



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

13.1.16

DECEMBER 22, 2023

EFFECTIVE DATE

(12-22-2023)

PURPOSE

- (1) This transmits revisions to IRM 13.1.16, Taxpayer Advocate Case Procedures, Receipt and Assignment of TAS Cases.

MATERIAL CHANGES

- (1) IRM 13.1.16.1.7, incorporated IPU 21U1255, which removed reference to IPSU monitoring sheet. No longer in use.
- (2) IRM 13.1.16.1.7, added link to TAMIS User Guide
- (3) IRM 13.1.16.1.7, incorporated IPU 22U1021, which removed reference to IRM 25.23.3, IMF Identity Protection Specialized Unit (IPSU) Paper Overview and Guidance.
- (4) IRM 13.1.16.4, paragraph 7 moved ahead of paragraph 6 for clarity.
- (5) IRM 13.1.16.4(12), "TAS office closest to practitioner" changed to "TAS office closest to taxpayer".
- (6) IRM 13.1.16.4(16) "Note" split into "Caution" and "Note". Order of paragraphs changed for clarity.
- (7) IRM 13.1.16.4.1.1(4), clarified checkbox requirement when working with only one taxpayer on a Married Filing Jointly account.
- (8) IRM 13.1.16.4.3, updated to include when leaving taxpayer information on voicemail or answering machine is allowable.
- (9) IRM 13.1.16.4.5, clarified employee ability to use translation services for intake forms.
- (10) IRM 13.1.16.5(1), added notes clarifying support staff contact record requirements and that outgoing contacts are not documented using the contact record.
- (11) IRM 13.1.16.5(2), clarified that direct contacts are considered contacts for purposed of the contact record and clarified that the contact record should be completed before creating a case.
- (12) IRM 13.1.16.5(9), added See Also to refer to the TAMIS User Guide contact record guidance.
- (13) IRM 13.1.16.6, IRM title changed to Date Assistance Request Received by TAS (DART). Acronym "TARD" replaced by "DART" throughout the IRM.
- (14) IRM 13.1.16.7, added guidance in paragraphs 4, 9, 14 and 17 to document step taken in TAMIS.
- (15) IRM 13.1.16.7(15), incorporated IPU 23U0862, which replaced literal IA7811 with 7811.
- (16) IRM 13.1.16.7(15), added information regarding Estimated Completion Date.
- (17) IRM 13.1.16.7(16), updated to require TAS employees to provide the TAMIS case number during initial contact.
- (18) IRM 13.1.16.8, E-Trak, email and Document Upload Tool added as a source of TAS cases.

- (19) IRM 13.1.16.8, incorporated IPU 23U0862 and removed paragraph 5 and 6 requirement to open an IDRS control base.
- (20) IRM 13.1.16.8.2, moved to IRM 13.1.16.8.4.1.
- (21) IRM 13.1.16.8.3, several paragraphs removed due to overlapping guidance in IRM 13.1.16.7.
- (22) IRM 13.1.16.8.3, added email and Document Upload Tool as a source of taxpayer correspondence.
- (23) IRM 13.1.16.8.4(6), incorporated IPU 22U0303, which clarified AMS research for case acceptance.
- (24) IRM 13.1.16.8.4.1, added to move content from IRM 13.1.16.8.2
- (25) IRM 13.1.16.8.5, several paragraphs removed due to overlapping guidance in IRM 13.1.16.7.
- (26) IRM 13.1.16.8.5, references to Computer Telephony Integrations Object Server changed to Finesse, the current CCI softphone as of January 2023.
- (27) IRM 13.1.16.8.5.1, references to Computer Telephony Integrations Object Server changed to Finesse, the current CCI softphone as of January 2023.
- (28) IRM 13.1.16.8.6, paragraph 3 added to advise that a new case should be created when appropriate.
- (29) IRM 13.1.16.8.6(7), incorporated IPU 23U0862 which added paragraph to provide the option to complete initial contact with congressional office by email in certain circumstances.
- (30) IRM 13.1.16.10.2, incorporated IPU 23U0862, which removed paragraph 1 requirement to open an IDRS control base.
- (31) IRM 13.1.16.11(1), combined guidance for taxpayer calls before and after next contact date has passed and added note that the CA should be notified anytime TAS becomes aware of a change in the taxpayer's hardship status.
- (32) IRM 13.1.16.11 (4)(a), added unprocessed ICT/IVO amended return as a possible reason for reopen.
- (33) IRM 13.1.16.11, reference to "manager" changed to "manager of the receiving office" in paragraphs 6, 7 and 8.
- (34) IRM 13.1.16.13(1), added link to IRM 13.1.24.6.4.4.
- (35) IRM 13.1.16.13(5), added note for cases previously accepted and later determined to be frivolous.
- (36) IRM 13.1.16.14.1(1)(f), incorporated IPU 21U1255, which clarified to when the taxpayer subsequently contacts TAS.
- (37) IRM 13.1.16.14(4)(a) and (4)(c), incorporated IPU 22U0303, which moved paragraph (4)(c) to (4)(a) and clarified that a Form 4442 is not necessary if a solution is provided to a taxpayer over the phone.
- (38) IRM 13.1.16.14(4)(a), added note for when a voicemail may be left in lieu of sending a letter.
- (39) IRM 13.1.16.14(4)(a) and (5)(c), incorporated IPU 22U0303, which clarified record retention of copies of letters sent to taxpayers.
- (40) IRM 13.1.16.14(1)(g), corrected wording to match IRM 13.1.16.14(5)(b).
- (41) IRM 13.1.16.14(1)(h), incorporated IPU 22U1021, which removed paragraph referring to IPSU referrals.
- (42) IRM 13.1.16.14(5)(c), clarified retention requirement for printed e-911.

- (43) IRM 13.1.16.14(5)(b), corrected wording to match IRM 13.1.16.14(1)(g)
- (44) IRM 13.1.16.14.1, incorporated IPU 22U1021, which removed entire subsection referring to IPSU referrals.
- (45) IRM 13.1.16.15.2(a), incorporated IPU 23U0862, literal “IA7811” replaced with “7811”.
- (46) IRM 13.1.16.15.2(d), incorporated IPU 23U0862, which removed paragraph requirement to provide action plan literal.
- (47) IRM 13.1.16.15.2(f), incorporated IPU 23U0862, which removed requirement to complete case factors screen.
- (48) IRM 13.1.16.15.2.1(2), references to telephone contact changed to “direct” contact.
- (49) IRM 13.1.16.15.3(2), added link to IRM 13.1.24.6.4.2.
- (50) IRM 13.1.16-1 removed to incorporate IPU 23U0862 elimination of Case Factors.
- (51) Exhibit 13.1.16-2, incorporated IPU 22U1021, which removed acronyms for IPSU and ITAR.
- (52) Exhibit 13.1.16-5, incorporated IPU 21U1255, which added duplicate referral code.
- (53) Exhibit 13.1.16-9, “Extension of Time to Pay” changed to “Short Term Payment Plan Within 180 Days”.
- (54) Exhibit 13.1.16-10, clarified transfer PIN requirements and combined guidance for taxpayer calls before and after next contact date has passed.

EFFECT ON OTHER DOCUMENTS

This IRM supersedes IRM 13.1.16, Taxpayer Advocate Service, Taxpayer Advocate Case Procedures, Receipt and Intake of TAS Cases, dated October 4, 2021. This revision incorporates the following IRM Procedural Updates (IPUs)- IPU 21U1255, IPU 22U1021, IPU 22U0303, IPU 23U0862, IPU 23U0910, issued between 11-12-2021 and 08-28-2023 and IGM TAS-13-0323-0003 issued 03-23-2023.

AUDIENCE

Taxpayer Advocate Service employees

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

13.1.16

Receipt and Intake of TAS Cases

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13.1.16.1
(10-04-2021)
Program Scope and Objectives

- (1) **Purpose:** This IRM section describes case receipt and intake procedures for handling all potential TAS cases.
- (2) **Audience:** These procedures apply to all TAS employees performing case intake.
- (3) **Policy Owner:** The Executive Director Case Advocacy, Intake and Technical Support (EDCA-ITS), who reports to the Deputy National Taxpayer Advocate (DNTA).
- (4) **Program Owner:** The EDCA-ITS who reports to the DNTA.

