



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

13.1.14

APRIL 1, 2025

## EFFECTIVE DATE

(04-01-2025)

## PURPOSE

- (1) This transmits a revised IRM 13.1.14, Taxpayer Advocate Case Procedures, Suspension of the Statutes of Limitation Under IRC 7811(d) .

## MATERIAL CHANGES

- (1) IRM 13.1.14, the procedures described therein are not needed since TAS has not implemented IRC 7811(d) statute suspensions.
- (2) IRM 13.1.14.1.1, updated title of 13.1.20.
- (3) IRM 13.1.14.1.5, updated title of 13.1.20.

## EFFECT ON OTHER DOCUMENTS

IRM 13.1.14 dated November 14, 2022, is superseded.

## AUDIENCE

Taxpayer Advocate Service employees and all Operating Divisions and Functions.

Elizabeth R. Blazey-Pennel, Acting Executive Director Case  
Advocacy, Intake and Technical Support



---

13.1.14

Suspension of the Statutes of Limitation Under IRC 7811(d)

## Table of Contents

13.1.14.1 Program Scope and Objectives

13.1.14.1.1 Background

13.1.14.1.2 Authority

13.1.14.1.3 Responsibilities

13.1.14.1.4 Program Reports

13.1.14.1.5 Terms

13.1.14.1.6 Acronyms

13.1.14.1.7 Related Resources

13.1.14.2 No Implementation of IRC 7811(d) Statute Suspension



13.1.14.1  
(11-14-2022)  
**Program Scope and Objectives**

- (1) **Purpose:** This section explains the TAS policy and procedures related to statute suspension under IRC 7811(d).
- (2) **Audience:** These procedures apply to all TAS employees, but employees throughout the IRS may find understanding the policy and procedures useful.
- (3) **Policy Owner:** The National Taxpayer Advocate (NTA) is the owner of the policies contained in this IRM.
- (4) **Program Owner:** The Executive Director Case Advocacy, Intake and Technical Support is responsible for the administration, procedures, and updates related to this program.

13.1.14.1.1  
(04-01-2025)  
**Background**

- (1) IRC 7811 authorizes the NTA to issue a Taxpayer Assistance Order (TAO) when a taxpayer is suffering or is about to suffer a significant hardship as a result of the manner in which the internal revenue laws are being administered. See IRM 13.1.20, TAS Taxpayer Assistance Orders (TAOs).
- (2) IRC 7811(d), Suspension of running of period of limitation, states, "The running of any period of limitation with respect to any action described in subsection (b) shall be suspended for - (1) the period beginning on the date of the taxpayer's application under subsection (a) and ending on the date of the National Taxpayer Advocate's decision with respect to such application, and (2) any period specified by the National Taxpayer Advocate in a Taxpayer Assistance Order issued pursuant to such application."

13.1.14.1.2  
(04-01-2025)  
**Authority**

- (1) Authority to suspend certain statutes of limitation comes from IRC 7811(d).
- (2) 26 CFR 301.7811-1(e), Taxpayer assistance orders, Suspension of statutes of limitations, describes the applications for TAS assistance that can trigger the suspension, explains which statutory periods are subject to suspension, clarifies the period of suspension, and includes statute suspension examples.

**Note:** IRC 7811(d) suspends the running of the statute of limitations only for actions listed in subsection (b) that the IRS performs. IRC 7811(d) does not suspend the running of the statute of limitations for actions the taxpayer takes.

- (3) A November 10, 2003, memorandum from the IRS Commissioner, *Taxpayer Advocate Service Statute Suspension Provisions under IRC 7811(d)*, explains the programming limitations preventing TAS from consistently and correctly applying suspensions to the applicable statutes of limitation and directs TAS employees not to implement the provisions of IRC 7811(d) until the IRS can affect programming enhancements .

13.1.14.1.3  
(11-14-2022)  
**Responsibilities**

- (1) Because the November 10, 2003, IRS Commissioner memorandum directs TAS employees to not implement the provisions of IRC 7811(d), currently there is no responsibility for suspending certain statutes of limitation under IRC 7811(d).

13.1.14.1.4  
(11-14-2022)

#### Program Reports

- (1) Because TAS is not suspending statutes of limitation under IRC 7811(d), TAS does not need any program reports for internal control purposes.

13.1.14.1.5  
(04-01-2025)

#### Terms

- (1) The table below contains a list of terms used in this IRM.

Term	Definition
Statutes of Limitation	The limitations period for assessment under IRC 6501 and the limitations period for collection under IRC 6502.
Taxpayer Assistance Order (TAO)	A statutory tool used by TAS to order the IRS to take certain actions, cease certain actions, or refrain from taking certain actions. See IRC 7811 and IRM 13.1.20, TAS Taxpayer Assistance Orders (TAOs).

13.1.14.1.6  
(11-14-2022)

#### Acronyms

- (1) The following table contains a list of acronyms and their definitions used in this IRM.

Acronym	Definition
CFR	Code of Federal Regulations
IRC	Internal Revenue Code
IRM	Internal Revenue Manual
IRS	Internal Revenue Service
NTA	National Taxpayer Advocate
TAO	Taxpayer Assistance Order
TAS	Taxpayer Advocate Service

13.1.14.1.7  
(11-14-2022)

#### Related Resources

- (1) Resources relevant to this chapter include IRC 7811(d) and 26 CFR 301.7811-1(e).

13.1.14.2  
(04-01-2025)  
**No Implementation of  
IRC 7811(d) Statute  
Suspension**

- (1) A November 10, 2003, memorandum from the IRS Commissioner, *Taxpayer Advocate Service Statute Suspension Provisions Under IRC Section 7811(d)*, explains the programming limitations preventing TAS from consistently and correctly applying suspensions to the applicable statutes of limitation and directs TAS employees not to implement the provisions of IRC 7811(d). TAS does not suspend statutes of limitation under IRC 7811(d).