



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

13.1.11

FEBRUARY 23, 2023

EFFECTIVE DATE

(02-23-2023)

PURPOSE

- (1) This transmits revised IRM 13.1.11, Taxpayer Advocate Case Procedures, Case and Inventory Management.

MATERIAL CHANGES

- (1) IRM 13.1.11.2.1.2.1 New subsection to incorporate Interim Guidance Memorandum (IGM) TAS-13-1221-0010, Interim Guidance – Document Upload Tool for Submissions from External Sources.
- (2) IRM 13.1.11.2.1.4(1) IPU 21U0373 issued 03-11-2021 updated for emails and correspondence sent to and received from IRS ODs/Functions (including completed OARS) unless the email or correspondence is copied into the TAMIS History or OAR screen.
- (3) IRM 13.1.11.2.1.4 updated to include information concerning the receipt of documents via email and the DUT. Included additional information on naming conventions for documents received via the DUT.
- (4) IRM 13.1.11.2.1.4.1(2) IPU 20U1318 issued 12-17-2020 incorporated. Removed requirement to set a follow up date when attaching documents in TAMIS and not assigned the case.
- (5) IRM 13.1.11.2.1.4.1(3) added an example of a naming convention for documents received via the DUT.
- (6) Exhibit 13.1.11-5 added to incorporate IGM TAS-13-1221-0010.
- (7) IRM 13.1.11.2.1.4.5 added Records Retention.
- (8) Updated the IRM for gender neutral language.
- (9) Minor editorial, formatting and grammatical changes were made throughout the section.

EFFECT ON OTHER DOCUMENTS

IRM 13.1.11 dated November 20, 2020 is superseded. IRM Procedural Update (IPU) 20U1318, issued December 17, 2020, and IPU 21U0373, issued March 11, 2021, have been incorporated into this IRM. IGM TAS-13-1221-0010, Interim Guidance - Document Upload Tool for Submissions from External Sources, has been incorporated into this IRM.

AUDIENCE

Taxpayer Advocate Service

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13.1.11

Case and Inventory Management

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13.1.11.1
(11-20-2020)
Program Scope and Objectives

- (1) *Purpose:* The section provides employees with guidance on proper case file documentation and inventory management.
- (2) *Audience:* These procedures apply to TAS Case Advocacy employees working TAS 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 (TAG), who reports to the EDCA-ITS.

13.1.11.1.1
(11-20-2020)
Responsibilities

- (1) All TAS employees working a taxpayer's case are responsible for properly documenting all actions taken on the case and the details of discussions with taxpayers, representatives, TAS employees, and IRS employees pertinent to the case. All TAS employees working an inventory are responsible for properly managing their inventory.
- (2) TAS employees should consider the issues from the taxpayer's perspective and act with empathy as they work to resolve the taxpayer's case and document the case accordingly.
- (3) TAS managers of employees working cases are responsible for ensuring TAMIS histories are properly documented and assisting employees with inventory management, as needed.

13.1.11.1.2
(11-20-2020)
Program Reports

- (1) Program Reports: TAS employees will document case histories on TAMIS.
- (2) Program Effectiveness: TAS uses a balanced measures system that includes measuring case quality. See IRM 13.5.1, TAS Balanced Measure System.

13.1.11.1.3
(11-20-2020)
Terms

- (1) The following table contains a list of terms used throughout this IRM or in a TAMIS History.

Term	Definition
Estimated Completion Date (ECD)	An estimated date for case resolution communicated to the taxpayer or representative and documented in the case history.
Follow-up Date (FUD)	A date used by TAS employees to manage the movement of a case toward resolution. A FUD is used to document when a TAS employee plans to take the next case action.
Initial Research	Research all relevant IRS systems, including IDRS, to determine the status of a case and location for assignment.

Term	Definition
Next Contact Date (NCD)	A date given to the taxpayer or authorized individuals as to when the next contact will be made by the TAS employee.
Systemic Advocacy Management System (SAMS)	Is a computer-based system that taxpayers, practitioners, IRS, and TAS employees use to submit systemic issues.
Taxpayer Advocate Management Information System (TAMIS)	Is a computerized inventory control and report system developed for TAS to record, control, process and analyze cases received from taxpayers and their authorized representatives.

13.1.11.1.4
(11-20-2020)

Acronyms

- (1) See Exhibit 13.1.11-3, Acronyms, for a list of acronyms and definitions used throughout this IRM and to document TAMIS.

13.1.11.1.5
(02-23-2023)

Related Resources

- (1) This is a list of relevant IRMs and other resources TAS Case Advocacy employees will use when documenting a case:
 - IRM 13.1.16, Receipt and Intake of TAS Cases.
 - IRM 13.1.18, Resolving TAS Cases.
 - IRM 13.1.21, Closing TAS Cases.
 - IRM 13.6.1, Internal and External Communications.
 - *Document Upload Tool User Guide*
 - *TAMIS User Guide*

13.1.11.2
(02-23-2023)

Case Development

- (1) Case development, documentation, and inventory management are important elements for quality casework and crucial for timely actions. Managers, analysts, and other TAS employees may have a need to review a case, and it is important that information is easily located. It is also important that the Taxpayer Advocate Service Management Information System (TAMIS) history can be followed during any point of resolution. Documentation of all actions taken in resolving the taxpayer's issue(s) is essential. In addition, TAS employees should develop a consistent, workable method for managing cases. Proper application of these elements will result in successful case resolutions and quality casework.
- (2) Document how the issue impacts the taxpayer's life in the TAMIS history. For example, the taxpayer is seeking TAS's assistance because the IRS levied 100 percent of the funds in the taxpayer's bank account. The taxpayer's only income is social security.
- (3) The initial review of a new TAS case is THE most important step in reaching a prompt and accurate resolution to the taxpayer's problem.