13.1.16.1.1
(10-04-2021)
Background

- (1) This IRM provides an overview of the responsibilities and actions TAS employees should apply when reviewing taxpayer requests for TAS assistance. References to a taxpayer's request for assistance also includes references to requests from a taxpayer's authorized representative.
- (2) IRM 13.1.16 was revised to incorporate the:
 - Memorandum of Understanding Between the National Treasury Employees Union and the Internal Revenue Service Regarding Change in the Intake Process Which Includes the Establishment of the Centralized Case Intake (CCI) Organization (MOU) (dated May 16, 2016);
 - Delegation Order 13-2-1, Authority of Taxpayer Advocate Service Employees to Perform Certain Tax Administration Functions (dated Jul. 27, 2015); and
 - Memorandum of Understanding Between the National Treasury Employees Union and the Internal Revenue Service, Taxpayer Advocate Service, regarding the Initial Contacts Completed during the Intake Process Initiative (dated May 30, 2018).

13.1.16.1.2
(08-14-2020)
Authority

- (1) Pursuant to IRC 7803(c), the Office of the Taxpayer Advocate (known as the Taxpayer Advocate Service (TAS)) shall assist taxpayers in resolving problems with the IRS.

13.1.16.1.3
(08-14-2020)
Responsibilities

- (1) The EDCA-ITS, is the executive responsible for providing policy and guidance for Case Advocacy employees. This IRM is used by all TAS Case Advocacy employees performing case intake.
- (2) All TAS employees performing case intake should follow the procedures contained in this IRM as well as other resources.

13.1.16.1.4
(08-14-2020)
Program Reports

- (1) Reports to monitor the timeliness and accuracy of TAS cases are derived from the Taxpayer Advocate Management Information System (TAMIS) and the TAS Case Quality Review System (CQRS).

13.1.16.1.5
(12-22-2023)
Terms

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

Term	Definition
Action 1 Case	For cases meeting TAS case acceptance criteria, the Intake Advocate conducts an in-depth interview, takes the action, creates the case on TAMIS via Accounts Management Services (AMS), performs initial contact and actions within their delegated authority and the TAMIS case closing actions.
Action 2 Case	For cases meeting TAS case acceptance criteria, Intake Advocate conducts an in-depth interview, takes the action within their delegated authority, creates the case on TAMIS via AMS, performs initial contact and actions and transfers the case to the Lead Intake Advocate (LIA), Lead CA (LCA), Taxpayer Advocate Group Manager (TAGM), Local Taxpayer Advocate (LTA) (or other designee based on office procedures) for monitoring and TAMIS case closing actions (as assigned by the manager).
Action 3 Case	For cases meeting TAS case acceptance criteria, Intake Advocate conducts an in-depth interview, takes appropriate case building action, creates the case on TAMIS via AMS, performs initial contact and actions within their delegated authority and assigns the case to the local office or through the regular case assignment process.
Calendar days	Actual number of days including holidays and weekends.
Case Advocacy	The TAS function whose purpose is to advocate for taxpayers. (This could include Intake Advocates, Case Advocates(CA), TAGMs, LTAs, etc.).
Case Intake	The procedures TAS employees perform when TAS receives a taxpayer inquiry.

Term	Definition
Centralized Area AMS Queues	This is the process of screening referrals in centralized AMS.
Date Assistance Request Received by TAS	The date TAS received the taxpayer's inquiry.
Initial Research	Research on Integrated Data Retrieval System (IDRS) or other systems to determine the status of case and location for assignment.
Manual Inventory Balancing	The procedures applied to the transfer of cases for workload balancing purposes.
Open Control	Open assignment control on IDRS, Audit Information Management System (AIMS), Automated Collection System (ACS), etc.
Quick Closure	Issues that are either completely resolved by a TAS employee on the same day or resolved on the same day but require IDRS transaction monitoring before TAS can close the case.
Receiving Office	The office receiving a case that has been transferred by the TAS office where the case originated.
Referrals from Operating Division (OD)	A receipt from another IRS OD/ Function that could potentially be a case in TAS.
Work days	Business days (does not include holidays or weekends).

13.1.16.1.6
(08-14-2020)
Acronyms

- (1) See Exhibit 13.1.16-2 for a list of acronyms and their definitions used throughout this IRM and to document TAMIS during case intake.

13.1.16.1.7
(12-22-2023)
Related Resources

- (1) TAS employees will use the following tools in conjunction with this IRM when performing intake activities:
 - a. *Campus Requirements and Routing Guide (CRRG)*;
 - b. *Case Assistance by Issue Code (CABIC)*;
 - c. *Estimated Completion Date (ECD) Tool*;
 - d. Exhibit 13.1.16-1;
 - e. *Form 4442 Referral Fax Numbers* (on SERP);
 - f. Form 911, Request for Taxpayer Advocate Service Assistance (And Application for Taxpayer Assistance Order);

- g. Form 4442, Inquiry Referral;
- h. *Interim Guidance Memorandum (IGM) TAS-13-0123-0001, Interim Guidance on Accepting Cases Under TAS Case Criteria 9, Public Policy (Jan. 23, 2023)*;
- i. *IRS District Liaison Listing*;
- j. *Servicewide Electronic Research Program (SERP)*;
- k. *TAMIS Coding Reference Guide*;
- l. *TAMIS User Guide*;
- m. *TAS Criteria Determinator*;
- n. *TAS Website*;
- o. *Taxpayer Bill of Rights*;
- p. *Telephone Numbers (The Source)*;
- q. *Transfer Guidelines*; and
- r. *Zip Code Routing (ZCR)*.

(2) In addition to the tools listed above, there are other relevant IRMs TAS case advocacy employees will use when performing intake activities:

- a. IRM 1.2.2.13.2.1, Delegation Order TAS 13-2-1, Authority of Taxpayer Advocate Service Employees to Perform Certain Tax Administration Functions;
- b. IRM 11.3, Disclosure of Official Information;
- c. IRM 13.1.2, Internal Revenue Service Restructuring and Reform Act of 1998 (RRA98);
- d. IRM 13.1.4, TAS Authorities;
- e. IRM 13.1.5, Taxpayer Advocate Service (TAS) Confidentiality;
- f. IRM 13.1.6, Casework Communications;
- g. IRM 13.1.7, Taxpayer Advocate Service (TAS) Case Criteria;
- h. IRM 13.1.8, Congressional Affairs Program;
- i. IRM 13.1.10, Special Processes;
- j. IRM 13.1.11, Case and Inventory Management;
- k. IRM 13.1.15, Customer Complaints/RRA98 §1203 Procedures;
- l. IRM 13.1.17, Transferring TAS Cases;
- m. IRM 13.1.18, Resolving TAS Cases;
- n. IRM 13.1.21, Closing TAS Cases;
- o. IRM 13.1.22, Manual Inventory Balancing Procedures;
- p. IRM 13.1.23, Taxpayer Representation;
- q. IRM 13.2, Systemic Advocacy;
- r. IRM 21.1, Accounts Management and Compliance Services Operations; and
- s. IRM 25.25.10, Frivolous Return Program.

13.1.16.2
(12-22-2023)

TAS Intake Strategy

(1) The primary mission of TAS's Intake Strategy is to assist taxpayers who cannot otherwise resolve their issues with the IRS. Under the TAS Intake Strategy, all TAS employees performing intake duties will conduct in-depth interviews with taxpayers to determine the correct disposition of their issue(s). The intake role is very important as it serves as the first contact for most taxpayers coming to TAS for assistance. During the Intake Process, TAS employees:

- a. Assist the taxpayer with self-help options;
- b. Take actions within their delegated authority to resolve the issue up front. See IRM 13.1.16.3, Intake Advocate Delegated Authority;
- c. Create cases after validating the taxpayer meets TAS criteria;
- d. Conduct initial contact when speaking directly with the taxpayer or repre-

sentative (see IRM 13.1.16.7, Initial Contact During the Intake Process);
or

- e. Refer the taxpayer to the appropriate OD/Function for assistance.
- (2) Many taxpayers experiencing or about to experience a hardship seek TAS assistance to obtain relief. During the initial communication (verbal or written), TAS must notify the taxpayer of TAS's independence within the IRS. See IRM 13.1.2.4.2, Inform Taxpayer of TAS's Independence;
- (3) TAS identifies criteria that qualify taxpayers for TAS assistance. TAS Case Criteria should not be viewed as a means of excluding taxpayers from TAS, but rather, as a guide to TAS case acceptance. The criteria under which TAS accepts a case should not govern whether a taxpayer is entitled to relief. See IRM 13.1.7, Taxpayer Advocate Service (TAS) Case Criteria.
- (4) TAS must expeditiously respond to taxpayers' inquiries by ensuring TAS cases are promptly assigned to a TAS employee for resolution.
- (5) These inquiries require immediate input to TAMIS.

