



**OFFICE OF THE TAXPAYER ADVOCATE**  
**WASHINGTON, DC 20224**

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**MEMORANDUM FOR TAXPAYER ADVOCATE SERVICE EMPLOYEES**

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

SUBJECT: Interim Guidance on Assignment and Distribution of Cases to TAS Local Offices  
and TAS Case Transfer Guidelines

The Taxpayer Advocate Service (TAS) was created to be the voice of the taxpayer within the IRS. As our name implies, TAS advocates for taxpayers, and helps them resolve problems that have not been resolved through normal IRS channels. Our Case Advocates assist taxpayers who are experiencing problems with the IRS, many of whom are facing a financial hardship because of their unresolved tax issue. To accomplish this critical component of our mission, TAS continues to focus on the success of our advocacy efforts while looking for ways to streamline processes and procedures to help both our employees and the taxpayers they serve. During FY 2025, TAS spearheaded several different initiatives to streamline and centralize case work to ensure our employees were focusing on helping taxpayers with the greatest need for our specialized services and to provide a more equitable distribution of casework across TAS. Also in FY 2025, TAS deployed a new customer relationship management system, Phoenix, for our case advocacy operations. This new system provides TAS with additional opportunities to improve our case distribution processes.

TAS has reviewed and analyzed the results of the various case streamlining and centralization initiatives undertaken in FY 2025 and applied lessons learned from those initiatives in the following guidance. This memorandum provides guidance to TAS case advocacy employees, setting forth how cases are distributed and transferred to TAS local offices, while explaining how other actions taken in Phoenix will impact the distribution of cases.

**I. Employee Availability and Deferral in Phoenix:**

Employee availability and deferral status in Phoenix only pertains to Case Advocates (CAs). **All other TAS positions do not impact case assignment/inventory and must always be set to 'TAS Workload Availability' of '1' within the respective employee's Phoenix Contact.**

*A. Deferral Rules for CAs:*

- 1) It is the responsibility of each Local Taxpayer Advocate (LTA) and/or Taxpayer Advocate Group Manager (TAGM) to appropriately apply the deferral rules in their local office.
- 2) When a CA who is **not in training status** will be out of the office for **three (3) weeks or more** (i.e. **twenty-one (21) or more consecutive calendar days**) but less than thirty-five (35) consecutive calendar days<sup>1</sup>, the ‘TAS Workload Status’ field in the CA’s Phoenix Contact must be changed to ‘Deferred’ by close of business (COB) the workday prior to the CA’s scheduled departure. For example, CA is going on extended leave (including annual and sick leave).
  - **NOTE:** Being in ‘Deferred’ status in Phoenix **does not** require automatic reassignment of the CAs inventory. However, if the CA will be out of the office for more than thirty-five (35) consecutive calendar days, his or her open inventory **must be reassigned** and the employee’s status in Phoenix must be changed to ‘Inactive.’ See Section II below for guidance on reassigning inventory.
- 3) If a CA will be taking a temporary non-casework assignment, documentation (e.g. e-mail) of the non-casework assignment, including dates of the assignment, must be sent to the Area Deputy or designated Area Analyst, before close of business (COB) the workday before the CA is to be placed in ‘Deferred’ status. If the work assignment is for a national project, the documentation must come from the office responsible for the project (e.g. Employee Support and Development (ESD) for training assignments, EDCA for case project assignments, etc.).
- 4) By COB one (1) workday prior to the return of the CA, the CA’s ‘Inactive’ status in Phoenix must be updated, and their ‘TAS Workload Availability’ field changed to ‘1’ within the employee’s Phoenix Contact.
- 5) If a CA is retiring or permanently leaving the CA position, the employee may be placed in ‘Deferred’ status twenty (20) calendar days prior to the scheduled departure date. When in Deferred status the employee will not be assigned new cases, and will instead focus on:
  - resolving cases that can be closed prior to their departure, and
  - documenting the current status and next actions needed on cases that cannot be closed prior to their departure.

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<sup>1</sup> An employee will lose their access to Phoenix after they have failed to login to the system for 35 days.

Please see Checking/Updating Phoenix Workload and Availability Status in Phoenix for Case Advocates for step-by-step instructions on how to check and update employee availability and deferral status in Phoenix for your respective office.