- (4) Develop an initial action plan for resolving the case. List the actions that need to be taken to resolve the case on the TAMIS Action Plan screen. The more specific the action plan, the more efficiently the case will be worked.
- (5) The Case Actions screen facilitates inventory management because it creates a follow-up date (FUD), next contact date (NCD), and estimated completion date (ECD) entry in the Employee Inventory screen.
- (6) When a more detailed narrative is required, use the History screen and enter the NCD and/or FUD there.
- (7) Use FUDs, NCDs, and ECDs. (See IRM 13.1.18.2(6), Principles of Resolving TAS Cases Using Common Sense and Good Judgement.)
 - a. Clearly state and document the ECD provided to the taxpayer. The ECD should be revised, as appropriate;
Example: During the initial contact on July 7, the TAS employee provided the taxpayer with a July 30 ECD to resolve the refund inquiry. On July 28, the adjustment input to generate the refund went unpostable. The TAS employee calls the taxpayer and advises it will be another week to resolve the issue and updates the ECD to August 4.
 - b. Record FUDs, NCDs, and ECDs on the Case Actions screen so that these action dates will appear on inventory management reports; and
 - c. Document the due date given to the taxpayer to submit required information.

13.1.11.2.1
(02-23-2023)
Case Documentation

- (1) TAMIS history documentation should be clear, specific, and complete. Documentation in TAMIS histories is an important element of every case. There are practical reasons for clear and complete TAMIS histories:
 - a. The assigned TAS employee may not be the only person involved with resolving the taxpayer's issue;
 - b. A manager may need to discuss the case with the taxpayer or an Operating Division employee;
 - c. The case may be reassigned to another TAS employee or transferred to a different TAS office; and
 - d. The contents may be used as an advocacy tool for the taxpayer in a tax related court case.

Note: Anyone reviewing the case should be able to follow the progress of the action plan, know what actions have been taken, what the next anticipated action will be, and when follow-up actions are required.
- (2) Abbreviations may be used in the narrative. It is important that the abbreviations are meaningful so reviewers of the case history will understand the documentation. See Exhibit 13.1.11-3, Acronyms, for a list of accepted abbreviations.
 - a. Correspondence sent to and received from the taxpayer should be added to the TAMIS Attachment screen. All initial taxpayer correspondence should be date stamped with the TAS received date. Subsequent correspondence should be date stamped, unless received via fax or email with an electronic date stamp. It is not necessary to date stamp each page of

a fax if the cover sheet with the transmission date is included in the case file. If the facsimile electronic date stamp is incorrect, use the TAS date stamp to show the correct date of receipt. The original paper correspondence sent to and received from the taxpayer should not be included in the paper case file once they are uploaded to the TAMIS Attachment screen.

Caution: If the taxpayer sends a return to TAS, the TAS employee should handle it in accordance with IRM 13.1.18.8.3, Taxpayers Delivering Returns to TAS and TAS Date Stamp.

- b. If the TAS employee issued a Spanish version of a TAS letter, the TAMIS history should be documented with a summary of what was contained in the fill-in portion of the Spanish letter.
- c. Include in the TAMIS Attachment screen, copies of any documents that were ordered (e.g., tax returns, MFTRAs, etc.). If the documents are voluminous, only copy the pertinent sections that are needed to support any decisions made.

- (3) Documentation should be statements of fact. Do not include derogatory statements, opinions or comments on workload or office issues.
- (4) TAMIS history should not include any evaluative recordation, but may include direction relevant to actions needed to move the case to resolution.

13.1.11.2.1.1
(11-20-2020)
**Documenting
Conversations**

- (1) Clearly summarize content of all discussions with the taxpayer, representative, the IRS and TAS employees concerning the case. Be sure to document how the issue affects the taxpayer's everyday life, if applicable.
- (2) If supporting documentation is requested from the taxpayer, provide a specific description of what was requested.
- (3) Include timeframes or dates discussed with the taxpayer.

13.1.11.2.1.2
(02-23-2023)
**Documenting
Information Provided by
the Taxpayer**

- (1) Use the TAMIS Attachment screen to input the case file name, description of the document the taxpayer submitted, the date received, and date created.
Note: The 508 Perfection checkbox is automatically checked. Users can uncheck the box, but for now should leave it checked. This box was put in for future functionality of document attachment. See *TAMIS User Guide* for more information.
- (2) Summarize key facts relevant to resolving the taxpayer's issue found within the documents received from the taxpayer.

13.1.11.2.1.2.1
(02-23-2023)
**Using the Document
Upload Tool**

- (1) The Document Upload Tool (DUT) allows taxpayers, their representatives, or congressional aides to submit documents to TAS or to request TAS assistance using the *Submit Document to Taxpayer Advocate Service (TAS)* digital mailbox on IRS.gov.

Note: Unrelated submissions such as advertisements, general tax questions, and political statements are not appropriate and TAS will not respond to or address these submissions.

