TAXPAYER ADVOCATE SERVICE
YOUR VOICE AT THE IRS

OFFICE OF THE TAXPAYER ADVOCATE
WASHINGTON, DC 20224

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MEMORANDUM FOR TAXPAYER ADVOCATE SERVICE EMPLOYEES

FROM: Kim S. Stewart
Deputy National Taxpayer Advocate

SUBJECT: Interim Guidance to Temporarily Suspend Certain Procedures During Intake

The purpose of this Interim Guidance Memorandum (IGM) is to temporarily implement procedures for all Intake Advocates to streamline the processing of Forms 911, Request for Taxpayer Advocate Service Assistance (And Application for Taxpayer Assistance Order) and other requests for TAS assistance. With this IGM, TAS is temporarily suspending certain requirements for employees performing intake duties. TAS employees performing intake duties **will NOT perform the following actions**:

Complete initial actions per http: IRM 13.1.16.8(6), Sources of TAS Cases and Initial Intake Actions, and IRM 13.1.16.10, Taking Initial Actions for Case Building During Intake.

Exception:
- To conduct sufficient research to determine TAS acceptance,
- For suspension of collection actions per IRM 13.1.16.10.2, Suspending Collection Actions, IRM 13.1.16.8(5), Sources of TAS Cases and Initial Intake Actions
- To document authorized representative information as per IRM 13.1.18.5(7) Initial Actions

- Secure all documentation needed to support case resolution. See IRM 13.1.16.7(7), Initial Contact During Intake.

- Attempt to contact the taxpayer by phone.

  - **Exception 1:** TAS employees performing intake will contact the taxpayer by phone when TAS case acceptance criteria cannot be determined because there is no valid address, Tax Identification Number (TIN) or any other information that would allow TAS to locate the taxpayer's account on Integrated Data Retrieval System (IDRS) **AND** only a phone number is available.

  - **Exception 2:** For reopen requests, before sending the request to the manager of the closing office, TAS employees performing intake will use their discretion and may attempt to contact the taxpayer when documentation is required to resolve the issue but has not been provided by the taxpayer.

- **Exception 3:** TAS employees performing intake will use their discretion to determine if a phone call to advise the taxpayer that their case will not be accepted in TAS because their refund has already been issued is most efficient, otherwise they will notify the taxpayer by letter.

Because TAS employees performing intake duties will not be performing the actions listed above, they will instead follow the streamlined procedures in Appendix 1 - Performing TAS Intake, when receiving a request for TAS assistance.

This IGM does not change case procedures for Case Advocates who will continue to follow the procedures in IRM 13.1.18.5, Initial Actions, and IRM 13.1.18.6, Initial Contact Completed by Case Advocates (CAs).

EFFECT ON OTHER DOCUMENTS

TAS **will not** incorporate this guidance into the next revision of IRM 13.1.16, Receipt and Intake of TAS Cases. 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 L. McConnell, Acting Deputy Executive Director, Case Advocacy, Technical Support, 208-363-8845.

Appendix 1 – Performing TAS Intake

TAS receives taxpayer inquiries from a variety of sources. The list of actions to perform during case intake set forth below is not all-inclusive. Employees should continue to use IRM 13.1.16, Receipt and Intake of TAS Cases, for actions not identified in this IGM. To process requests for TAS assistance as expeditiously as possible, employees performing intake will:

1. Research the Integrated Data Retrieval System (IDRS), Accounts Management System (AMS), Correspondence Imaging Inventory (CII) (only to identify if a return was already received), Modernized e-File (MeF) and Automated Collection System (ACS) to determine if the request meets TAS case acceptance criteria per IRM 13.1.7, Taxpayer Advocate Service (TAS) Case Criteria, and the TAS Criteria Tool.

    a. For IDRS research only, start with a basic Command Code (CC) research path that will allow you to determine if the case meets TAS criteria, as follows:
        - INOLES
        - ENMOD
        - CFINK
        - IMFOLI / BMFOLI
        - SUMRY
        - TXMOD

    Note: You may expand and tailor your IDRS CC research based on the taxpayer's issue, as appropriate. For example:

        - FFINQ: To determine return processing status.
        - UPTIN/ERINV: To research unpostable and/or reject issues.
        - IRPTRO: To research Return Integrity Verification Operation (RIVO) issues.
        - AMDISA: To research Exam issues.