**B. New Hires:**

NOTE: This section **only applies to newly hired CAs** in training status.

- 1) During the initial period when a new hire CA is one hundred (100) percent deferred and has **no assigned cases**, their 'TAS Workload Status' field in the CA's Phoenix Contact must be changed to 'Deferred' and their 'TAS Workload Availability' field set at '0' within the employee's Phoenix Contact. When the new hire is **assigned one (1) or more cases**, their status in Phoenix will be changed from deferred to active.
- 2) Once a newly hired CA is assigned one (1) or more cases, managers will gradually increase the level of their 'TAS Workload Availability' field until the training period is completed. When cases begin to be assigned to the CA, **the LTA or TAGM must review** the 'TAS Workload Availability' field in the CA's Phoenix Contact **on a weekly basis and update** as follows:
  - 1 to 19 open cases: .10 or 10 percent availability;
  - 20 to 29 open cases: .25 or 25 percent availability;
  - 40 to 54 open cases: .5 or 50 percent availability;
  - 55 to 70 open cases: .75 or 75 percent availability; and
  - 71 or more open cases: 1 or 100 percent availability.

**C. Permanent Part-Time Case Advocates:**

- 1) If a local TAS office has a part-time CA, an adjustment must be made to that office's active CA count to account for the permanent part-time CA.
- 2) For permanent part-time CA's, the 'TAS Workload Availability' field in the CA's Phoenix Contact should reflect the CA's availability based on the number of hours they work per week. For example:
  - 20 hours/week = .5 or 50 percent availability.
  - 30 hours/week = .75 or 75 percent availability.
- 3) Any changes to a part-time schedule must be communicated to the Area Deputy, or designated Area Analyst.

**Special Situations Requiring CA Reduced Availability**

For CAs in special situations (e.g., Performance Improvement Plan (PIP), Family Medical Leave Act (FMLA), serving as a Union Steward, etc.) where a reduction in the 'TAS Workload Availability' field may be warranted, the LTA will elevate this issue to their Area Deputy. The Deputy will determine, on a case-by-case basis, whether reducing the CA's availability is appropriate and the amount of the reduction. If the situation requiring the reduction in availability ends (e.g. CA on FMLA returns to full work status) then the 'TAS Workload Availability' will be set to '1' in the CA's Phoenix Contact. The Executive Director of Case Advocacy (EDCA) leadership will provide on a monthly basis a listing of local offices with approved CAs who have reduced availability to the analysts performing case distribution. Leadership may share updates with the analysts performing case distribution more frequently as warranted.

**II. Departing CAs, or CAs who will be gone more than thirty-five (35) days:**

For CAs who will be retiring or otherwise leaving their position permanently, and for CAs who will be out of the office or on a non-casework assignment for more than thirty-five (35) consecutive calendar days, the LTA or TAGM will manage the reassignment of the departing CAs case inventory as follows:

- A. **For ALL congressional cases, the local office will retain** the case(s) assigned to the departing CA and reassign those cases within the local office as appropriate.
- B. **For non-congressional cases ONLY**, once the employee has left their CA position, the LTA or TAGM will transfer their open cases to the Phoenix Special 5 queue for reassignment to other offices. Once cases are transferred to Special 5, LTAs will notify their Area Analyst that these cases have been reassigned to Phoenix Special 5. The Area Analyst will then discuss the reassignment of these cases to Special 5 with the analysts performing case distribution.
  - 1) For all cases that are transferred to Special 5, TAS will send mail merge letters to taxpayers informing them that we are reassigning their case. The mail merge letter will set expectations about when they will be contacted by their new CA.
  - 2) The LTA may elect to retain a case(s) in their office when warranted (e.g. best interest of the taxpayer) and assign the case(s) to other CAs in their office.

**III. All New Unassigned Non-Congressional Cases - Special 6:**

To support adjustments in case assignment and the initial case distribution process, TAS created Special 6, a triage process for all new unassigned non-congressional cases (with limited exceptions) coming into TAS. The Special 6 or S6 distribution process ensures that taxpayers

who have the greatest need will receive priority TAS assistance and in general ensure all taxpayers understand what to expect when seeking TAS assistance.