- (2) Employees can share the *Submit Documents to Taxpayer Advocate Service (TAS)* mailbox by phone, letter, or emailed correspondence in accordance with *IGM TAS-13- 1221-0015 - Interim Guidance – Digital Signatures and External Email Communications*.
- (3) TAS employees will provide the taxpayer with the Reference Code of the office where the case is assigned to make it easier to search for documents in the DUT mailbox. See Exhibit 13.1.11-5, Reference Codes. For example, TAS employees can include the following statement in a letter to the taxpayer: You can submit the requested documents to the TAS online mailbox at *Submit Documents to Taxpayer Advocate Service (TAS)*. Not all web browsers are supported, and if you are unable to access the site you may need to switch to a more current web browser. When sending documents online, please input the TAS Case Number found at the top of this letter and Reference Code XX (refer to Exhibit 13.1.11-5).
- (4) TAS will retrieve taxpayer records submitted to the TAS DUT daily. TAS employees designated to retrieve the records will access the Document Upload Tool Admin Dashboard using Microsoft Edge. Use the Business Entitlement Access Request System (BEARS) to request access to the dashboard. The requests will need to include the employee's user name and SEID.
- (5) For further information on processing documents or Form 911, Request for Taxpayer Advocate Service Assistance (And Application for Taxpayer Assistance Order), submitted to the TAS DUT see the *Document Upload Tool User Guide*.
- (6) When downloading DUT files, the default pdf file name includes the date the taxpayer, representative, or Congressional staffer uploaded the files to the DUT (in a MMDDYYYY format). When changing the file name to align with TAS file naming conventions described in IRM 13.1.11.2.1.4.2, Safeguarding Sensitive but Unclassified (SBU) Information Uploaded to TAMIS, retain this MMDDYYYY date on all attachments from the DUT. For initial requests for TAS assistance submitted to the DUT, use that date as the Taxpayer Advocate Received Date (TARD).

Note: The TARD is the date the taxpayer, representative, or Congressional staffer uploaded the files to the DUT, not the date the TAS office downloads the files from the DUT. See IRM 13.1.16.6, Taxpayer Advocate Received Date.

13.1.11.2.1.3 (02-23-2023)

Documenting Analysis

- (1) Summarize results of IRS systems research.

Example: When working collection issues where Integrated Case System (ICS) or Account Management Services (AMS) history is researched and reviewed for Revenue Officer (RO) and Automated Collection System (ACS) activity, the TAS employee should summarize relevant information found in these histories such as the RO or ACS financial analysis conclusions, whether expenses were not allowed, if they determined the taxpayer met Currently Not Collectible (CNC) criteria, and/or if they are going to or have issued a levy notice.

Example: When working collection issues that require financial analysis, the TAS employee should provide a quick summary of their financial analysis which should include at a minimum, the gross income, the allowed expense amount, and the minimum monthly payment amount (include

the CNC closing code if they meet CNC). The TAS employee may use the SB/SE Allowable Expense Calculator for this purpose, and copy/paste their calculation into the TAMIS history to show their analysis and conclusion.

- (2) Summarize procedural information from IRS sources such as IRMs, IGMs, regulations, *etc.*
- (3) Summarize conclusions and next steps to resolve the issue.
- (4) Summarize identification of systemic issues. Document if the issue was input on SAMS and include the SAMS issue number. See IRM 13.2.1, Systemic Advocacy Overview.

13.1.11.2.1.4
(02-23-2023)

Document Attachments

- (1) The intent of Document Attachment is to move TAS towards paperless files; therefore, the types of documents that must be scanned and uploaded via Document Attachment include:
 - Any documents that will be submitted to an IRS Operating Division (OD)/Function as supporting documents for an Operations Assistance Request (OAR) or Taxpayer Assistance Order (TAO), including documents provided by the taxpayer or IRS administrative files;
 - Any documents that will be submitted to an IRS OD/Function to take an account action when an OAR is not required, e.g., manual refund request;
 - All non-Bulk TAOs sent to an OD/Function, including subsequent OD/Function responses and DEDCA/EDCA/NTA Sustaining Memorandum. (TAS is not attaching Bulk TAOs issued by EDCA but only individual TAOs issued by LTAs.)
 - All correspondence received from taxpayers (and their representatives) relevant to resolving the issue(s);
 - All correspondence to taxpayers (and their representatives) created by TAS, must now be converted to PDF prior to uploading to TAMIS Attachments. Employees will save those files with a file-naming convention that begins with "TA" followed by the TAMIS number of the case, a short description of the category, and include the date. For instructions about converting TAS letters to PDF, see the *TAMIS User Guide* at <https://organization.ds.irsnet.gov/sites/tas/PEARL/CourseAssets/71314-103-05.pdf#search=tamis%20document%20attachments>.
 - Emails and correspondence sent to and received from IRS ODs/Functions (including completed OARS) unless the email or correspondence is copied into the TAMIS History or OAR screen;
 - Emails sent to and received from other TAS employees pertaining to the case (unless the research is copied into the TAMIS History); and
 - Email attachments (e.g., privacy release form), and the email itself. The email header will document when TAS received the email and attachments. TAS employees can paste the email (including To, From,

Sent, and Subject Line in the email header) into TAMIS history or create a pdf of the email and upload the pdf to Document Attachments.

- All correspondence and documents uploaded to the DUT. See IRM 13.1.11.2.1.2.1, Using the Document Upload Tool, for procedures on naming files retrieved from the DUT.
- Results of IRS systems research (unless the research is copied into the TAMIS History) relevant to resolving the issue (e.g., Automated Lien System (ALS) prints, Correspondence Imaging Inventory (CII) documents; copies of tax returns). If the results of the research have been summarized in the TAMIS history, it is not necessary to add a document attachment.

- (2) TAS employees should upload documents to TAMIS within two workdays of receiving or sending the documentation. In the instance of email chains, the two workdays are measured from the last email in the chain rather than from each individual email. TAS employees should refrain from adding duplicate information.

Note: When TAMIS is not operational, upload the documents to TAMIS once it becomes operational. Once a document is uploaded, TAMIS will generate a systemic history. This should not take the place of detailed TAMIS histories.