2. For requests that **DO NOT** meet TAS case acceptance criteria, TAS employees performing intake will follow the procedures in IRM 13.1.16.14, Contacts Not Meeting TAS Criteria (Nonfrivolous Inquiries) and IRM 13.1.16.13 Contacts Not Meeting TAS Criteria (Frivolous Arguments). TAS intake employees will **NOT normally** attempt to contact the taxpayer by phone. Instead, when corresponding with taxpayers or representatives, employees will issue the applicable revised Letter 1686L, Non-Criteria Intake Letter.

    Exception: TAS employees performing intake will contact the taxpayer by phone **when TAS case acceptance criteria cannot be determined** because there is no valid address, Tax Identification Number (TIN) or any other information that would allow TAS to locate the taxpayer's account on Integrated Data Retrieval System (IDRS) **AND only phone number is available.**

3. For requests that **MEET** TAS case acceptance criteria, TAS employees performing intake will Create a Case in Phoenix and take the following actions:

    a. Ensure Phoenix reflects the taxpayer's current address and contact information. Update Phoenix as necessary. **Do not** perfect the case to correct capitalization of text.
    b. Suspend all relevant balance due modules and populate applicable fields in Phoenix. See IRM 13.1.16.10.2, Suspending Collection Actions, and IRM 13.1.10.11, Suspending Collection Action, for additional information.
    c. Immediately elevate emergency cases as appropriate. See IRM 13.1.16.8.1, Immediate Elevation of Emergency Cases.
    d. When speaking with the taxpayer:

        i. Follow the guidance in IRM 13.1.16.4.1.1, Authorized Disclosures. IRM 13.1.16.4, Communication Skills and Requirements, and.

            IRM 13.1.16.7, Initial Contact During Intake.
            1. **Do not** secure documentation needed to support case resolution at intake.
            2. **Do** document Phoenix with the details of your discussion with the taxpayer and any relevant information/research/actions accordingly.
        ii. Document the Phoenix Person Organization 'Permission to Leave Voicemails' field if the taxpayer authorizes TAS to leave a voice message in the event the taxpayer is not available.
        iii. Document the Phoenix Person Organization 'Permission to Send Emails" filed if the taxpayer authorizes TAS to use email to communicate with them about their case. See the requirements in IRM 13.1.6.4.2, Email Guidance.
        iv. If the taxpayer is requesting an offset bypass refund (OBR), alert the taxpayer that documentation will be required to substantiate the exact amount of money needed to relieve the hardship.
    e. When receiving taxpayer correspondence:

        i. Date stamp the correspondence or Form 911 with the actual date the correspondence was received in TAS, regardless of the time of day it was received. This is the Date Assistance Request Received by TAS (DART). Ensure the TAS date stamp does not conceal information provided on the Form 911 or correspondence. If the 911 is received via fax, email, or the Document Upload Tool, the DART is the date of the fax or email, or the date the taxpayer, representative, or Congressional staffer uploaded the files to the DUT, there is no need to date stamp the Form 911. Upload documents, including the Form 911, received from the taxpayer to Phoenix Files, see IRM 13.1.11.2.1.4, Phoenix Files.

ii. If TAS receives a Form 911 with a time-sensitive return or claim (*e.g.*, received on the due date for filing, on the last day that the taxpayer can claim a refund, or the taxpayer has an imminent economic need for expedite processing), give the inquiry to the manager or designated official for immediate action or assignment. See IRM 13.1.18.8.3, Taxpayers Delivering Returns to TAS and TAS Date Stamp, for procedures to follow upon receipt of a return or claim.

iii. TAS will not reject a Form 911/e-911 because a field on the form is incomplete **unless there is not enough information to retrieve the taxpayer's account.**

f. For congressional cases see IRM 13.1.16.8.6, Congressional Office Contacts.

Note: If there is no time at the end of the day to input the case, the case should be input the next business day. Use the date the taxpayer contacted TAS as the DART and note it in Phoenix.

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