The Special 6 process has proven to be an effective case assignment approach for both employees and taxpayers, therefore, TAS will continue utilizing this process all **new non-congressional cases**.

### **Special 6 (S6) Process**

Once a new case has been created, employees performing case intake will take the following steps to determine where a case will be transferred:

A. Does the case meet Special 1-4 criteria per Special 1-4 Centralized Bulk OAR Procedures If and Then Chart? review

- Special 1 – PreRefund Wage Verification Hold Bulk OAR;
- Special 2 – Amended Return Processing Bulk OAR;
- Special 3 – Employee Retention Credit Bulk OAR; or
- Special 4 – Systemic Burden (Criteria 5 – 7) Cases.

If yes to any of the above, follow the instructions to transfer the case to the appropriate Special assignment workflow.

B. As outlined in [IRM 13.1.16.8.1](#), Immediate Elevation of Emergency Cases, and described in Frequently Asked Questions Special 5 and 6 (Revised September 30, 2025), TAS employees must flag ‘Urgent’ cases by updating the Phoenix ‘Case Priority’ field to ‘Urgent’, and include a brief description of the **extreme, time-sensitive issue** in the Phoenix history (i.e. Offset Bypass Refund (OBR), imminent collection action (levy/lien), imminent statute expiration, or other unique situations as determined by management).

- 1) **Do NOT** update the Phoenix ‘Case Priority’ field to ‘Urgent’ simply because the taxpayer has a financial hardship. Cases marked with the Case Priority Field ‘Urgent’ in Phoenix will be screened before transfer, and those that are not an extreme, time sensitive situation, **will not receive an immediate transfer** to a local office. See FAQs on Special 5 and Special 6 referenced above.

C. Transfer the non-congressional case for Special 6

On a weekly basis, TAS will send mail merge acknowledgement letters for new cases still present in Special 6 at the time the mail merge process is run. This mail merge acknowledgement will inform the taxpayer that we have received and accepted their case but have not yet assigned their case to an individual CA. The mail merge letter will also inform the taxpayer that their CA will be in contact with them once the case has been assigned.

#### **IV. Case Distribution – Zip Code Routing (ZCR) and TAS Case Transfer Guidelines Discontinued:**

In addition to the changes TAS made regarding case distribution discussed in Section III above, TAS has also suspended use of the ZCR and the TAS Case Transfer Guidelines with limited exceptions. These processes have been replaced by the centralized distribution process for cases assigned to Special 6. Case distributions to local offices from Special 6 are based on models measuring several factors that impact an office's ability to receive and work new cases and how the local office compares to the national case average. The employees performing the daily distribution weigh all these factors to determine the appropriate number of cases to transfer to an office to achieve a more equitable distribution of cases.

Some of the factors used in this analysis are:

- 1) **Average cases per CA by office:** Average cases per CA by office is computed as the total number of cases assigned to an office divided by the number of CAs in that office, adjusted for availability. Other factors such as the number of unassigned cases sent directly to the local office, the local office's special requests, case priority, case age, location, and time zone are also considered.
- 2) **National case average and CA availability:** TAS will utilize the EDCA National Workload dashboard and other reports in Phoenix for case distribution. These dashboards and reports provide insight into the average number of cases per CA by office, as well as CA availability. Both factors are used in determining the volume of cases to assign to each TAS local office.
- 3) **Spanish speaking taxpayers:** TAS will continue to do our best to assign Spanish speaking taxpayer cases to local TAS offices with a bilingual CA. However, it may not always be possible to align a Spanish speaking taxpayer with a bilingual CA. In those situations, and in situations where a taxpayer speaks a language other than English, local offices will use [Over-the-Phone Interpreter \(OPI\) services](#). The receiving office must keep and work these cases. **Do NOT transfer the cases to another office.**
- 4) **TAS Transfer Guidelines: The transfer guidelines have been suspended.** The one exception are for cases involving taxpayers who reside outside of the United States (US). TAS will continue to assign cases to TAS offices in Hawaii and Puerto Rico based on the Geographic Alignment Table (See Exhibit A) for taxpayers residing in foreign countries without a US-based Power of Attorney (POA), to the extent possible. For taxpayers residing outside of the United States that have a US-based POA, those cases will be transferred to Special 6 for normal distribution.