- (3) Once documents have been successfully uploaded to TAMIS, it is generally not necessary to retain hard copies of the documents in a paper case file. When closing a case or transferring a case to another office on TAMIS, TAS employees will also access their SBU folder and delete the folder associated with that TAMIS case file. This action will ensure that employees do not retain Personally Identifiable Information (PII) on their computers for taxpayers for which they no longer have an open case, protecting those taxpayers from possible data loss or inadvertent disclosure of PII.

Exception: If the original document MUST be used to resolve a TAS case, e.g., passports, original returns mailed to TAS, etc, the TAS employee will transmit the original document via an OAR to the appropriate Campus Operating Division, within one workday of receipt, with a request to process the document. See IRM 13.1.18.8.3(7)(d), Taxpayers Delivering Returns to TAS and TAS Date Stamp. **TAS should NEVER retain an original return in the TAS case file.**

- (4) For documents that are voluminous and not practical to scan and store electronically (e.g., documents exceeding 100 pages, or once scanned, exceed the file size limitations for emailing), TAS will continue to retain hard copies in a paper case file and follow existing document retention guidelines, per Document 12990, *Records Controls Schedule*.

13.1.11.2.1.4.1
(12-17-2020)

Attaching Documents in TAMIS When Not Assigned the Case

- (1) There are times when a TAS employee may attach documents to TAMIS cases that they are not assigned. For example, an office receives a document from a taxpayer on a case transferred to another office. The office can load the document to TAMIS for the Case Advocate assigned the case.
- (2) When a document is added to the TAMIS case, a systemic history is generated and the alert indicator located on the Inventory screen is turned on. When an employee, not assigned the case, loads a document(s) to TAMIS, they will

need to add a TAMIS history entry describing the any actions taken on the case, as appropriate. For example; sending an email to the employee assigned to the case, letting them know document(s) were added.

13.1.11.2.1.4.2

(02-23-2023)

**Safeguarding Sensitive
but Unclassified (SBU)
Information Uploaded to
TAMIS**

- (1) TAS employees must protect the documents temporarily stored on their computer before they are uploaded to TAMIS. All employees have a Sensitive But Unclassified (SBU) folder on their computer. Employees uploading SBU information into TAMIS will use this SBU folder to temporarily store the documents until they are uploaded to TAMIS. Consider creating sub-folders for each case with uploaded documents, so you can easily delete them once you close the case.
- (2) All correspondence scanned, e-faxed, or created in Word, must be converted to PDF prior to uploading to TAMIS Attachments. Employees will save those files with a file-naming convention that begins with "TA" followed by the TAMIS number of the case, a short description of the category, and include the date. For instructions about converting TAS correspondence to PDF, see the *TAMIS User Guide*.

Note: When changing the file name employees must retain this MMDDYYYY date on all attachments from the DUT. For initial requests for TAS assistance submitted to the DUT, use that date as the TARD when uploading the pdf to the Attachments screen. See IRM 13.1.11.2.1.2.1, Using the Document Upload Tool.

- (3) Keep in mind that TAMIS will not accept a file name longer than 50 characters. For example:

Filename	Category
TA1234567_Corr	For correspondence from the taxpayer to TAS or from TAS to the taxpayer.
TA1234567_Corr_MMDDYYYY	For correspondence from the taxpayer submitted to TAS using the DUT.
TA1234567_Supp_Doc	For copies of utility shut off notices, eviction notices, medical bills, or other expense or hardship documentation.
TA1234567_FXXX	For copies of returns, schedules, financial statements, or other completed IRS forms necessary to resolve the issue.
TA1234567_IDRS_06152018	TXMOD print

- (4) If multiple files are stored within the same category, they can be numbered or differentiated with a date or further description. For example:

Filename	Category
TA1234567_Corr_TAS(1) TA1234567_TAS_03092018	For correspondence from TAS to the taxpayer.
TA1234567_Supp_Doc(1) TA1234567_Supp_Doc_03092018 TA1234567_Supp_Doc_Evic_Notice TA1234567_Supp_Doc_Lease TA1234567_Supp_Doc_DL_SS TA1234567_Supp_Doc_Medical	For copies of utility shut off notices, eviction notices, medical bills, copies of identity verification or other expense or hardship documentation.
TA1234567_F1040X TA1234567_F433F TA1234567_F14039	For copies of returns, schedules, financial statements, or other completed IRS forms necessary to resolve the issue.

13.1.11.2.1.4.3
(11-20-2020)
Deleting Document Attachments

- (1) There may be times when a TAS employee will delete a document previously uploaded to TAMIS. When deleting a document, the TAS employee should identify the reason for the deletion. The Delete Reason Codes are:
 - Document uploaded to the wrong case;
 - Duplicate document;
 - Unnecessary document attached; and
 - Other.
- (2) TAMIS will systemically populate the TAMIS History with the file name, the user who deleted the file, and the reason the document was deleted. In addition to the systemic TAMIS History, the TAS employee will add a TAMIS History providing further explanation as to why the document was deleted when selecting the “Unnecessary document attached” and “Other” Delete Reason Codes. See Exhibit 13.1.11-4, TAMIS Permission Levels for Document Attachments, to determine who within your organization has permission to delete a Document Attachment.

13.1.11.2.1.4.4
(11-20-2020)
Restoring Document Attachments

- (1) In the rare instance a deleted Document Attachment should be restored on TAMIS, only certain TAS employees can restore the document. When a document is restored, TAMIS will generate a systemic history. See Exhibit 13.1.11-4, TAMIS Permission Levels for Document Attachments, to determine who within your organization has permission to restore a Document Attachment.

