



## **EFFECT ON OTHER DOCUMENTS**

This supersedes IRM 13.1.4 dated April 5, 2021. IRM Procedural Update (IPU) 22U0317, issued March 2, 2022, and IPU 22U0660, issued May 27, 2022 have been incorporated into this IRM. In addition, responses to Question Resolution Information System (QRIS) 11218 and 11196 have been included and thus these QRIS responses are obsolete.

## **AUDIENCE**

All Internal Revenue Service (IRS) organizations.

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Support



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Exhibits

- 13.1.4-1 Delegated Authority Decision Chart
- 13.1.4-2 Acronyms



- a. The CQRS generates monthly and fiscal year cumulative reports as well as specific queries for data analysis.
- b. TAS managers follow program review guidelines set forth in IRM 1.4.13.9, Managerial Reviews. .

13.1.4.1.5  
(04-05-2021)

#### Terms

- (1) The following table contains a list of terms used throughout this IRM.

Term	Definition
Audit Reconsideration	A taxpayer request to reconsider a prior unpaid IRS audit adjustment on an individual or business income tax return.
Installment Agreement	An agreement with a taxpayer to pay any tax due in installments to facilitate full or partial collection of tax.
Offset Bypass Refund	Issuance of a manual refund without first satisfying outstanding IRS tax liabilities.
Operations Assistance Request	Conveys a recommendation or request on Form 12412 that the IRS acts to resolve an issue when TAS lacks the statutory or delegated authority to resolve a taxpayer's problem.
Oral Statement Authority	Acceptance of verbal request for account adjustment without written documentation.
Recommendation	A request for an action supported by facts presented by the taxpayer, law, and procedures.
Substitute for Return	A return prepared for a taxpayer by the IRS when it has no record of receiving a return and has not been able to obtain one from someone whom the IRS expected to file.
Taxpayer Advocate Management Information System (TAMIS)	TAS uses TAMIS to record, control, and process cases and to analyze the issues that bring taxpayers to TAS.

































5.19.14.4.3, Processing TFRP Adjustments. Thus, Case Advocates can make adjustments to a TFRP liability based on a full paid or satisfied account only in the following circumstances:

- Withheld taxes were collected from the underlying trust fund by payment or credit offset (*i.e.*, corporation full paid);
- Full payment of the TFRP liability has been made by one or more related TFRP taxpayers; or
- There is a fully satisfied OIC, TC 788, on the related BMF or IMF account, if TFRP adjustments are a condition of the OIC.

- (3) In each of the circumstances in (2), the underlying liability has been paid and TAS is making an adjustment for which no appeal rights exist or are appropriate. Abatements of the TFRP not covered by these three circumstances can only be authorized and input by Field Collection or the Technical Support Function.

**Example:** A Case Advocate is assigned a TFRP case that meets TAS criteria. The taxpayer claims that one of the other responsible taxpayers made a payment to full pay the module that was not adjusted on his/her TFRP module. The Case Advocate researches the modules and confirms full payment. TAS has authority to adjust the TAS taxpayer's TFRP module.

**Example:** A Case Advocate is assigned a TFRP case that meets TAS criteria. The taxpayer claims they were never interviewed by the Revenue Officer who determined they were liable for the TFRP. The taxpayer provides information substantiating the position that they are not responsible or liable for the TFRP liability. TAS does not have authority to take action. The Case Advocate must use the OAR process. See IRM 13.1.19, Advocating With Operations Assistance Requests (OARs).

- (4) For information regarding TAS's role in penalty relief, see IRM 13.1.24.6.1, Penalty Relief Advocacy.

13.1.4.2.3.8  
(01-03-2024)

#### Installment Agreements

- (1) TAS employees have authority to establish Installment Agreements (IA) as described in IRM 5.19.1.6.4 (or successor provisions) up to specific aggregate assessed balance amounts. See IRM 5.19.1.6.4, Installment Agreement (IAs), and IRM 5.19.1.6.4.6, IA Payment Methods and User Fees (UF) Overview.