However, if a local TAS office (other than Hawaii or Puerto Rico) receives a case involving a taxpayer who resides in a foreign country, that office will keep and work the case. **Do NOT transfer the case to another office.**

The goal of daily case distribution is to achieve local office-level inventory averages that align with the national average and help improve the equity of case distribution among local office inventories. **Local offices are responsible for working the cases they receive from the central case assignment process. Do NOT transfer these cases again to another office.** If there are questions or concerns regarding the cases being assigned to an office, the LTA or TAGM should elevate those concerns to their Area Analyst.

**Note:** Local TAS offices with special issues that impact their ability to receive cases should elevate the issues and discuss with their Area Deputy immediately. See Section I above.

All other transfer instructions discussed in prior versions of [IRM 13.1.17](#), Transferring TAS Cases, [IRM 13.1.22](#), Manual Inventory Balancing Procedures, TAS Case Transfer Guidelines, and Welcome Screen Article are superseded by this IGM. However, TAS offices will continue to follow the guidance for the transfer and assignment of cases impacted by [IRM 13.1.8](#), Congressional Affairs Program, and [IRM 13.1.10](#), Special Processes.

## **V. Modifications to IRM 13.1.17 for the new Phoenix System**

TAS will be updating certain guidance contained in [IRM 13.1.17](#), Transferring TAS Cases, to reflect how TAS cases are to be routed or transferred going forward with Phoenix. In addition to the modifications regarding the transferring of TAS cases set forth in this IGM, the following modifications to [IRM 13.1.17](#), Transferring TAS Cases, are effective immediately:

### **A. Phoenix 'Route Case' button.**

- 1) As set forth in Section III above, **all new non-congressional cases** coming into TAS will first be assigned to Special 6, unless the case meets criteria for Special 1-4. The 'Route Case' button in Phoenix **will not be used to route non-congressional cases.**
- 2) Generally, **new congressional cases coming into TAS** will be assigned to the TAS local office that is aligned with the congressional member in the taxpayer's home state (Congressional District) by using the 'Route Case' button. This is the only time the 'Route Case' button should be utilized until further notice.

### **B. Transferring TAS Cases in Phoenix.**

- 1) To transfer a case in Phoenix, employees will edit the 'Case Owner' field via the Phoenix 'Details' tab and select the appropriate Special or local office. Again, **do not use the 'Route Case' button for non-congressional cases.**
- 2) Document the reason for the transfer in a Phoenix Post. Include an explanation of why the case was transferred, a description of any documentation that was sent and

how it was sent (e.g., uploaded to Phoenix Files, fax, overnight mail, regular mail, etc.).

- 3) Do not update/change the DART when transferring a case in Phoenix.
- 4) Use the ‘Upload Files’ feature to upload correspondence, documents, and Form 911, Request for Taxpayer Advocate Service Assistance (And Application for Taxpayer Assistance Order), if applicable. See IRM 13.1.11.2.1.4, Phoenix Files.
- 5) If original documents are needed by the receiving office (e.g., original signatures needed to process return, etc.), the information will be mailed by the fastest method available after emailing or faxing the pertinent information. When mailing, use Form 3210, Document Transmittal Form.
- 6) When transferring a case to another office in Phoenix, TAS employees must remove any personally identifiable information (PII) they have stored outside of Phoenix for that case. They must access their sensitive but unclassified (SBU) folder and delete the folder associated with that Phoenix case file. This action will ensure that employees do not retain PII on their computers for taxpayers for which they no longer have an open case. Additionally, it protects taxpayers from possible data loss or inadvertent disclosure of PII.

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

## **EFFECT ON OTHER DOCUMENTS**

This IGM supersedes [IGM TAS-13-1124-0006](#), Interim Guidance on the Assignment of Cases to TAS Local Offices (November 9, 2024), modifies [IRM 13.1.17](#), Transferring TAS Cases, and replaces [IRM 13.1.22](#), Manual Inventory Balancing Procedures. 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 this IGM expires or is rescinded.

## **CONTACT**

If you have any questions, please contact [Kelly McConnell](#), Acting Deputy Executive Director, Case Advocacy, Intake and Technical Support, 208-363-8845.