13.1.11.2.1.4.5
(02-23-2023)
Records Retention

- (1) The life cycle of records begins when a record is either created or received, and usually ends when the record is destroyed or transferred to the National Archives and Records Administration (NARA). See IRM 1.15, The Records and Information Management Program, for detailed information on the types of records and their life cycles. Each TAS employee must:

13.1 Taxpayer Advocate Case Procedures

- a. Manage the records they create and/or maintain in accordance with policies outlined in Document 12990, Records Control Schedules (pages 33 – 47) for records pertaining to TAS), and Document 12829, General Records Schedules;
 - b. Assure the integrity and confidentiality of the records in their custody; and
 - c. Return records requested from the Federal Records Center (FRC) promptly when finished with the records.
- (2) The Records Control Schedules cover all aspects of TAS's records, including (but not limited to) General Administrative Records; records pertaining to the Annual Reports to Congress; National Taxpayer Advocate Speech Files, Testimonies, and Public Appearances; Form 911, Request for Taxpayer Advocate Service Assistance (And Application for Taxpayer Assistance order), case files, Low Income Tax Clinic (LITC) grant files, Advocacy Project Reports, etc. For a full listing, see Document 12990, Records Controls Schedule. For additional resources, see IRM 1.15.6, Managing Electronic Records.
- (3) Use the following chart when receiving documents from a taxpayer or representative:

If the taxpayer or representative sends TAS	Then
Original document(s) and the IRS only needs a copy of the document to resolve the issue.	Scan the document(s), attach the copy(ies) to TAMIS using Document Attachments, and return the original document(s) to the taxpayer or representative.
Original document(s) and the IRS requires the original document to resolve the issue.	Scan the document(s), attach the copy(ies) to TAMIS using Document Attachments and send the original document(s) to the IRS via an OAR. If the IRS returns the original document(s) to TAS, TAS will return the original document(s) to the taxpayer or representative.
Copy(ies) of documentation.	Scan the document(s), attach the copy(ies) to TAMIS using Document Attachments, verify with the taxpayer that they do not want the copy of the document(s) returned, and shred the copies.

If the taxpayer or representative sends TAS	Then
Form 911, Request for Taxpayer Advocate Service Assistance (And Application for Taxpayer Assistance order) or other documents requesting TAS assistance.	<ul style="list-style-type: none"> • Scan the Form 911, Request for Taxpayer Advocate Service Assistance (And Application for Taxpayer Assistance order) attach a copy to TAMIS using Document Attachments, and shred the Form 911, Request for Taxpayer Advocate Service Assistance (And Application for Taxpayer Assistance order). • If TAS does not create a case in TAMIS the documents and any related TAS correspondence must be retained as indicated in TAS Item Numbers 60 and 61 in Document 12990, Records Controls Schedule. The case closure date for the purposes of these items is the date TAS decided not to create a TAS case.

Note: Review the scanned document(s) to make sure they are legible before sending them back or shredding.

- (4) For information concerning litigation holds, see IRM 13.1.5.9, Disclosure to Counsel, DOJ, or the U.S. Attorney's Office, and IRM 13.1.10.2.6, Requests for TAS Employees to Testify or Produce IRS Records or Information.

13.1.11.3 (02-23-2023) Managing an Inventory

- (1) Develop a workable method for managing an inventory that can vary in size, while still having the ability to take timely actions and reach successful case resolution.
- (2) There are a variety of inventory management methods. One method may work for one TAS employee but not for someone else. It is important to organize cases so they can be quickly located for follow-up actions. Cases should be worked promptly, so establish priorities. Document the cases with actions taken and when follow-up actions should be made. See IRM 13.1.18.5(2) , Initial Actions. Adherence to established FUDs is essential for timely case processing. Seek immediate assistance from a Lead Case Advocate (LCA) or manager if you need assistance determining the next action.
- (3) There are general guidelines to maintain efficient case inventory management:
 - a. Use available Case Advocacy reports (Business Objects Enterprise-(BOE), or Tableau);

- b. Develop a daily plan to work through scheduled action dates;
- c. Allow time in each workday to handle unexpected tasks or taxpayer contacts;
- d. Take all actions possible on a case before putting it aside;
- e. Establish FUDs and NCDs every time you work on the case;
- f. Keep only the cases currently being worked on your desk;
- g. Stay on top of the progress of the cases;
- h. Keep the taxpayer informed of the actions taken and when the next contact will be (this will help the TAS employee to control unanticipated taxpayer contacts);
- i. Call the taxpayer if additional information is needed. If the taxpayer cannot be reached by telephone, send a letter requesting the information needed; and
- j. If a case is completely workable — **Work** it and **Close** it.

13.1.11.3.1
(02-23-2023)

Examples of Inventory Methods

- (1) The Employee Inventory screen on TAMIS is designed to assist employees with inventory management. The Employee Inventory screen can be accessed by the “Inventory” button on TAMIS. Cases are listed in priority order based on various factors, such as Criteria 1-4, Criteria 5-7, Criteria 9, NCD and FUD.
- (2) BOE and Tableau reports are available for employees to assist in prioritizing tasks and identifying cases that need immediate attention.
- (3) A “Calendar File” method can be used. Cases are filed under days 1 through 31.
 - a. Cases are placed in the file according to the next scheduled action;
 - b. Once the action is completed, a new action date is established, and the case file is moved to the next appropriate date.
- (4) An “Alpha File” method can be used. Cases are filed together alphabetically.
 - a. Cases are pulled from the file based on action dates identified from the TAMIS Inventory screen or Case Advocacy reports.
- (5) Regardless of the inventory control method used, cases should be filed so they are easily accessible on the specific FUD.