**Note:** TAS employees do not have authority to grant 180 day short-term payment plans.

- (2) Before considering an IA, TAS employees should analyze the taxpayer's account and discuss collection alternative with the taxpayer. See IRM 13.1.24.5, Introduction to Collection Issues.
- (3) TAS employees have authority to input Transaction Code (TC) 971 Action Code (AC) 043, indicating a pending IA, when criteria in IRM 5.19.1.6.4.7, Pending IA Criteria, is met.
- (4) TAS employees will not secure levy sources when accepting IAs within their authority.

**Example:** A taxpayer contacts TAS for assistance. They explain that they cannot pay in full and requests an IA. The TAS employee researches the











- (3) Intake Advocates do not have authority to sign a release of a systemic levy.
- (4) TAS does not have authority to release non-systemic levies, the OAR process must be used. See IRM 13.1.19, Advocating With Operations Assistance Requests (OARs).

**Example:** A taxpayer contacts TAS for assistance. The taxpayer's wages have been levied. The account is in Status 22 (TDA/ACS). The taxpayer states that the wage levy is causing an economic hardship and they cannot pay medical expenses and provides financial information. TAS contacts ACS to establish a "hold" on additional collection activity while the Case Advocate works to resolve the case. The Case Advocate re-researches the account and the taxpayer's information, determines a release of levy is appropriate because the levy is causing an economic hardship (see IRC 6343 and Treas. Reg. 301.6343-1(b)(4)) and based on the financial information provided by the taxpayer, the account may meet CNC criteria. The Case Advocate drafts a recommendation and uses the OAR process to advocate for levy release and a collection alternative. TAS does not have authority to release non-systemic levies.

**Reminder:** There is no requirement that taxpayers experiencing economic hardship be in filing or payment compliance before a levy is released. See *Vinatieri v. Commissioner*, 133 T.C. 392 (2009).

- (5) TAS does not have authority to make a determination regarding the return of levy proceeds, the OAR process must be used. See IRM 13.1.19, Advocating With Operations Assistance Requests (OARs).
- (6) Case Advocates have authority to issue a manual refund for the return of levy proceeds only when the:
  - IRS makes a determination to return the proceeds; and
  - Case is not open in another function (or, if it is open in another function, the IRS has given TAS written permission to issue a manual). See IRM 13.1.4.2.3.1.1.

**Note:** The authority to make a determination regarding the return of levy proceeds can only be made by those individuals listed in IRM 1.2.2.2.6(3). This authority cannot be redelegated.

13.1.4.2.3.15.1  
(04-05-2021)

**Erroneous Levies and  
Reimbursement of Bank  
Fees**

- (1) TAS does not have the authority to determine that a levy is erroneous, the OAR process must be used. See IRM 13.1.19, Advocating With Operations Assistance Requests (OARs).
- (2) The IRS must first determine the levy, for which the bank fees were charged, is erroneous for such fees to be reimbursed. See IRM 1.2.2.2.6, Delegation Order 1-6 (formerly DO-29, Rev. 5), Certification and Approval of Internal Revenue Collections. TAS second level supervisors graded GS-13 or above have authority to approve the reimbursement of bank fees attributable to levies determined to be erroneous by the IRS. See IRM 1.2.2.2.4, Delegation Order 1-4 (Rev. 1) (formerly DO-23, Rev. 15), Settlement of Tort Claims, Claims Under the Small Claims Act, and Claims Made by an Employee of the Internal Revenue Service for Damage to or Loss of Personal Property Incident to Service.















**Note:** In the rare situation where TAS caused the lack of assessment, TAS may need to complete the form, with involvement and direction of management.

13.1.4.2.4  
(01-03-2024)  
**Ratification**

- (1) For all situations where a TAS employee takes action on a case that is not within their authority, the employee must immediately notify their manager and consult the Office of the Division Counsel/Associate Chief Counsel (NTA Program) for guidance on ratification.

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**Exhibit 13.1.4-1 (01-03-2024)****Delegated Authority Decision Chart**

When TAS does not have authority to take actions in cases that are open in another OD/Function or to overrule/overturn determinations made by another OD/Function, the OAR process must be used. See IRM 13.1.19, Advocating With Operations Assistance Requests (OARs).