Note: See IRM 13.1.16.8, Sources of TAS Cases and Initial Intake Actions, and IRM 13.1.16.12, Contacts that Meet Criteria but Could Be Resolved without TAS Assistance, for more information about handling inquiries from taxpayers.

13.1.16.3 (10-04-2021) Intake Advocate Delegated Authority

- (1) Delegation Order TAS-13-2-1, Authority of Taxpayer Advocate Service Employees to Perform Certain Tax Administration Functions, allows Intake Advocates to complete certain account actions to facilitate expeditious resolution of specific issues for TAS cases. Intake Advocates do not have the authority to take account actions for taxpayers that do not meet TAS case acceptance criteria. See IRM 1.2.2.13.2.1, Delegation Order TAS-13-2-1, Authority of Taxpayer Advocate Service Employees to Perform Certain Tax Administration Function.
- (2) All TAS employees need to remember the underlying principles regarding authorities delegated to TAS, see IRM 13.1.4.2.2, Delegated Authorities:
 - a. The delegated authorities should not conflict with TAS's role as an advocate for the taxpayer;
 - b. TAS's authorities should be routine and non-substantive;
 - c. TAS's authorities should not create situations where TAS and the IRS are concurrently working the same case and disagree about the proper resolution of the case; and
 - d. TAS has no authority to take an action or make a determination that the taxpayer may later appeal.
- (3) Intake Advocates will take one of the following actions when working on account issues where they have the delegated authority to take the action for the taxpayer:
 - a. **Action 1 - Does Not Require Monitoring.** Intake Advocate conducts an in-depth interview, takes the action, creates the case on Taxpayer Advocate Management Information System (TAMIS) via AMS, and performs the TAMIS case closing actions.
 - b. **Action 2 - Requires Monitoring.** Intake Advocate conducts an in-depth interview, takes the action, creates the case on TAMIS via AMS, and

transfers the case to the LIA, LCA, TAGM, LTA (or other designee based on office procedures) for monitoring and TAMIS case closing actions (as assigned by the manager).

- c. **Action 3: Assignment to CA Required.** Intake Advocate conducts an in-depth interview, takes appropriate case building action(s), creates the case on TAMIS via AMS, and assigns the case to the local office or through the regular case assignment process.

- (4) When using delegated authorities to input an account adjustment, Intake Advocates will use the literals in Exhibit 13.1.16-9, TAMIS History Literals for Account Actions Taken by Intake Advocates, to document account actions. Keep in mind, TAMIS Literals *do not* replace detailed case histories. Intake Advocates are required to document all actions taken on a case and all discussions with taxpayers, representatives, and TAS employees concerning case-related activities in the TAMIS History.
- (5) Generally, Intake Advocates working the Centralized Area AMS queue do not have direct contact with the taxpayer or representative, would not complete the initial contact (see IRM 13.1.16.7, Initial Contact During Intake), and cannot use Quick Closure procedures on these cases (IRM 13.1.16.15.2, Quick Closure Cases). Instead, the case will be assigned to a CA to complete, and if the case meets the definition of a Quick Closure, the CA can close the case as a Quick Closure. If, in the rare instance an Intake Advocate does have direct contact with a taxpayer or representative in the Centralized Area AMS queue, then the Intake Advocate can use their delegated authorities to assist the taxpayer including quick closure, if appropriate.

13.1.16.4
(12-22-2023)

Communication Skills and Requirements

- (1) The intake process is generally the first point of contact and may be the only communication taxpayers will experience with TAS. The way TAS employees communicate during the intake process (*i.e.*, phone, face-to-face, or correspondence) must create a positive first impression, which sets the tone for subsequent communications with the taxpayer or representative during case resolution. Taxpayers from various backgrounds may be encountering many different issues and may be frightened or confused and present themselves as uncooperative or angry as they attempt to resolve their IRS problems. TAS can alleviate their concerns and give them confidence that TAS will advocate on their behalf. For purposes of this section, "taxpayer" is defined as the taxpayer or representative.

Note: Whereas you must exhibit patience with customers, you are not expected to be subjected to abusive language. If the customer is being abusive, explain that you are willing to help and request that the caller remain calm in order to resolve the issue. If the customer continues with the abusive language, explain that if the caller does not discontinue the abusive language, the call will be terminated. If the caller continues the abusive language, terminate the call and inform your manager. See IRM 21.3.8.5.1.1, Communication Skills.

- (2) Greet the taxpayer in a professional and courteous manner. If necessary, adjust your choice of words to the taxpayer's level of understanding, and avoid technical jargon and acronyms. Actively listen to obtain a mutual understanding of the taxpayer's problem. Avoid interrupting, picking words apart, and prematurely forming a response. Instead, listen carefully to the entire message with empathy and compassion. Repeat the issue back to the taxpayer to verify you understand the problem.

- (3) When communicating, orally or in writing, use language to convey a demeanor of customer service. What you say and how you say it makes taxpayers feel you value them, understand the issue, and want to help. You may not always be aware of the impact of what you say, especially when you are communicating on the phone and cannot see the taxpayer(s), but your communication skills send a powerful message and greatly impact the taxpayer's perspective of TAS.
- (4) The Internal Revenue Service Restructuring and Reform Act of 1998 (RRA 98), Section 3705(a), provides identification requirements for all employees working tax-related matters. See IRM 13.1.2.4, RRA98 Provisions in the Taxpayer Advocate Service (TAS). The Taxpayer Bill of Rights (TBOR) lists rights that already existed in the tax code, putting them in simple language and grouping them into 10 fundamental rights. Employees are responsible for being familiar with and acting in accord with taxpayer rights. See IRC 7803(a)(3), Execution of Duties in Accord with Taxpayer Rights. For additional information about the TBOR, see <https://www.irs.gov/taxpayer-bill-of-rights>. Under these rights taxpayers have the right to know what they need to do to comply with the tax laws. They are entitled to clear explanations of the laws and IRS procedures in all tax forms, instructions, publications, notices, and correspondence. They have the right to be informed of IRS decisions about their tax accounts and to receive clear explanations of the outcomes.
- (5) During your initial phone conversation with the taxpayer, secure the taxpayer's phone number in the event the phone disconnects during your conversation. Record the facts in the TAMIS history.
- (6) Research the account to ensure you cover all open issues.
- (7) During your initial phone conversation with the taxpayer, it may be necessary to place the taxpayer on hold to perform extended research. Always alert the taxpayer of the need to place them on hold and obtain their agreement. Explain why you are placing the taxpayer on hold and give an anticipated time frame for the hold. Return periodically (at a minimum every 5 minutes) to reassure the taxpayer that the call is still connected and you are still researching. Always thank the taxpayer for holding when you return to the call. Make every attempt to avoid keeping the taxpayer on hold for an extended period.
- (8) Ask the taxpayer if they would rather receive a call back from you, once you have completed your research, to avoid a long hold time.
- (9) If the taxpayer requests you to hold while they get information or for another reason, allow reasonable time. When appropriate, give the taxpayer the option of TAS calling back at a better time.
- (10) Only place the taxpayer on hold to research information that is not readily available (*e.g.*, IDRS, AMS). If it is necessary to place the taxpayer on hold on multiple occasions, apologize and provide an explanation for the additional research. Always thank the taxpayer for holding when you return to the call.
- (11) If the taxpayer asks to speak with a supervisor, follow the procedures in IRM 13.1.16.9, Complaints and Allegations Concerning Employees.
- (12) When tax practitioners call with more than one client issue to discuss, you may not be able to handle each one of the practitioner's cases in a single call. If call volumes are prohibitive, explain to the practitioner that you will work through one client issue per phone call and encourage them to fax a

13.1 Taxpayer Advocate Case Procedures

completed Form 911, Request for Taxpayer Advocate Service Assistance (And Application for Taxpayer Assistance Order) for each client to the TAS office closest to the taxpayer for review. If the practitioner does not accept the practice of handling one client issue per phone call during busy times, offer to transfer the call to your manager.

