse determination to the head of the IRS or their designee.

13.1.10.13.4
(03-20-2023)
**Timeframes for
Response**

- (1) Under the FOIA, federal employees are required to determine whether to respond to the request within 20 days (excluding Saturdays, Sundays, and legal holidays) of the date the request is received in the local Disclosure Office or when received by the GLDS Support Services.
- (2) The FOIA permits federal employees to extend the 20-day statutory time limit by 10 additional days in unusual circumstances as set forth in the FOIA and 26 CFR 601.702(c)(11)(i)(A)(1)-(4). These circumstances include the need to collect records from field locations, review of large numbers of records, and consult with other agencies.
- (3) Employees should contact the assigned *Disclosure Officer* as soon as possible if additional time is needed to process the FOIA request.
- (4) If additional time is needed to process the request, the assigned *Disclosure Officer* will notify the requester and provide the requester an opportunity to limit the scope of the request or arrange for an alternative timeframe for processing the request.
- (5) The assigned IRS *Disclosure Officer* is available to help you throughout the process and will help you identify responsive records.

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Exhibit 13.1.10-1 (03-20-2023)**Terms**

Term	Definition
Ex Parte Communication	Communication that takes place between Appeals and another IRS function without the participation of the taxpayer or the taxpayer's representative.
Freedom of Information Act	Establishes a statutory right that records of the Executive Branch of the United States Government are accessible to the public unless an exemption or exclusion applies.
Potentially Dangerous Taxpayer	<p>Taxpayers who meet any of the following criteria:</p> <ul style="list-style-type: none">• Physically assault IRS employees or contractors or members of their immediate family.• Attempt to intimidate or threaten IRS employees or contractors or members of their immediate family through specific threats of bodily harm, a show of weapons, the use of animals, or through specific threatening behavior (such as acts of stalking).• Are active members of groups that advocate violence against IRS employees, or against other federal employees, where advocating such violence could reasonably be understood to threaten the safety of Service employees and impede the performance of Service duties.• Have committed the acts set forth in any of the preceding criteria, but whose acts have been directed against employees or contractors of other governmental agencies at federal, state, county or local levels.• Are not classified as PDT's through application of the above criteria, but who have demonstrated a clear propensity towards violence through acts of violent behavior within the five-year period immediately preceding the time of classification as potentially dangerous.

Exhibit 13.1.10-2 (03-20-2023)**Acronyms**

Acronym	Definition
ACS	Automated Collection System
BOE	Business Objects Enterprise
CAP	Collection Appeals Program
CAU	Caution Upon Contact
CC	Command Code
CCDM	Chief Counsel Directives Manual
CFR	Code of Federal Regulations
CI	Criminal Investigation
CNC	Currently Not Collectible
CNTA	Office of the Division Counsel/Associate Chief Counsel (National Taxpayer Advocate Program)
CQRS	Case Quality Review System
CSO	Communications, Stakeholder Liaison and Online Services
CT	Criminal Tax
DEDCA	Deputy Executive Director of Case Advocacy
DNTA	Deputy National Taxpayer Advocate
EDCA	Executive Director Case Advocacy
EDCA-ITS	Executive Director Case Advocacy, Intake and Technical Support
EDSA	Executive Director Systemic Advocacy
E-FOIA	Electronic Freedom of Information Act
FOIA	Freedom of Information Act
GLDS	Government Liaison, Disclosure and Safeguards
GLS	General Legal Services
ICS	Integrated Collection System
IDRS	Integrated Data Retrieval System
IRC	Internal Revenue Code
IRS	Internal Revenue Service
ITAP	Internal Technical Advisor Program
KIA	Killed in Action

Exhibit 13.1.10-2 (Cont. 1) (03-20-2023)**Acronyms**

Acronym	Definition
KITA	Killed in Terrorist Action
LB&I	Large Business & International
LITC	Low Income Taxpayer Clinic
LTA	Local Taxpayer Advocate
NCD	Next Contact Date
OAR	Operations Assistance Request
OD	Operating Division
PDT	Potentially Dangerous Taxpayer
POA	Power of Attorney
Rev.	Revision
Rev. Proc.	Revenue Procedure
RO	Revenue Officer
RRA 98	Internal Revenue Service Restructuring and Reform Act of 1998
SB/SE	Small Business/Self Employed
SERP	Servicewide Electronic Research Program
SLA	Service Level Agreement
TAG	Technical Analysis and Guidance
TAGM	Taxpayer Advocate Group Manager
TAMIS	Taxpayer Advocate Management Information System
TAO	Taxpayer Assistance Order
TAS	Taxpayer Advocate Service
TE/GE	Tax Exempt and Governmental Entities
TIGTA	Treasury Inspector General for Tax Administration
TIN	Taxpayer Identification Number
Treas. Reg.	Treasury Regulation
U.S.	United States
W&I	Wage & Investment

