TAXPAYER ADVOCATE SERVICE
YOUR VOICE AT THE IRS

OFFICE OF THE TAXPAYER ADVOCATE
WASHINGTON, DC 20224

June 25, 2025

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MEMORANDUM FOR TAXPAYER ADVOCATE SERVICE EMPLOYEES

FROM: Kim S. Stewart *Kim S. Stewart*
Deputy National Taxpayer Advocate

SUBJECT: Interim Guidance on Additional Extension of Temporary Modifications to Case Processing Timeframes

The purpose of this memorandum is to temporarily extend specific guidance previously found in IGM TAS-13-1024-0005, Interim Guidance on Additional Extension of Temporary Modifications to Case Processing Timeframes (expiration date June 30, 2025). To support employee interactions with taxpayers and to provide a more consistent taxpayer experience, an additional temporary extension of the below modifications to case procedures will be granted until December 31, 2025. In granting this extension, Taxpayer Advocate Service (TAS) leadership acknowledges that as part of a recent TIGTA audit (Report Number: 2025-100-124), TAS agreed to monitor and assess taxpayer contact trends after implementation of the Phoenix system and to update guidance to provide attainable timeframes for taxpayer communications. Once the assessment is completed, updated guidance will be finalized and distributed. In addition, TAS is transitioning to its new customer relationship management system, Phoenix, which will go live on July 21, 2025. TAS is adjusting the timeframes for contacts during this transition period as discussed below.

Extended Provisions

<u>Initial Contact Date:</u>

- General - If the initial contact is not completed during case intake, contact the taxpayer or representative by telephone within **5 workdays** of the assignment of the case to the Case Advocate for criteria 1-4 cases, and within **10 workdays** of the assignment of the case to the Case Advocate for criteria 5-9 cases, to notify the taxpayer or representative of TAS's involvement and independence from the IRS. For cases assigned to Org. 1X - 4X, see IGM TAS-13-0924-0003, Interim Guidance on Centralization of New TAS Non-Congressional Systemic Burden cases, and IGM TAS-13-1124-0007, Interim Guidance on Centralization of Certain Cases Meeting Established Bulk Operations Assistance Request Criteria and Processes. *Impacted IRM:* IRM 13.1.18.6(1), Initial Contact Completed by Case Advocates.
- Exception During Phoenix Deployment – For cases assigned during **July 21, 2025, to August 8, 2025,** contact the taxpayer or representative for all cases, regardless of criteria, within **15 workdays** of the assignment of the case to the Case Advocate to notify the

taxpayer or representative of TAS's involvement and independence from the IRS, or to complete the initial contact if not completed during intake.

Next Contact Date:

- General - After the initial contact, employees will contact the taxpayer or representative every **45** calendar days unless circumstances necessitate the employee contact the taxpayer or representative sooner. Contact dates may be greater than **45 calendar days** but only if the taxpayer or representative is in agreement and that agreement is documented in the case history. Contacts with the taxpayer or representative must be made on or before the date promised or Next Contact Date (NCD). If contacts are made by correspondence, the letter must be mailed on or before the NCD for the next contact date to be considered timely. If the taxpayer or representative specifically requests "no contact" until the issue is resolved, document the case history. *Impacted IRM:* IRM 13.1.18.4(4)(b)(d)(e), Time Frames for Taking Case Actions.
- Exceptions During Phoenix Deployment
  - When scheduling a new NCD during **June 16, 2025, to August 15, 2025,** employees will set the next contact for the taxpayer or representative within **60** calendar days unless circumstances necessitate the employee contact the taxpayer or representative sooner. For example, if a NCD needs to be scheduled on August 10, you would need to schedule it within 60 days of that date.
  - If a NCD has already been scheduled to occur during **July 21, 2025, to August 8, 2025,** employees will need to either complete the NCD and update the taxpayer on the case's status before July 14, 2025, or contact the taxpayer to reschedule the NCD to a date after August 11, 2025. During this time period employees will be learning how to work in Phoenix and taxpayer contacts will be temporarily suspended. All taxpayer contacts will resume effective, August 11, 2025.

The Deputy National Taxpayer Advocate may modify or rescind this guidance at any time by notifying TAS employees through the issuance of a TAS Welcome Screen article outlining any change(s) in guidance.

EFFECT ON OTHER DOCUMENTS

TAS **will not** incorporate this guidance into the next revision of IRM 13.1.18, Resolving TAS Cases. In the management response to TIGTA Report # 2025-100-024, Improvements to Taxpayer Advocate Case Processing Would Result in Better Customer Service, TAS agreed to monitor taxpayer contact trends based on available resources and update IRM 13.1.18 to provide attainable timeframes for taxpayer communications.

This IGM supersedes IGM TAS-13-1024-0005, Interim Guidance on Additional Extension of Temporary Modifications to Case Processing Timeframes. In the event any IRM with provisions discussed in this IGM is published while this IGM is in effect, this IGM will supersede the newly published IRM until the IGM expires or is rescinded.

CONTACT

If you have any questions, please contact Kelly McConnell, Acting Deputy Executive Director, Case Advocacy, Technical Support, 208-363-8845.

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