**EXHIBIT A – Residency Table**

Continent	Country/Territory	Transfer to
Africa	Algeria, Angola, Benin, Botswana, Burkina Faso, Burundi, Cabo Verde (formerly Cape Verde), Cameroon, Central African Republic, Cote d'Ivoire (Ivory Coast), Chad, Comoros, Democratic Republic of the Congo (Kinshasa), Djibouti, Egypt, Equatorial Guinea, Eritrea, Eswatini (Swaziland), Ethiopia, French Southern Territories, Gabon, Ghana, Guinea, Guinea-Bissau, Kenya, Lesotho, Liberia, Libya, Madagascar, Malawi, Mali, Mauritania, Mauritius, Morocco, Mozambique, Namibia, Niger, Nigeria, Republic of the Congo (Brazzaville), Reunion and Mayotte, Rwanda, Sao Tome and Principe, Senegal, Seychelles, Sierra Leone, Somalia, South Africa, South Sudan, Sudan, Tanzania, The Gambia, Togo, Tunisia, Uganda, Western Sahara, Zambia, Zimbabwe	Puerto Rico (66)
North America	Anguilla, Antigua and Barbuda, Aruba, Bahamas, Barbados, Belize, Bermuda, British Virgin Islands, Canada, Caribbean Netherlands, Cayman Islands, Costa Rica, Cuba, Curacao, Dominica, Dominican Republic, El Salvador, Greenland, Grenada, Guadeloupe, Guatemala, Haiti, Honduras, Jamaica, Martinique, Mexico, Montserrat, Netherlands Antilles, Nicaragua, Panama, Saint Kitts and Nevis, Saint Lucia, Saint Vincent and the Grenadines, Trinidad and Tobago, Turks and Caicos Islands	Puerto Rico (66)
South America	Argentina, Bolivia, Brazil, Chile, Colombia, Ecuador, Falkland Islands, French Guiana, Guyana, Paraguay, Peru, Suriname, Uruguay, Venezuela	Puerto Rico (66)
Europe	Albania, Andorra, Austria, Belarus, Belgium, Bosnia and Herzegovina, Bulgaria, Croatia, Cyprus, Czechia (Czech Republic), Denmark, Estonia, Finland, France, Germany, Gibraltar, Greece, Hungary, Iceland, Ireland, Italy, Latvia, Liechtenstein, Lithuania, Luxembourg, Malta, Moldova, Monaco, Montenegro, Netherlands, North Macedonia, Norway, Poland, Portugal, Romania, Russia, San Marino, Serbia, Slovakia, Slovenia, Spain, Sweden, Switzerland, Ukraine, United Kingdom, Vatican City	Puerto Rico (66)
Oceania	Australia, Christmas Island, Cocos (Keeling) Islands, Cook Islands, Fiji, French Polynesia, Kiribati, Marshall Islands, Micronesia, Nauru, New Caledonia, New Zealand, Niue, Palau, Papua New Guinea, Pitcairn Island, Samoa, Solomon Islands, Tokelau, Tonga, Tuvalu, Vanuatu, Wallis and Futuna Islands	Hawaii (99)
Asia 1	<b>Central Asia:</b> Kazakhstan, Kyrgyzstan, Tajikistan, Turkmenistan, Uzbekistan	
	<b>Western Asia/Middle East:</b> Armenia, Azerbaijan, Bahrain, Georgia, Iraq, Israel, Jordan, Kuwait, Lebanon, Oman, Palestine, Qatar, Saudi Arabia, Syria, Türkiye (Turkey), United Arab Emirates, Yemen	Puerto Rico (66)
Asia 2	<b>Southern Asia:</b> Afghanistan, Bangladesh, Bhutan, India, Iran, Maldives, Nepal, Pakistan, Sri Lanka	
	<b>Eastern Asia:</b> China, Hong Kong, Japan, Macau, Mongolia, North Korea, South Korea, Taiwan (Republic of China)	Hawaii (99)
	<b>Southeast Asia:</b> Brunei, Cambodia, Indonesia, Laos, Malaysia, Myanmar (Burma), Philippines, Singapore, Thailand, Timor-Leste (East Timor), Vietnam	