- (13) If you receive a threat via phone, avoid making confrontational statements to the caller and follow the guidance in IRM 21.1.3.10.3, Assault/Threat Incidents/Abusive Practitioners.
- (14) If a caller threatens suicide, refer to IRM 13.1.10.4.1, What to Do When the Taxpayer Threatens Suicide.
- (15) Before ending a call, verify the taxpayer's comprehension by asking if they understand all of the information discussed, what the next steps are, and when they can expect a next contact.
- (16) Employee personal cell phones and other electronic devices may be brought into the workplace but are to be used **only** during breaks and lunchtime, or prior to or after an employee's official tour of duty.

Caution: Remember that voice-activated devices and smartphone applications (e.g., "Okay Google" or Siri or Alexa) can put the privacy of taxpayers and employees at risk. Be sure to mute or disable the listening/detecting features so that Sensitive But Unclassified data is not sent to the device.

Note: Employees should not interrupt their calls and conversations with taxpayers, third parties, and/or other IRS employees to take an incoming call on their personal cell phones. This also includes incoming and outgoing phone media such as text messages and emails. All personal cell phones should be silenced to avoid distractions and disturbances during working hours.

13.1.16.4.1 (10-04-2021) Disclosure

- (1) IRC 6103(a) establishes the general rule that returns and return information are confidential and can only be disclosed to the extent the disclosure is specifically authorized in the Internal Revenue Code or other laws.
- (2) It is the responsibility of all IRS employees to protect taxpayer confidentiality and to understand when access to or disclosure of taxpayer information is authorized by law. This includes the protection of information displayed on a computer screen. TAS employees should consider using the Authentication Tools available on the AMS and Integrated Automation Technology (IAT).
- (3) Document taxpayer authentication in the TAMIS history. Employees can use the acronym "DV" (disclosure verified) for documentation purposes.
- (4) TAS employees who make an inadvertent disclosure of federal tax information to an unauthorized third party must notify their manager of the incident. See IRM 13.1.23.3(5), General Disclosure Rules.

13.1.16.4.1.1 (10-04-2021) Authorized Disclosures

- (1) TAS is responsible for protecting tax returns and tax return information and Privacy Act records. See IRC 6103, which contains provisions for protecting and disclosing confidential returns or return information. The Privacy Act (5 USC 552a(c)) protects the confidentiality of records retrieved by an identifier for an individual. See IRM 11.3, Disclosure of Official Information, concerning disclosure situations.

- (2) TAS employees are responsible for verifying that they are speaking with the correct taxpayer or representative. Follow the guidance in IRM 21.1.3.2.3, Required Taxpayer Authorization, IRM 21.1.3.2.4, Additional Taxpayer Authentication, and for information on Power of Attorneys (POAs) or representatives, see IRM 13.1.23.3, General Disclosure Rules, IRM 13.1.23.8, Direct Taxpayer Contact When Valid POA on File, and IRM 21.1.3.3, Third Party (POA/TIA/F706) Authentication.

Note: Even if you are unable to authenticate the taxpayer because IDRS is unavailable, you can continue to work with the taxpayer or representative. You have to authenticate the caller before providing or disclosing any account information to the caller; however, you do not have to complete authentication to take down a description of the problem and any other information the taxpayer (or representative) voluntarily chooses to provide. A description of the problem (even if unable to verify on IDRS) should be sufficient to establish a case if it meets criteria.

- (3) Prior to providing authorized tax return information, ask for identifying information and conduct IDRS research to validate the responses (e.g., name and TIN). For a list of the research command codes, refer to IRM 21.1.3.2.3(11).

- (4) Document taxpayer or representative authentication in TAMIS.

- For individual taxpayers, i.e., single taxpayer, only one spouse on a Married Filing Jointly (MFJ) account, Business Master File (BMF) Sole Proprietors, Single-Member Disregarded Entity (Single-Member LLC), etc., use the Initial Action Screen, “Made Positive Identification of TP checkbox.”

Note: If you are working with both taxpayers, do not use the checkbox; instead document the information in the TAMIS history.

Note: When working with one spouse on a MFJ account, document the name of the spouse you have disclosure verified in the TAMIS history.

- For all others, i.e., Partnerships, Corporations, POA, Congressional Aide, etc., do not use the Initial Action Screen, “Made Positive Identification of TP checkbox.”. Instead, document disclosure verified (DV) along with the person’s name in the TAMIS History.

- (5) If more than one TAS employee contacts the same taxpayer or representative on the same case, the subsequent employee must also authenticate the taxpayer’s or representative’s identification before disclosing any information. Document every taxpayer or representative authentication in TAMIS. Employees can use the acronym “DV” (disclosure verified) for documentation purposes.

13.1.16.4.1.2
(10-04-2021)

Disclosure of Collection Activities with Respect to Joint Returns

- (1) The Taxpayer Bill of Rights (TBOR) lists rights that already existed in the tax code, putting them in simple language and grouping them into 10 fundamental rights. Employees are responsible for being familiar with and acting in accord with taxpayer rights. See IRC 7803(a)(3), Execution of Duties in Accord with Taxpayer Rights. For additional information about the TBOR, see <https://www.irs.gov/taxpayer-bill-of-rights>. IRC 6103(e)(8), Disclosure of collection activities with respect to joint return, balances two key taxpayer rights;

- a. The Right to be Informed - Taxpayers have the right to know what they need to do to comply with the tax laws. They are entitled to clear explanations of the laws and IRS procedures in all tax forms, instructions, publications, notices, and correspondence. They have the right to be informed of IRS decisions about their tax accounts and to receive clear explanations of the outcomes.

Note: This includes informing a divorced or separated spouse about IRS collection activities taken against the other spouse in connection with tax owed on a jointly filed return.

- b. The Right to Privacy - Taxpayers have the right to expect that any IRS inquiry, examination, or enforcement action will comply with the law and be no more intrusive than necessary, and will respect all due process rights, including search and seizure protections and will provide, where applicable, a collection due process hearing.

Note: The information available to the spouse under this provision is limited to protect the other spouse's privacy.

- (2) See IRM 11.3.2.4.1.1, Disclosure of Collection Activities with Respect to Joint Returns, and IRM 5.1.22.4, Disclosure of Joint Returns - Divorced or Separated Spouses, when determining what information can be disclosed to the other spouse. Examples of common disclosure request situations appear in IRM 5.1.22.4.1(8), IRC 6103(e)(7) Disclosure Procedures, IRM 5.19.5.4.13(6), ACS and Disclosure, and IRM 5.1.22.4.1.1, Prohibited 6103(e)(8) Disclosures.
- (3) Contact the Disclosure Help Desk if you need assistance when questions arise concerning the disclosure of divorced or separated spouses' joint returns. Contact information for the Disclosure Help Desk can be located by clicking on the *Disclosure* link in the Research Tools section on IRS Source.

13.1.16.4.2
(03-28-2017)

Use of Cell Phones and Cordless Devices

- (1) During incoming calls if you know that the caller is on a cell phone or a cordless device, ask the caller if they are comfortable discussing personal tax information on a cell or cordless phone. Employees are not obligated to determine if the caller is using a cell phone or cordless device. See IRM 13.1.6.8, Disclosure Issues - Cell Phones and Cordless Devices, for more information.
- (2) Document the taxpayer's permission to discuss sensitive but unclassified (SBU) information, if appropriate.
- (3) During your initial phone conversation with the taxpayer, it may be necessary to place the taxpayer on hold to perform extended research. Always alert the taxpayer of the need to place them on hold and solicit their agreement. Secure the taxpayer's phone number in case the phone disconnects.
- (4) In the event the phone disconnects, try to call the taxpayer back.
- (5) See IRM 13.1.16.4, Communication Skills and Requirements, for guidance related to placing a taxpayer on hold.

