



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: 05/20/2025

NUMBER: tas-13-0525-3310

SUBJECT: Provides Clarification to the PRWVH and Potential Scheme Case Acceptance Criteria

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

CHANGE(s):

IRM 13.1.7.4 Provides clarification to the PRWVH and Potential Scheme case acceptance criteria

(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. **Exception:** TAS may accept new cases for assistance involving an amended return filed to correct/remove a frivolous claim so long as the taxpayer otherwise meets TAS case acceptance criteria for an issue involving an amended return. 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 October 31st. ○ TAS will accept cases for prior tax year returns that were filed in the current calendar year and are delayed in processing. ○ After February 28, TAS will not accept cases where the refund is held by RIVO filters for returns filed in previous calendar years. For example: after February 28, 2025, returns filed in calendar years 2024 or older will not be accepted.

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.

(2) TAS will generally not accept the following types of inquiries that fall within Systemic Burden Criteria 5-7 involving:

Types of Inquiries	Primary Core Issue Code (PCIC)
Processing of Original Returns	310
Error Resolution System (ERS) and Reject Returns	315
Unpostable Returns	317
Processing of Amended Returns	330
Injured Spouse Claims	340
Identity Theft Issues	425

See IRM 13.1.16.14, Contacts Not Meeting TAS Criteria (Nonfrivolous Inquiries).

(3) Processing of Original or Amended Returns for non-congressional cases (Criteria 1-4 and Criteria 8)

Question	Response
A. Does the taxpayer's situation meet TAS Economic Burden (Criteria 1 - 4) or Best Interest of the Taxpayer (Criteria 8) and filed their return electronically?	• Yes - Create a TAS Case. • No - See item B.
B. Does the taxpayer's situation meet TAS Economic Burden (Criteria 1 - 4) or Best Interest of the Taxpayer (Criteria 8) and mailed their paper return to the IRS?	• Yes - See item C. • No - Taxpayer does not meet case acceptance criteria. Do not create a TAS case. See IRM 13.1.16.14.
C. Has it been more than 6 months from the date of mailing the paper return to the IRS (per the taxpayer's records or statement) and there is no indication of the return on IDRS? Note: If return is showing as received on IDRS go to item D.	• Yes - Apologize and explain to the taxpayer the IRS system has no record of their return and recommend the taxpayer refile the return and maintain proof of mailing. Do not create a TAS case. • No - Apologize for the delay and recommend the taxpayer continue to wait for the IRS to process their return. They can contact TAS again, if needed, after 6 months from the date of filing to determine if the IRS has received their return or if they should consider refiling their return. Do not create a TAS case. See IRM 13.1.16.14.
D. Is the paper return showing as received on IDRS? Note: For original returns use Command Code TRDBV to identify the return's received date and for amended returns the received date is the transaction date of the TC 971 AC 120 on the taxpayer's account.	• Yes, and it has been 60 days or more since the return was received by the IRS. Create a TAS case. • Yes, but it has been less than 60 days since the return was received by the IRS. Apologize for the delay and recommend the taxpayer continue to wait for the IRS to process their return. They can contact TAS again, if needed, after 60 days from the date the IRS received the return. Do not create a TAS case. See IRM 13.1.16.14. • No, go to item C.

(4) In the categories of cases in paragraphs (2) and (3), the processing delays typically arise either because the affected functions are overloaded with work or because of systemic processing glitches. There are two notable exceptions under which TAS will continue to accept cases involving the scenarios identified above.

- a. The first exception is for cases received from a Congressional Office, see IGM TAS-13-1024-0004, Interim Guidance on Accepting Cases Under TAS Case Criteria 9, Public Policy.
- b. The second exception is for cases related to other issues for which TAS may advocate, such as an open examination or collection action that a refund from, or the processing of, the original or amended return would resolve.

The following examples illustrate these guidelines:

Example: Single-Issue Systemic Burden Inquiry:

Facts: The normal processing time for a paper Form 1040, U.S. Individual Income Tax Return, is approximately six weeks. The taxpayer filed 2021 Form 1040 more than four months ago expecting a refund and has no other outstanding issues with examination or collection. Because of the IRS delay in processing the original return, the taxpayer's circumstances meet TAS Criteria 5. Under the guidelines, refer the taxpayer to the appropriate IRS function for resolution and do not establish a case.

Example: Systemic Burden Inquiry Referred by Congressional Office:

Facts: Assume the same facts as the first Example in this section, except the case has been referred by a congressional office. Create a TAS case.

Example: Systemic Burden Inquiry Affecting Other Tax Issues:

Facts: Assume the same facts as in the first Example in this section, except the taxpayer has an outstanding balance for tax year 2019 and has been receiving IRS collection notices. The taxpayer's expected refund would fully pay the balance due and leave the taxpayer with a small refund. Accept the taxpayer's inquiry and establish a TAS case because facilitating the processing of the original return will resolve an open collection issue.

(5) For any issue where TAS is not able to directly assist the taxpayer, TAS will:

- a. Educate the taxpayer and direct them to any available IRS resources;
- b. Use outreach and other forums to gather feedback and improve the IRS's educational resources; and
- c. Identify systemic problems using the Systemic Advocacy Management System (SAMS) and work with the IRS to correct them.