13.1.11.4
(11-20-2020)

Case File Assembly

- (1) Employees are encouraged to maintain paperless case files by utilizing TAMIS Document Attachments to retain all electronic case records. However, if the taxpayer’s situation warrants the creation of a paper file it will be assembled as follows:
 - a. Each IMF case will be placed in a folder with the taxpayer’s last name, first name, and case file number shown on the outer label. Each BMF case will be placed in a folder with the business name and case file number on the outer label.
 - b. Organize documents from top to bottom as follows:

Left Side of Folder	Right Side of Folder
TAS Correspondence (descending date order), including any attachments, sent to a taxpayer or representative; e.g., transcripts, copies of returns	IDRS prints
OAR (if applicable), including supporting documentation submitted with the OAR	E-trak Control Ticket (if applicable)
Incoming taxpayer correspondence, date stamped (descending date order)	Copies of tax returns
Form 911, Request for Taxpayer Advocate Service Assistance (And Application for Taxpayer Assistance order), (if applicable) or Taxpayer Initial Correspondence	Additional/Pertinent Information

Note: If the documentation has already been pasted to the TAMIS History screen or is added as an attachment, it does not need to be included in the paper case file.

- c. It may be necessary to deviate from these procedures when correspondence or supporting documentation become voluminous or if the TAMIS Attachment screen is not available. Consider using divider tabs or additional labeled folders to organize case files.

13.1.11.4.1 (11-20-2020) Maintaining a TAS Case File

- (1) Document TAMIS case histories within two workdays of when you take an action. It is important to document the case timely so that key details are not forgotten and other TAS employees can follow what is happening with the case in your absence. If the action is not documented, the assumption is that the action was not taken. See IRM 13.1.18.1(3), Processing Taxpayer Advocate Service (TAS) Cases.
- (2) Date stamp all information secured from the taxpayer or representative, and associate it with the case upon receipt.
- (3) Include in the case file copies of any documents that were ordered (e.g., tax returns, MFTRAs, etc.) and not attached to the TAMIS Attachment screen. If the documents are voluminous, only copy or (copy and scan when using the TAMIS Attachment screen) the pertinent sections that are needed to support any decisions made.
- (4) Store scanned images and other electronic files that contain Personally Identifiable Information (PII) on your computer in an encrypted, Sensitive but Unclassified (SBU) folder. See IRM 10.5.1.2.2, Sensitive But Unclassified (SBU) Data.
- (5) Maintain proper assembly throughout the resolution and closing of the case.

13.1.11.4.2
(11-20-2020)

Closing Actions

- (1) Complete the TAMIS case history and input the required fields, as discussed in IRM 13.1.21.1.2, Closing Actions.
- (2) Ensure Form 2848, Power of Attorney and Declaration of Representative or Form 8821, Tax Information Authorization, secured during the case is forwarded to the CAF unit and processed.

Note: Verify Form 2848 is posted correctly to the account prior to closure.

- (3) Properly dispose of all duplicate or unnecessary information at closing (*e.g.*, draft letters and duplicate IDRS prints).
- (4) If original documents have been secured from files, return them to the refile unit prior to closing the case.
- (5) Ensure that all documents are uploaded on the TAMIS Attachment screen before removing them from the employee's SBU folder.
- (6) Delete electronic files containing PII from your computer once the case is closed and include hard copies of such files in the paper case file to meet document retention requirements. See Document 12990, Records and Information Management Records Control Schedules.

Caution: If you have received a litigation hold notice from the Office of Chief Counsel, you have a legal duty to preserve evidence that is relevant or potentially relevant to the litigation (even if that means retention beyond the normal record retention period). Thus, in certain situations you may not be able to delete files once the case is closed. For more information, see IRM 25.3.1.7, Preserving Electronically Stored Information In Litigation Cases.

- (7) If documents or files were secured from other IRS Operating Divisions, such as TFRP Files, Exam Files, RO Closed Case Files, etc., return them to their originating office prior to closing the case. Document in the TAMIS history what file was returned and to which Operating Division.

Exhibit 13.1.11-1 (11-20-2020)**TAMIS Case Status Codes**

Status Codes	Definitions
O	Open
C	Closed
R	Referral
M	Monitor
S	Suspend

The 911h Status Log on the database, may also contain:

Status Codes	Definitions
X	Transfer
P	Reopen

*No other status types exist.

Exhibit 13.1.11-2 (11-20-2020)
Case Action Table

The following table contains a list of codes and definitions used on the Case Action screen.

Action	Action Type	Definition
C	Contact	This action indicates a contact is required.
E	Estimated Completion Date	This action indicates when actions on a case will be completed.
F	Follow-Up Action	This action indicates when a follow-up action will be taken on a case.
H	Collection Hold	This action indicates a follow-up to extend or close a collection hold is required.
I	Initial Contact	This action is systemically generated to alert employees of required taxpayer contact. The system will set a date 3 workdays from the TARD on criteria 1-4 cases and 5 workdays from the TARD on criteria 5-9 cases.
M	Monitor	This action indicates the case is being monitored for actions to take place on the taxpayer's account. For example, adjustments made on account, release of Levy's or Liens, etc.
O	OAR	This action is systemically generated when a Form 12412, Operations Assistance Request (OAR) is prepared and may be manually input to indicate a follow-up on OAR completion is necessary.
R	Referral	This action indicates a follow-up on a referral made to ITAP for technical assistance is necessary.
T	TAO	This action indicates a follow-up on the status of a TAO is necessary.

