



THE OFFICE OF THE TAXPAYER ADVOCATE OPERATES INDEPENDENTLY OF ANY OTHER IRS OFFICE AND REPORTS DIRECTLY TO CONGRESS THROUGH THE NATIONAL TAXPAYER ADVOCATE.

IRM PROCEDURAL UPDATE

DATE: 04/24/2025

NUMBER: tas-13-0425-0484

SUBJECT: Taxpayer Advocate Service (TAS) Case Criteria

AFFECTED IRM(s)/SUBSECTION(s): 13.1.7.4

CHANGE(s):

IRM 13.1.7.4(1) Updated guidance that TAS will no longer accept Non-Congressional cases with TC 810/-E freeze.

(1) There are certain cases that should not be accepted into TAS:

- a. The taxpayer's complaint or inquiry only questions the constitutionality of the tax system,
- b. The focus of the taxpayer's inquiry may involve frivolous tax strategies intended to avoid or delay the filing or paying of federal taxes, including certain Non-Congressional inquiries where the IRS has identified the return as frivolous.

Note: When TAS receives an inquiry involving a potential refund scheme, TAS will review the taxpayer's request along with IDRS to see if it meets TAS case acceptance criteria and, if so, accept the case. However, if the inquiry is Non-Congressional and IDRS indicates a TC 810 with a Code 4 and/or -E Freeze, TAS will not accept the case. See IRM 13.1.24.6.4.4, TAS Case Acceptance Criteria for Inquiries Involving a Potential Scheme, for case acceptance considerations when the request for assistance involves a potential scheme. If after acceptance, the case inquiry appears to question the constitutionality of the tax system or may involve a frivolous tax strategy, TAS will educate the taxpayer and close the case. In certain instances, education is a more prudent way to advocate for a taxpayer. TAS does not have the authority to decide the validity of the taxpayer's refund claim on behalf of the IRS. See IRM 13.1.21.2, Closing Criteria.

- c. Certain Pre-Refund Wage Verification Hold (PRWVH) cases as shown in the table below:

If	Then
Congressional TAS Criteria 1 through 9	○ TAS will not accept current tax year cases referred by a Congressional office where the taxpayer's refund has been stopped by the Return Integrity Verification Operations (RIVO) filters from January 1st through March 14th. ○ TAS will still accept cases for prior tax year returns that are delayed in processing.
Non-Congressional Criteria 1 through 8	○ TAS will not accept current tax year cases where the taxpayer's refund has been stopped by the RIVO filters from January 1st through June 30th. ○ TAS will still accept cases for prior tax year returns that are delayed in processing.

Note: The above case acceptance applies to current tax year Return Integrity Verification Operation (RIVO) Pre Refund Wage Verification Hold (PRWVH) issues and does not apply to RIVO Taxpayer Protection Program (TPP) case acceptance. RIVO PRWVH cases and RIVO TPP cases are separate issues and are accepted and worked differently. RIVO TPP case acceptance is dependent on TAS Criteria.