13.1.16.4.3
(12-22-2023)
Leaving Messages on Answering Machines

- (1) Generally, no tax information protected by IRC 6103 may be left on a taxpayer's or their authorized representative's answering machine or voicemail unless the taxpayer or their authorized representative specifically agrees to allow TAS to leave that information. Follow procedures found in IRM 13.1.6.7, Leaving Messages on Answering Machine Devices or Voice Mail and see IRM 10.5.1.6.7.2, Answering Machine or Voicemail.
- (2) If the inquiry is received on Form 911, Request for Taxpayer Advocate Service Assistance (And Application for Taxpayer Assistance Order), the taxpayers may note their agreement by checking box 9b on Form 911.
- (3) If the taxpayer or their authorized representative gives their agreement for tax information to be left on the taxpayer's or their authorized representative's answering machine or voicemail verbally, document the agreement on TAMIS.

13.1.16.4.4
(03-28-2017)
Potentially Dangerous Taxpayer (PDT) Indicator and Threats

- (1) Once a taxpayer is identified as potentially dangerous, a potentially dangerous indicator represented by symbol *PDT* is displayed on IDRS and on documents originating from IDRS. When *PDT* is displayed on TXMOD, ENMOD, IMFOL, or BMFOL be extremely cautious and inform your manager as soon as possible. Document "PDT" designations in the TAMIS history.
- (2) Taxpayers may also be identified as caution upon contact. This indicator will be represented by symbol *CAU* is displayed on IDRS and on documents originating from IDRS. When *CAU* is displayed on TXMOD, ENMOD, IMFOL, or BMFOL be cautious and inform your manager as soon as possible. Document "CAU" designations in the TAMIS history.
- (3) If a threat is made on any phone call, either incoming or outgoing, complete Form e-4442, Inquiry Referral, or Form 4442, Inquiry Referral, to document the call and your response. Indicate "PDT" at the top and forward to your manager.
- (4) Your manager will forward the Form 4442 or Form e-4442, to the nearest TIGTA office.
- (5) See IRM 25.4.1, Potentially Dangerous Taxpayer and IRM 25.4.2, "Caution Upon Contact" Taxpayer, for more information.
- (6) For bomb threats or other emergencies, see IRM 21.1.3.10, Safety and Security Overview.

13.1.16.4.5
(12-22-2023)
Assisting Taxpayers Speaking a Language Other Than English

- (1) When explaining tax issues and procedures, alternatives, and appeals, the taxpayer or representative is more likely to feel comfortable and have a better understanding when using their primary language. Taxpayers may also be more comfortable asking follow-up questions or requesting clarifications in their primary language. Even if the taxpayer or representative understands English, if they prefer to speak in their primary language, TAS will heed this request. See IRM 13.1.6.9, Assisting Taxpayers with Limited English Proficiency and IRM 13.1.6.10, Assisting Taxpayers Who Need Documents in an Alternative Media Format.
- (2) TAS uses the Over the Phone Interpreter (OPI) program to communicate with taxpayers or representatives speaking a language other than English. TAS employees can go directly to the *OPI* intranet site. See IRM 3.42.7.14.4, Over the Phone Interpreter Service (OPI).

- (3) The OPI site provides a *Pocket Guide* with easy-to-follow instructions, *Over-the-Phone Interpreter Service (OPI) Frequently Asked Questions*, and *Working with Interpreters - Quick Tips* Lionbridge to assist TAS employees using this service.
- (4) Each employee should have a unique OPI Pin assigned. OPI Pins are requested by the manager or LTA through the TAS OPI program manager. Please complete the *New, Reassigned or Remove Template* for new employees, employees reassigned from another office, or when employees leave TAS.
- (5) Document the language the taxpayer or representative prefers to use when discussing their issue on TAMIS Taxpayer Screen 5 of 5.
- (6) When an employee is unable to communicate with the taxpayer or representative in their primary language, there are tools available to help employees send correspondence to the taxpayer or representative:
 - a. For Spanish-speaking taxpayers or representatives, use *TAS Spanish Letters*.
 - b. The Multilingual & Agency Services (MAS) Branch provides translation services. See *Request Translations*. MAS will translate paragraph(s) needed to insert into a TAS Spanish Letter using a TAS Spanish Letter from English to Spanish.
 - c. For case-related documents, TAS employees use the *Specialist Referral System (SRS)* to submit requests with encryption to protect taxpayers' personal information. Immediately after sending the request through SRS, the TAS employee must send the paragraph(s) needed to insert into a TAS Spanish Letter to the **Linguistic Services mailbox*. See IRM 22.31.1.5.4.4.
 - d. If Form 911 or other intake documents are written in a language other than English or Spanish, TAS employees may use the *Specialist Referral System (SRS)* to submit requests with encryption to protect taxpayers' personal information. Immediately after sending the request through SRS, the same requestor needs to send the source document and a completed Form 14078 to the **Linguistic Services mailbox*. See IRM 22.31.1.5.4.4, *Translating Non-Vital Documents*.
- (7) When a local office receives a Form 911(SP) Spanish Version, e-911 for a Spanish speaking taxpayer, or other Spanish intake correspondence, and does not have a Spanish speaking employee that can perform the intake process of this form, forward the PDF copy in an email to tas.inventory@irs.gov. CCI will assign it to a Spanish speaking group to perform the intake process.
- (8) Consider whether the taxpayer could benefit from assistance from a Low Income Taxpayer Clinic (LITC). LITCs provide representation to low-income taxpayers in controversies with the IRS and education/outreach to taxpayers who speak English as a second language. You may refer a taxpayer to a particular LITC for assistance. See Publication 4134, Low Income Taxpayer Clinic List.

13.1.16.4.6
(10-04-2021)
Taxpayer Bill of Rights

- (1) The Taxpayer Bill of Rights (TBOR) lists rights that already existed in the tax code, putting them in simple language and grouping them into 10 fundamental rights. Employees are responsible for being familiar with and acting in accord with taxpayer rights. See IRC 7803(a)(3), Execution of Duties in Accord with Taxpayer Rights. For additional information about the TBOR, see <https://www.irs.gov/taxpayer-bill-of-rights>.
- a. The Right to Be Informed - Taxpayers have the right to know what they need to do to comply with the tax laws. They are entitled to clear explanations of the laws and IRS procedures in all tax forms, instructions, publications, notices, and correspondence. They have the right to be informed of IRS decisions about their tax accounts and to receive clear explanations of the outcomes.
 - b. The Right to Quality Service - Taxpayers have the right to receive prompt, courteous, and professional assistance in their dealings with the IRS, to be spoken to in a way they can easily understand, to receive clear and easily understandable communications from the IRS, and to speak to a supervisor about inadequate service.
 - c. The Right to Pay No More than the Correct Amount of Tax - Taxpayers have the right to pay only the amount of tax legally due, including interest and penalties, and to have the IRS apply all tax payments properly.
 - d. The Right to Challenge the IRS's Position and Be Heard - Taxpayers have the right to raise objections and provide additional documentation in response to formal IRS actions or proposed actions, to expect that the IRS will consider their timely objections and documentation promptly and fairly, and to receive a response if the IRS does not agree with their position.
 - e. The Right to Appeal an IRS Decision in an Independent Forum - Taxpayers have the right to a fair and impartial administrative appeal of most IRS decisions, including many penalties, and have the right to receive a written response regarding the decision of the IRS Independent Office of Appeals. Taxpayers generally have the right to take their cases to court.
 - f. The Right to Finality - Taxpayers have the right to know the maximum amount of time they have to challenge the IRS's position as well as the maximum amount of time the IRS has to audit a particular tax year or collect a tax debt. Taxpayers have the right to know when the IRS has finished an audit.
 - g. The Right to Privacy - Taxpayers have the right to expect that any IRS inquiry, examination, or enforcement action will comply with the law and be no more intrusive than necessary, and will respect all due process rights, including search and seizure protections and will provide, where applicable, a collection due process hearing.
 - h. The Right to Confidentiality - Taxpayers have the right to expect that any information they provide to the IRS will not be disclosed unless authorized by the taxpayer or by law. Taxpayers have the right to expect appropriate action will be taken against employees, return preparers, and others who wrongfully use or disclose taxpayer return information.
 - i. The Right to Retain Representation - Taxpayers have the right to retain an authorized representative of their choice to represent them in their dealings with the IRS. Taxpayers have the right to seek assistance from a Low Income Taxpayer Clinic if they cannot afford representation.
 - j. The Right to a Fair and Just Tax System - Taxpayers have the right to expect the tax system to consider facts and circumstances that might affect their underlying liabilities, ability to pay, or ability to provide information timely. Taxpayers have the right to receive assistance from TAS if they are

13.1 Taxpayer Advocate Case Procedures

experiencing financial difficulty or if the IRS has not resolved their tax issues properly and timely through its normal channels.