Exhibit 13.1.11-3 (02-23-2023)**Acronyms**

Acronyms	Definitions
ACA	Affordable Care Act
ACS	Automated Collection Service
Adj or adjmt	Adjustment
AIMS	Audit Information Management Service
AM	Accounts Management or Answering Machine
AMS	Account Management Services
ANMF	Automated Non-Master File
AP	Action Plan
APR	Apology rendered or Applicable Rate
APTC	Advanced Premium Tax Credit (ACA)
ARC	Annual Report to Congress
ATA	Account Technical Advisor
ATAO	Application for Taxpayer Assistance Order
AUR	Automated Underreporter
BEARS	Business Entitlement Access Request System
BFS	Bureau of Fiscal Service
BMF	Business Master File
BOD	Business Operating Division
BOE	Business Objects Enterprise
CA	Case Advocate
CABIC	Case Assistance by Issue Code
CADE	Customer Account Data Engine
CAF	Centralized Authorization File
CAP	Congressional Affairs Program or Collection Appeals Program
CAWR	Combined Annual Wage Reporting
CC	Canceled check(s), courtesy copy or carbon copy
CCI	Centralized Case Intake
CEAS	Correspondence Examination Automation Support
CEP	Coordinated Examination Program
CI	Criminal Investigation

Exhibit 13.1.11-3 (Cont. 1) (02-23-2023)**Acronyms**

Acronyms	Definitions
CII	Correspondence Imaging Inventory
CK/CKD	check/checked
CNTA	Division Counsel/Associate Chief Counsel (National Taxpayer Advocate Program)
Cong	Congress person or Congressional
CRU	Centralized Reconsideration Unit
DA	Delegated Authority
DBA	Doing business as
DEDCA	Deputy Executive Director Case Advocacy
DNTA	Deputy National Taxpayer Advocate
DOA	Delegation of Authority
DUT	Document Upload Tool
DV	Disclosure of Taxpayer/POA/TIA verified – Taxpayer/POA/TIA Authenticated
E-Trak	Electronic Tracking System
ECD	Estimated Completion Date
EDCA	Executive Director, Case Advocacy
EDCA-ITS	Executive Director Case Advocacy, Intake and Technical Support
EIR	Early Intervention Review
EUP	Employee User Portal
FATCA	Foreign Account Tax Compliance Act
FP	Fully paid
FPLP	Federal Payment Levy Program
FU/FD	Functional Unit/Division
FUD	Follow-up Date
GAO	Government Accountability Office
GL	Governmental Liaison
GM	Group Manager
HRA	High Risk Authentication
HRDV	High Risk Disclosure Verified
IA	Intake Advocate or Installment Agreement

Exhibit 13.1.11-3 (Cont. 2) (02-23-2023)**Acronyms**

Acronyms	Definitions
IA ADJ	Input of an account adjustment (TAMIS History Literal) by Intake Advocate
IA CHKCL	Initiate a Refund Trace (TAMIS History Literal) by Intake Advocate
IA Stat 60 or generic **IADA**	Input Streamline or Guaranteed Installment Agreement (TAMIS History Literal) by Intake Advocate
IAT	Integrated Automation Technologies
ICS	Inventory Control System or Integrated Collection System
ID/self/TAS	Identified self, name, badge #, phone and fax # and TAS handling.
IDRS	Integrated Data Retrieval System
IDTVA	Identity Theft Victim Assistance
IGM	Interim Guidance Memorandum
IMF	Individual Master File
IRM	Internal Revenue Manual
ITA	Interactive Tax Assistant
ITAP	Internal Technical Advisor Program
JRC	June Report to Congress
LMOAM	Left message on answering machine
LMTCB/LCBM	Left message to call back/Left call back message
LTA	Local Taxpayer Advocate
MEC	Minimum essential coverage (ACA)
MF	Master File
MSG	Message
MTCB	Message to call back
NCD	Next Contact Date
NDA	No data available
NFTL	Notice of Federal Tax Lien
NLT	No later than
NMF	Non Master File
NTA	National Taxpayer Advocate
OAR	Operations Assistance Request

Exhibit 13.1.11-3 (Cont. 3) (02-23-2023)**Acronyms**

Acronyms	Definitions
OBR	Offset Bypass Refund
ODC	Oral Disclosure Consent
OD/Function	Operating Divisions or Functions of the IRS that do not include TAS
OIC	Offer in Compromise
OOO	Out of office
P & I	Penalties and Interest
PANG	Phone, address, name given
Pay EXT	Input an Extension of Time to Pay (TAMIS History Literal)
PCA	Private Collection Agency
PCIC	Primary Core Issue Code
PDC	Private Debt Collection
PDT	Potentially Dangerous Taxpayer indicator on IDRS
PFANG	Phone, fax, address, name given
PFANBATCGA	Phone, fax, address, name given, badge (ID), apology, TAS Confidentiality, TAS statement of independence given (including statement, TAS reports to Congress through the NTA) and TP authenticated
PFANBATGA	Phone, fax, address, name given, badge (ID), apology, TAS statement of independence given (including statement, TAS reports to Congress through the NTA) and TP authenticated
PI	Positive identification
PII	Personal(ly) Identifiable Information
POA	Power of Attorney
PSD	Problem Solving Day
PTC	Premium Tax Credit (ACA)
QC	Quick Closure
QCTL	Questions the constitutionality of the tax law
QRP	Questionable Refund Program
RAMPI	Request Answering Machine; Positive Identification
RATA	Revenue Agent Technical Advisor
RDO	Regular day off
Rec'd/recd	received