<b>Issue #</b>	<b>Issue</b>	<b>Case Advocate Authorities</b>	<b>Intake Advocate Authority</b>
1	Replacement check for a lost or stolen refund without a credit balance on an account where hardship or unreasonable delay exists.	Case Advocates have authority to approve a replacement check when the case involves a request for a replacement check for a lost or stolen refund without a credit balance on an account where hardship or unreasonable delay exists under procedures contained in IRM 3.17.79.3.3, (or successor provision).	Intake Advocates do not have authority to approve a replacement check under these provisions. Create the case and follow procedures for assignment to a Case Advocate.
2	Refund Trace.	Case Advocates have authority to initiate a refund trace per IRM 21.4.2, (or successor provisions).	Intake Advocates have authority to initiate a refund trace per IRM 21.4.2, (or successor provisions).
3	Reissuance of a returned refund check.	Case Advocates have authority to reissue a returned refund check posted on IDRS with an S- Freeze per IRM 21.4.3 and IRM 21.5.6.4.38, (or successor provisions).	Intake Advocates have authority to reissue a returned refund check posted on IDRS with an S- Freeze per IRM 21.4.3 and IRM 21.5.6.4.38, (or successor provisions).
4	Missing or misapplied credits.	Case Advocates have delegated authority to gather documentation to substantiate the credits. Follow the IRM based on delegated authorities to resolve case when the case involves missing or misapplied credits and the taxpayer furnishes proof of payment under procedures contained in IRM 21.5.7.4, (or successor provision).	Intake Advocates have delegated authority to gather documentation to substantiate the credits. Create the case and follow procedures for assignment to a Case Advocate.

**Exhibit 13.1.4-1 (Cont. 1) (01-03-2024)**  
**Delegated Authority Decision Chart**

Issue #	Issue	Case Advocate Authorities	Intake Advocate Authority
5	Notice of Federal Tax Lien (NFTL) release See IRM 13.1.4.2.3.16, Notice of Federal Tax Lien (NFTL) Release.	Case Advocates have authority to release liens in cases not currently open in another IRS function if the account is full paid and upon substantiation of no other balances under the procedures contained in IRM 5.17.2.8.3, (or successor provisions).  <b>Note:</b> Per TAS policy, the authority to sign a NFTL release is granted to LTAs or above, see IRM 13.1.4.2.3.16.	At this time, TAS has made a business decision that Intake Advocates will not exercise authority to release liens in cases not currently open in another IRS function, if the account is full paid and upon substantiation no other balance due exists as described in IRM 5.17.2.8.3, (or successor provisions).  <b>Note:</b> Per TAS policy, Intake Advocates will not exercise this authority, see IRM 13.1.4.2.3.16.
6	Release of a systemic levy (FLP levy). See IRM 13.1.4.2.3.15, Levy Release Authority and Return of Levy Proceeds.	Case Advocates have authority to release the systemic levy.	Intake Advocates do not have authority to release the systemic levy. Create the case and follow procedures for assignment to a Case Advocate.
7	Streamlined or Guaranteed IA. See IRM 13.1.4.2.3.8, Installment Agreements.	Case Advocates have authority to accept and input Streamlined or Guaranteed IAs IRM 5.19.1.6.4, (or successor provisions).	Intake Advocates have authority to accept and input Streamlined or Guaranteed IAs. IRM 5.19.1.6.4, (or successor provisions).
8	Non-Streamlined or non-Guaranteed Installment Agreement. See IRM 13.1.4.2.3.8, Installment Agreements.	Case Advocates have authority to accept the IA based on delegated authorities to resolve case when the case involves accepting an IA, IRM 5.19.1.6.4.	TAS has made a business decision that Intake Advocates will not accept or input non-Streamlined or non-Guaranteed IAs. Create the case and follow procedures for assignment to a Case Advocate.
9	Additional skip payment.	Case Advocates have authority to input an additional skip payment on taxpayer's account, IRM 5.19.1.6.4.18, (or successor provisions).	Intake Advocates have authority to input an additional skip payment on taxpayer's account, IRM 5.19.1.6.4.18, (or successor provisions).