- (2) During communications with taxpayers, TAS employees will verify the taxpayer is aware of and understands TBOR. TAS employees may use the TAS *Taxpayer Bill of Rights* website to assist with these discussions and will document the discussion and the taxpayer's understanding of TBOR in TAMIS.
- (3) When sending written communications, TAS employees may include Publication 1, Your Rights as a Taxpayer, as an attachment to ensure the taxpayer is aware of and understands TBOR.

13.1.16.5 (12-22-2023) Taxpayers Contacting TAS and the TAMIS Contact Record

- (1) TAS employees contacted by a taxpayer or representative via phone, fax, walk-in, email, cases on AMS, or correspondence must complete a TAMIS Contact Record. This includes:
 - a. Contacts to any TAS employee from an individual who does not have an open or previously closed case in TAS, but does not meet case acceptance criteria;
 - b. Contacts to any TAS employee from an individual who does not have an open or previously closed case in TAS and meets case acceptance criteria; and
 - c. Contacts on a previously closed or open case in TAS to a TAS employee who is not assigned an open case with the individual.

Note: Do not document the contact record for outgoing contacts made by TAS employees to taxpayers or representatives. Outgoing case related contacts are documented in the TAMIS case history.

Note: Support staff functioning as a conduit between the mailroom and intake and case advocates (opening and date stamping mail and giving the mail to the intake or CA), does not need to complete the contact record.

Note: Do not create a contact record for cases received in the TAMIS Group inventory that are only being reviewed for office distribution.

- (2) Direct taxpayer contacts, as well as cases received via AMS from the OD/Function are considered contacts for purposes of the Contact Record. Intake Advocates loading cases from AMS into TAMIS will complete the Contact Record and select "IRS Referral" as the Contact Method. If TAS:
 - a. Will create a case, the employee needs only to complete the Contact Method, Contact From fields, Reason for Contact, and check the "Made a Case" box and save the record. No other fields are required when creating a case. You should create the case before you complete the Contact Record in order to associate the record with the case.
 - b. Will not create a case, continue to complete the appropriate fields on the Contact Record.
- (3) Use of the Contact Record is not limited to Intake and Case Advocates. It must be completed by any TAS employee contacted by a taxpayer, including managers and secretaries.
- (4) The TAS employee receiving the contact must complete the Contact Record to capture the reason for the contact within two workdays. If TAMIS is down

during this time, complete the Contact Record the next workday when TAMIS is available. Be sure to document the actual date of the contact in the Additional Information field.

- (5) For voicemail messages received where one employee is both retrieving the message and returning the call, that employee will create one contact record. For voicemail messages received where one employee retrieves the message and another employee returns the call, the employee returning the call will create the contact record. If an individual leaves multiple voicemail messages for the same TAS employee during a single day, employees may complete just one Contact Record for all messages left on that day. When an employee has entered a completed Contact Record and the taxpayer later calls back or leaves a message, the employee must enter a new Contact Record because the previous Contact Record cannot be updated.
- (6) If an open case exists on TAMIS, employees will associate the Contact Record with that case.
- (7) The information recorded on the Contact Record for an open case will not be retained on TAMIS as a separate, individual TAMIS screen like the OAR or POA screens. Instead, it operates as a template that, once completed and saved, will create a systemic TAMIS History containing the information collected, alerting the employee assigned to the case of activity in the case history by another TAS employee.
- (8) See Exhibit 13.1.16-4, Contact Record Case Coding, Reason for Contact, Exhibit 13.1.16-5, Contact Record Case Coding, Reason for No Case, Exhibit 13.1.16-6, Contact Record Case Coding, Assistance Provided, for Contact Record coding and definitions.
- (9) See also, *TAMIS User Guide*, Adding a Contact Record

13.1.16.6
(12-22-2023)
**Date Assistance
Request Received by
TAS**

- (1) The Date Assistance Request Received by TAS (DART) is the date TAS received the taxpayer's inquiry, even if TAS doesn't immediately act on the inquiry to create a case in TAMIS. The document(s) may be received 24 hours a day, seven days a week, including weekends and holidays and will be date stamped as such. TAS employees will not change the DART to a date other than the date TAS received the inquiry even though there may be a delay in loading the case to TAMIS. It is critical that TAS know the date the case was received into TAS, and employees cannot change this date no matter the circumstances.

Example: A taxpayer faxes a Form 911 to TAS on April 1, but a TAS employee does not create a case in TAMIS until April 3. The DART is April 1, as this is the day the inquiry was received by TAS.

Example: An IRS function submits an e911 referral to TAS via AMS on April 1, but a TAS employee does not pull the referral into TAMIS and create a case until April 3. The DART is April 1, as this is the day the inquiry was received by TAS.

Example: An IRS function receives correspondence from a taxpayer on June 1. The IRS sends a TAS referral on June 15 and TAS loads the case onto TAMIS on June 16. The IRS Received Date is June 1, the DART is June 15, and the TAMIS Received Date is June 16.

Note: AMS will pre-populate the DART using the date the IRS employee created the e-911.

- (2) It is acceptable for the DART to be different from the IRS Received Date and the TAMIS date. IRM 3.12.279.17.8(1), Determining the IRS Received Date, explains that the IRS Received date is the date a document is actually received in a Campus or IRS office authorized to accept tax returns. The document(s) may be received 24 hours a day, seven days a week, including weekends and holidays and will be date stamped as such.

Caution: The DART does not mean a return has been filed with the IRS. See IRM 13.1.18.8.3, Taxpayers Delivering Returns to TAS and TAS Date Stamp.

- (3) The TAMIS Received Date is the date systemically populated when a case is loaded to TAMIS and cannot be edited.
- (4) TAS always computes initial contact dates from the DART, because it aligns with the expectations given to the taxpayer. Inaccurate DARTs lead to taxpayer dissatisfaction and resentment. In addition, inaccurate DARTs lead to taxpayer calls to the NTA Toll Free line, general TAS office number, or the manager because the taxpayer did not receive an initial contact within the timeframe promised by the referring employee.

13.1.16.7
(12-22-2023)
**Initial Contact During
Intake**

- (1) The initial contact affords TAS the opportunity to clarify the taxpayer's problem and discuss the taxpayer's specific circumstances relative to the problem. It allows TAS the opportunity to explain how TAS works and set reasonable customer expectations. The information obtained and documented in TAMIS allows CAs to quickly determine the best course of action to provide relief to the taxpayer; and when the taxpayer needs to provide additional information, TAS lets the taxpayer know up front so that they can provide TAS with this information as quickly as possible. The initial contact is key to resolving the taxpayer's problem.
- (2) When the initial contact is conducted during the intake process, employees will set the Next Contact Date (NCD) for three workdays following the DART for criteria 1 through 4 cases. For criteria 5 through 9 cases, employees will set the NCD for ten workdays following the DART and a follow-up date (FUD) for five workdays following the DART.

Note: For those cases where the taxpayer's issue can be resolved within 24 hours and subsequent contact with the taxpayer is unnecessary, an NCD is not required.

- (3) When the employee identifies time-sensitive issue(s) where the taxpayer could be adversely impacted if TAS does not take actions to immediately address or resolve the issue(s), they will immediately discuss the case with the manager to determine whether the case requires immediate assignment. If the manager determines the case requires immediate assignment, they will alert the manager of the receiving office within one workday and document the TAMIS history.

Example: When a taxpayer contacts TAS because they need a refund to help with an economic hardship and TAS identified an offset bypass refund is

necessary, permissible, and the offset is imminent the employee will discuss the case with their manager..