Exhibit 13.1.11-3 (Cont. 4) (02-23-2023)**Acronyms**

Acronyms	Definitions
Recon	Audit Reconsideration
Rep	Congressional Representative or Authorized Representative
RIVO	Return Integrity Verification Operations
RO	Revenue Officer
ROTA	Revenue Officer Technical Advisor
RPS	Revenue Protection Strategy
SA	Systemic Advocacy
SAMS	Systemic Advocacy Management System
SBA	Small Business Administration
SBREFA	Small Business Regulatory Enforcement Fairness Act
SBU	Sensitive but Unclassified
SCIC	Secondary Core Issue Code
Sen	Senator
SERP	Servicewide Electronic Research Program
SFC	Senate Finance Committee
SLA	Service Level Agreement
SRP	Shared Responsibility Payment (ACA)
STAUP	Input a Collection hold (TAMIS History Literal)
TA INV	Taxpayer Advocate involvement
TAG	Technical Analysis and Guidance
TAGM	Taxpayer Advocate Group Manager
TAMIS	Taxpayer Advocate Management Information System
TAO	Taxpayer Assistance Order
TARD	Taxpayer Advocate Received Date
TAS	Taxpayer Advocate Service
TBOR	Taxpayer Bill of Rights
TC or PC	Telephone call
TCM or PCM	Telephone call made
TDC	Taxpayer Digitation Communications
TECH	Technical Advisor
TECH ADV	Advice from a TECH

Exhibit 13.1.11-3 (Cont. 5) (02-23-2023)**Acronyms**

Acronyms	Definitions
TECH CASE	Case assigned to a TECH
TFRP	Trust Fund Recovery Penalty
TIC	Taxpayer Issue Code
TIGTA	Treasury Inspector General for Tax Administration
TOP	Treasury Offset Program
TP	Taxpayer
TPH/TPW	Taxpayer husband/wife
TPP	Taxpayer Protection Program
TPPI	Taxpayer phone inquiry
TPRQ	Taxpayer request
w/	with

Exhibit 13.1.11-4 (11-20-2020)**TAMIS Permission Levels for Document Attachments**

The activities allowed on the Document Attachment screen depend on the permission level of the user. The TAMIS permission levels are as follows:

Permission Level	Explanation
0	General
1	Case Advocate Limited
2	Case Advocate or Intake Advocate Full
3	TAS Manager or Lead Case Advocate (when performing duties of a TAS Manager)
4	Local Taxpayer Advocate (LTA) and LTA Staff (including acting assignments)
5	TAMIS Super User (Limited to four TAS Headquarters employees)

The following chart outlines how each permission level can use the Document Attachment screen:

Permission Level	View in Same Org	View in All Orgs	Upload in Same Org	Upload in All Orgs	Delete in Same Org	Delete in All Orgs	Restore in Same Org	Restore in All Orgs
0	X	X						
1	X	X	X					
2	X	X	X	X	X	X		
3	X	X	X	X	X	X	X	X
4	X	X	X	X	X	X	X	X
5	X	X	X	X	X	X	X	X

Exhibit 13.1.11-5 (02-23-2023)**DUT Reference Codes**

If the case is assigned to the Local Taxpayer Advocate Office in:	Then the Reference Code is:
Alabama	63
Alaska	92
Arizona	86
Arkansas	71
California (Fresno Campus)	89
California (Laguna Niguel)	33
California (Los Angeles)	95
California (Oakland)	94
California (Sacramento)	68
California (San Diego)	32
California (San Jose)	77
Colorado	84
Connecticut	06
Delaware	51
District of Columbia	53
Florida (Ft. Lauderdale)	65
Florida (Jacksonville)	59
Florida (St. Petersburg - Tampa)	67
Georgia (Atlanta City Center)	58
Georgia (Atlanta Campus)	07
Hawaii	99
Idaho	82
Illinois (Chicago)	36
Illinois (Springfield)	37
Indiana	35
International	66
Iowa	42
Kansas	48
Kentucky (Louisville)	61

Exhibit 13.1.11-5 (Cont. 1) (02-23-2023)**DUT Reference Codes**

If the case is assigned to the Local Taxpayer Advocate Office in:	Then the Reference Code is:
Kentucky (Cincinnati Campus)	17
Louisiana	72
Maine	01
Maryland	52
Massachusetts (Boston)	04
Massachusetts (Andover Campus)	08
Michigan	38
Minnesota	41
Mississippi	64
Missouri (St. Louis)	43
Missouri (Kansas City Campus)	09
Montana	81
Nebraska	47
Nevada	88
New Hampshire	02
New Jersey (Springfield)	22
New Jersey (Trenton)	26
New Mexico	85
New York (Albany)	14
New York (Brookhaven Campus)	19
New York (Brooklyn)	11
New York (Buffalo)	16
New York (Manhattan)	13
North Carolina (Charlotte)	44
North Carolina (Greensboro)	56
North Dakota	45
Ohio (Cincinnati)	31
Ohio (Cleveland)	34
Oklahoma	73
Oregon	93

Exhibit 13.1.11-5 (Cont. 2) (02-23-2023)**DUT Reference Codes**

If the case is assigned to the Local Taxpayer Advocate Office in:	Then the Reference Code is:
Pennsylvania (Philadelphia Campus)	28
Pennsylvania (Pittsburgh)	25
Rhode Island	05
South Carolina	57
South Dakota	46
Tennessee (Memphis Campus)	49
Tennessee (Nashville)	62
Texas (Austin)	18
Texas (Dallas)	75
Texas (El Paso)	79
Texas (Houston)	76
Utah (Ogden Campus)	29
Vermont	03
Virginia	54
Washington	91
West Virginia	55
Wisconsin	39
Wyoming	83