**Exhibit 13.1.4-1 (Cont. 4) (01-03-2024)**  
**Delegated Authority Decision Chart**

<b>Issue #</b>	<b>Issue</b>	<b>Case Advocate Authorities</b>	<b>Intake Advocate Authority</b>
22	Claim for Veteran's Disability Compensation excluded from gross income under procedures contained in IRM 21.6.6.2.19, Veteran's Disability Compensation - Public Law 95-479, Section 301, (or successor provision); current provisions found in. See IRM 13.1.4.2.3.	Case Advocates do not have authority to work such claims and must use the OAR process.	Intake Advocates do not have authority to work such claims. Create the case and follow procedures for assignment to a Case Advocate.
23	Inquiry or adjustment under procedures contained in various sections of IRM 21.5.3.4.16.2, Civil Cases (Department of Justice Cases) through IRM 21.5.3.4.16.12, Late Election by Real Estate Professional-Revenue Procedure 2011–34 (or successor provision). See IRM 13.1.4.2.3.	Case Advocates do not have authority to work such claims and must use the OAR process.	Intake Advocates do not have authority to work such claims. Create the case and follow procedures for assignment to a Case Advocate.
24	Change the filing status from Joint to Separate, Single, or Head of Household under procedures contained in IRM 21.6.1.5.5 (or successor provision), Married Filing Joint to Married Filing Separate, Single, or Head of Household Procedures.	Case Advocates do not have authority to change the filing status and must use the OAR process.	Intake Advocates do not have authority to change the filing status. Create the case and follow procedures for assignment to a Case Advocate.
25	Change the filing status when only one spouse requests change under procedures contained in IRM 21.6.1.5.6 (or successor provision), Only One Spouse Requesting Filing Status Change.	Case Advocates do not have authority to change the filing status and must use the OAR process.	Intake Advocates do not have authority to change the filing status. Create the case and follow procedures for assignment to a Case Advocate.

**Exhibit 13.1.4-1 (Cont. 5) (01-03-2024)****Delegated Authority Decision Chart**

<b>Issue #</b>	<b>Issue</b>	<b>Case Advocate Authorities</b>	<b>Intake Advocate Authority</b>
26	Change the filing status from Joint to Separate, based on unlawful filing procedures under procedures contained in IRM 21.6.1.5.7 (or successor provision), Married Filing Joint or Married Filing Separate is Invalid or Filed with Incorrect Status.	Case Advocates do not have authority to change the filing status and must use the OAR process.	Intake Advocates do not have authority to change the filing status. Create the case and follow procedures for assignment to a Case Advocate.
27	Make change in accounting periods or to reprocess returns from an incorrect tax period to the correct tax period under procedures contained in IRM 21.6.7.4.2.7 (or successor provision), Tax Period Changes, and IRM 21.6.4.4.16(or successor provision), Accounting Period Change. See IRM 13.1.4.2.3.3.1, Issues Worked by Entity.	Case Advocates do not have authority to make an accounting period change or to work mixed period cases and must use the OAR process.	Intake Advocates do not have authority to make an accounting period change or to work mixed period cases. Create the case and follow procedures for assignment to a Case Advocate.
28	Process Form 5329 (specific to IRA issues) under provisions of IRM 21.6.5.4.11.4 (or successor provision), Processing Form 5329 With TC 971 AC 144. See IRM 13.1.4.2.3.17, Exempt Organization/ Employee Plan Issues.	Case Advocates do not have authority to process Form 5329 and must use the OAR process.	Intake Advocates do not have authority to process Form 5329. Create the case and follow procedures for assignment to a Case Advocate.
29	Change an accounting method under procedures contained in IRM 21.6.6.2.4 (or successor provision), Changes in Accounting Methods.	Case Advocates do not have authority to change the accounting method and must use the OAR process.	Intake Advocates do not have authority to change the accounting method. Create the case and follow procedures for assignment to a Case Advocate.
30	Process an adjustment involving transportation expense deduction under procedures contained in IRM 21.6.6.2.15, Transportation Expense Deductions or successor provisions.	Case Advocates do not have authority to process adjustments involving transportation expense deductions and must use the OAR process.	Intake Advocates do not have authority to process adjustments involving transportation expense deductions. Create the case and follow procedures for assignment to a Case Advocate.