- (4) Notify the taxpayer of TAS's involvement and independence from the IRS. See IRM 13.1.2.4.2, Inform Taxpayer of TAS's Independence. Document this notification in TAMIS.
- (5) Explain the confidentiality rule of IRC 7803(c)(4)(A)(iv). TAS personnel should also tell taxpayers that they will generally need to provide information to IRS personnel to resolve the taxpayer's problem. See IRM 13.1.5.6, Communicating Confidentiality Rules to Taxpayers and Taxpayers' Representatives. Document this explanation in TAMIS.
 - a. The following is an example of what TAS employees could tell a taxpayer or taxpayer's representative when they contact TAS: "The Internal Revenue Code gives the Taxpayer Advocate Service the discretion not to disclose certain information to the IRS. However, the Taxpayer Advocate Service will likely have to disclose to the IRS at least some of the information to obtain the assistance or relief you are requesting. If you ask me not to disclose to the IRS what you tell me, the Taxpayer Advocate Service will generally honor your request."
- (6) Verify the taxpayer is aware of and understands TBOR. See IRM 13.1.16.4.6. Document your discussion of TBOR in TAMIS.
- (7) It is important to secure all documentation needed to support case resolution. This documentation may be required by the OD/Functional Unit or may be required by TAS to take an action, (e.g., issuing a manual refund) per the IRM or other procedural guidance. TAS will generally only request from the taxpayer the information required by the Code, regulations, IRM, or other procedural guidance. Do not request documents from the taxpayer that are already present on IRS systems (e.g., Correspondence Imaging Inventory (CII), AMS, RGS/CEAS, ALS, TAMIS). Information requested from the taxpayer should pertain directly to the taxpayer's issue and the relief or assistance needed. Agree on a due date to provide the information. Document in TAMIS discussions with the taxpayer concerning the specific documents required for resolution and the information requested from the taxpayer, the how and when the taxpayer has agreed to provide the documentation (when applicable), and other information discussed relevant to the case. Load documents received from the taxpayer to TAMIS when applicable.
- (8) Advise the taxpayer or representative of your name, job title, address, phone number, office hours, and ten-digit SmartID badge number. Explain to the taxpayer or representative that TAS has offices in all 50 states, the District of Columbia (D.C.), and Puerto Rico. If the case will be transferred, provide the receiving office's address, fax number, and main phone number. See IRM 13.1.6.2, Oral Communication, IRM 21.1.1.4, Communication Skills, IRM 10.2.5.6.1, Photo ID Cards, and the *TAS Directory* to find the receiving office's contact information. See NOTE below for which phone number and office information to provide.

Note: Intake Advocates will provide their personal desk phone number when working a quick closure case. See IRM 13.1.16.15.2, Quick Closure Cases. Intake Advocates will provide the published TAS office number on cases assigned to a CA.

- (9) Provide a meaningful apology specific to the taxpayer's issue, if appropriate. See IRM 13.1.6.5, Apology. Document any apology provided in TAMIS.
- (10) Verify how the taxpayer's inquiry came into TAS. Input the Outreach codes in TAMIS Taxpayer Screen 1 if a case will be created. See *TAMIS Coding Reference Guide*.
- (11) Document in TAMIS, the taxpayer authorization for TAS to leave a voice message in the event the taxpayer is not available. This can be indicated in one of the following ways:
 - a. Input to the "Taxpayer Consent to have Confidential Information Left on Answering Machine or Voice Mailbox" on AMS, or
 - b. Entering "YES" in the NTA Use Field on TAMIS Taxpayer Screen 5, or
 - c. Documenting the authorization in the TAMIS history. See IRM 13.1.6.7 and IRM 10.5.1.6.7.2.
- (12) Clarify the taxpayer's issue and the relief or assistance requested. If, after the initial contact with the taxpayer, the TAS employee determines the original statement was unclear or incorrect, make the correction and document TAMIS.
- (13) Upon clarification of the taxpayer's issue and the relief/assistance requested, update the TAMIS Primary Core or Secondary Core Issue Codes (PCIC and SCIC) and the TAMIS Action Plan.
- (14) Use the Case Actions screen on TAMIS to document initial contact actions and notate the date of the next action (FUD or NCD). Document the TAMIS History with details of your conversation with the taxpayer that are pertinent to the case. See Exhibit 13.1.16-2, Acronyms, for acronyms you can use to make documenting the TAMIS history easier.
- (15) If you have sufficient information to make an IRC 7811 Significant Hardship Determination, make the determination. Intake Advocates are not required to enter an "Explanation" on Taxpayer Screen 3. Employees are no longer required to enter an explanation of why a significant hardship does or does not exist in the TAMIS Taxpayer Screen 3 Explanation field. However, this is currently a required field in TAMIS so employees must enter 7811 in this field. For additional information see IRM 13.1.18.3.5, 7811 Significant Hardship Determination. Document this determination in TAMIS.
- (16) Provide the taxpayer or representative with an Estimated Completion Date (ECD) (be sure to explain to the taxpayer that this may change once the assigned CA does a thorough review of the case). Use the *Estimated Completion Date (ECD) Tool* to determine the estimated completion date. Remind the taxpayer that the ECD could change once the CA has an opportunity to thoroughly review the case. Document the ECD given in the Initial Actions Screen 2.
- (17) Provide the TAMIS case number to the taxpayer.
- (18) Inform taxpayers what TAS will do to resolve their issue(s), based on what you know from initial research and discussion with the taxpayer. Be sure to remind the taxpayer or representative that resolution can change as the assigned CA does a thorough review of the case. Document this information in TAMIS.
- (19) If a taxpayer or representative has a complaint about an employee, see IRM 13.1.16.9, Complaints and Allegations Concerning Employees.

(20) If a taxpayer has a complaint about a representative, see IRM 13.1.23.5, Taxpayer Complaints About Representatives.

(21) See Exhibit 13.1.16-7, Completing Initial Contacts During Intake Guide.

13.1.16.8 (12-22-2023) Sources of TAS Cases and Initial Intake Actions

- (1) TAS receives taxpayer inquiries from a variety of sources. No matter how a case is received, TAS employees will gather all available information from the taxpayer and IRS sources to develop a case on inquiries meeting TAS case acceptance criteria before a case is assigned to a CA. These inquiries may originate from the following:
 - a. Taxpayer contacts TAS directly (telephone contacts to a TAS office, or walk-ins to a TAS office, and calls transferred by NTA Toll-Free Assistors to Centralized Case Intake);
 - b. Taxpayer contacts TAS through correspondence (mail, fax, email, or the Document Upload Tool (DUT));
 - c. IRS Operating Divisions/Functions referrals via E-Trak, AMS, or Form 911;
 - d. Congressional office contacts; and
 - e. Other inquiries (*e.g.*, Senate Finance Committee (SFC), Small Business Regulatory Enforcement Fairness Act (SBREFA)).
- (2) Research to determine if the inquiry meets TAS criteria. TAS does not ask taxpayers to validate hardship as a prerequisite to accepting a case. If the taxpayer's situation meets TAS case acceptance criteria, accept the case into TAS. See IRM 13.1.7, Taxpayer Advocate Service (TAS) Case Criteria, IRM 13.1.18.2, Principles of Resolving TAS Cases Using Common Sense and Good Judgement, IRM 13.1.16.10, Taking Initial Actions for Case Building during Intake, and the *TAS Criteria Determinator*.
- (3) If the inquiry meets TAS criteria, but there is no time at the end of the day to input it, the case should be input the next business day. Use the date the taxpayer contacted TAS as the DART. The DART will be noted on TAMIS.
- (4) When an e-911 is created from AMS, the entity information from IDRS is automatically populated in the e-911; however, these fields can be edited, and should reflect the current address and correct contact information. It is particularly important in identity theft cases to manually input the correct address and contact information since IDRS will often reflect incorrect entity information from an unauthorized return filed by an individual using the Social Security Number (SSN) of the TAS taxpayer. It is also important when handling accounts of divorced or separated taxpayers with joint liabilities, and cases where an individual reveals that they are a victim of domestic violence.

Note: Check IDRS to see if a Victim of Domestic Violence (VODV) indicator is present on the account. See IRM 25.15.18.9.2.6, Victim of Domestic Violence (VODV).