**Exhibit 13.1.4-1 (Cont. 6) (01-03-2024)**  
**Delegated Authority Decision Chart**

<b>Issue #</b>	<b>Issue</b>	<b>Case Advocate Authorities</b>	<b>Intake Advocate Authority</b>
31	Compute interest under Look-Back Method under the procedures contained in IRM 21.6.6.2.27 or successor provision; current provision found in IRM 21.6.6.2.27, Form 8697- Interest Computation Under the Look-Back Method for Completed Long-Term Contracts.	Case Advocates do not have authority to compute interest under the Look-Back Method and must use the OAR process.	Intake Advocates do not have authority to compute interest under the Look-Back Method. Create the case and follow procedures for assignment to a Case Advocate.

**Exhibit 13.1.4-2 (04-05-2021)****Acronyms**

<b>Acronym</b>	<b>Definition</b>
ACA	Affordable Care Act
ACS	Automated Collection System
AIMS	Audit Information Management System
AM	Accounts Management
ASFR	Automated Substitute for Return
AUR	Automated Underreporter
BFS	Bureau of the Fiscal Service
BMF	Business Master File
CABIC	Case Assistance by Issue Code
CII	Correspondence Imaging Inventory
CNC	Currently Not Collectible
CQRS	Case Quality Review System
CRRG	Campus Requirements and Routing Guide
DDIA	Direct Debit Installment Agreement
DNTA	Deputy National Taxpayer Advocate
DO	Delegation Order
EDCA-ITS	Executive Director Case Advocacy, Intake, Technical, and Support
EITC	Earned Income Tax Credit
EO	Exempt Organization
EP	Employee Plan
FICA	Federal Insurance Contributions Act
FIRPTA	Foreign Investment Real Property Tax Act
FPLP	Federal Payment Levy Program
FTHBC	First-Time Homebuyer Credit
IA	Installment Agreement or Intake Advocate
ICS	Integrated Collection System
IDRS	Integrated Data Retrieval System
IGM	Interim Guidance Memorandum
IMF	Individual Master File

## Exhibit 13.1.4-2 (Cont. 1) (04-05-2021)

## Acronyms

Acronym	Definition
IP PIN	Identity Protection Personal Identification Number
IRA	Individual Retirement Account
IRAF	Individual Retirement Account File
IRC	Internal Revenue Code
IRM	Internal Revenue Manual
IRSN	Internal Revenue Service Number
ITIN	Individual Taxpayer Identification Number
LTA	Local Taxpayer Advocate
MFT	Master File
MPAF	Maximum Profile Authorization File
NFTL	Notice of Federal Tax Lien
NMF	Non-Master File
NTA	National Taxpayer Advocate
OAR	Operations Assistance Request
OBR	Offset Bypass Refund
OCA	Office of Compliance Analytics
OD	Operating Division
OIC	Offer in Compromise
PPIA	Partial Pay Installment Agreement
QRIS	Question Resolution Information System
Rev.	Revision
RH	Refund Hold
RPS	Revenue Protection System
SFR	Substitute for Return
SLA	Service Level Agreement
SP	Submission Processing
SSA	Social Security Administration
SSN	Social Security Number
TAC	Taxpayer Assistance Center
TAD	Taxpayer Advocate Directive
TAO	Taxpayer Assistance Order

**Exhibit 13.1.4-2 (Cont. 2) (04-05-2021)****Acronyms**

<b>Acronym</b>	<b>Definition</b>
TC	Transaction Code
TAMIS	Taxpayer Advocate Management Information System
TDA	Taxpayer Delinquency Account
TFRP	Trust Fund Recovery Penalty
TIN	Taxpayer Identification Number
TOP	Treasury Offset Program
TPP	Taxpayer Protection Program
Treas. Reg.	Treasury Regulation
UF	User Fee
W/H	Withholding