- (5) Take steps to suspend all relevant balance due modules and populate applicable fields on TAMIS Initial Actions Screen 1 with the details. See IRM 13.1.16.10.2, Suspending Collection Actions, and IRM 13.1.10.11, Suspending Collection Action, for additional information.
- (6) Complete the initial actions as required by IRM 13.1.16.10, Taking Initial Actions for Case Building During Intake and IRM 13.1.18.5, Initial Actions.

Document the TAMIS history with all actions taken. See Exhibit 13.1.16-8, Completing Initial Actions During Intake Guide.

- (7) If the inquiry does not meet TAS criteria, contact the taxpayer to explain why the issue does not meet TAS criteria and follow the procedures in IRM 13.1.16.14, Contacts Not Meeting TAS Criteria (Nonfrivolous Inquiries).
- (8) Summarize the results of IRS systems research in the TAMIS history. Identify the systems researched on the TAMIS Initial Actions Screen 1. Include any information that will be useful to the CA for the review of the case. Information should include, but is not limited to:
 - a. Entity or address discrepancies;
 - b. Other tax periods with issues (balance due, unfiled return) not related to the taxpayer's inquiry;
 - c. Presence of valid Power of Attorney on file for any tax period; and
 - d. Other IDRS information that identifies any account-related issue for the taxpayer (e.g., AUR notice, pending adjustments, refund holds, identity theft indicator, statute issue).
- (9) See IRM 13.1.16.10, Taking Initial Actions for Case Building During Intake.
- (10) See Exhibit 13.1.16-2, Acronyms, for a listing of acronyms that can be used when documenting TAMIS.
- (11) See Exhibit 13.1.16-3, TAMIS Case Coding, to assist with TAMIS coding.

13.1.16.8.1
(08-14-2020)
**Immediate Elevation of
Emergency Cases**

- (1) TAS employees must contact management immediately to discuss the case when they identify a time-sensitive issue that could adversely impact the taxpayer if actions are not taken immediately. If management determines the case requires immediate assignment, the manager will assign the case, for immediate action, or if transferred, will alert the manager of the receiving office, within one workday and document the TAMIS history.

13.1.16.8.2
(12-22-2023)
**Taxpayer Contacts TAS
Directly (Phone Contacts
to a TAS Office, or
Walk-in to a TAS Office)**

- (1) Taxpayers or their representatives contact TAS directly through the local office.
- (2) When directly contacted by a taxpayer or taxpayer's representative, greet the individual and authenticate identity per IRM 13.1.16.4.1.1, Authorized Disclosures, IRM 13.1.23.3, General Disclosure Rules, IRM 13.1.23.8, Direct Taxpayer Contact When Valid POA on File, and IRM 21.1.3.3, Third Party (POA/TIA/F706) Authentication. Verify the individual's identification before discussing tax information protected by IRC 6103 and refer to IRM 13.1.16.4, Communication Skills and Requirements.
- (3) Confirm the individual is seeking help on a federal tax matter. If the issue is regarding a non-tax account matter, make every effort to refer the individual to the appropriate agency. See *Telephone Numbers (The Source)*.
- (4) If the inquiry meets TAS criteria, create an e-911 on AMS and transmit the case to TAMIS. If AMS is unavailable, load the case directly to TAMIS. See the *TAMIS Coding Reference Guide* and IRM 13.1.16.17, Initial Contact During Intake.
- (5) Conduct an in-depth interview and initial contact with the taxpayer and complete the Contact Record. See IRM 13.1.16.7, Initial Contact During Intake.

- (6) Document TAMIS with all initial contact information provided to the taxpayer and actions taken as required in IRM 13.1.16.7, Initial Contact During Intake.

13.1.16.8.3
(12-22-2023)
Taxpayer Contacts TAS through Correspondence (Mail or Fax)

- (1) TAS may receive correspondence or a Form 911, directly from the taxpayer, taxpayer's representative, or other IRS employees. See IRM 13.1.16.8.6, Congressional Office Contacts, for inquiries involving congressional correspondence and IRM 3.13.2.10.25, Correspondence from Incarcerated Taxpayers, and IRM 13.1.11.2.1.4, Document Attachments, for more information.
- (2) Date stamp the correspondence or Form 911 with the actual date the correspondence was received in TAS, regardless of the time of day it was received. This is the DART. Ensure the TAS date stamp does not conceal information provided on the Form 911 or correspondence. Form 911 or correspondence may also be received via fax, email, or the DUT. For these requests, the DART is the date of the fax, email, or the date the taxpayer, representative, or congressional staffer uploaded the files to the DUT. There is no need to date stamp the Form 911. Load documents, including the Form 911, received from the taxpayer to TAMIS. See IRM 13.1.11.2.1.4, Document Attachments for requests received by email and IRM 13.1.11.2.1.2.1, Using the Document Upload Tool, for correspondence received via the DUT.
- (3) When it is necessary to call the taxpayer to make a case acceptance determination, TAS employees will authenticate the taxpayer's identity per IRM 13.1.16.4.1.1, Authorized Disclosures. They will also conduct an in-depth interview and discuss with the taxpayer appropriate information as required by IRM 13.1.18.6 and IRM 13.1.16.6, Date Assistance Request Received by TAS.
- (4) If AMS is unavailable, load the case directly to TAMIS. The office receiving the inquiry is responsible for creating the e-911 on AMS.
- (5) Form 911 should not be sent to another office to create the case.
- (6) If the Form 911 is incomplete, TAS will still accept it into inventory and complete the required fields on TAMIS to establish the case per IRM 13.1.18.6.
- (7) If TAS receives a Form 911 with a time-sensitive return or claim (*e.g.*, received on the due date for filing, on the last day that the taxpayer can claim a refund, or the taxpayer has an imminent economic need for expedite processing) see IRM 13.1.16.8.1, Immediate Elevation of Emergency Cases and IRM 13.1.18.8.3, Taxpayers Delivering Returns to TAS and TAS Date Stamp, for procedures to follow upon receipt of a return or claim.

13.1.16.8.4
(12-22-2023)
Referrals from IRS Operating Divisions/Functions

- (1) If an OD/Function receives a taxpayer contact that meets TAS criteria, and the employee cannot resolve the taxpayer's inquiry or provide the relief requested by the taxpayer within the guidelines listed in IRM 13.1.7.5, Same Day Resolution by Operations, the employee must refer the inquiry to TAS. In this IRM, "OD/Functions" are defined as the divisions of the IRS that do not include TAS.
- (2) OD/Functions do not have to submit a Form 911 for every contact that meets TAS criteria. Using the guidelines listed in IRM 13.1.7.5, the OD/Function employees must first determine whether they can properly resolve the inquiry (or take steps towards resolving) or provide the relief requested within 24

hours. If so, the OD/Function employees must take the necessary action **and a referral to a TAS office is not necessary**, unless the taxpayer makes the request, and it meets TAS case criteria.

- (3) When making a referral to TAS, the OD/Function employee must prepare Form 911 or systemically route inquiries through AMS using Form e-911.
- (4) The OD/Function will complete Form 911/e-911, Sections I and II before submitting it to TAS. The Form 911/e-911 must state the taxpayer's problem and the relief requested. OD/Functions are required to document the reason the action was not taken by the employee.
 - a. TAS should not reject a Form 911/e-911 simply because a field on the form is not completed, as long as there is enough information on the Form 911/e-911 to allow TAS to assist the taxpayer.
- (5) The OD/Function employee will forward Form 911/e-911 to TAS within one workday of identifying a contact that potentially meets TAS criteria if contact cannot be resolved within the guidelines listed in IRM 13.1.7.6.
- (6) Upon receipt of the Form 911, review it for completeness, stamp it with the DART and research AMS to see if there is any other information available to assist with the case acceptance determination. If the 911 is received via fax or email; the DART is the date of the fax or email, there is no need to date stamp the Form 911. For more information concerning the DART, see IRM 13.1.16.6, Date Assistance Request Received by TAS.
 - a. The initial stated reason for referring the inquiry to TAS may not be the underlying reason of the taxpayer's issue and may require a contact with the taxpayer to obtain additional facts.
 - b. When it is necessary to call the taxpayer to make a case acceptance determination, authenticate the taxpayer's identity per IRM 13.1.16.4.1.1. Conduct an in-depth interview and discuss with the taxpayer the appropriate information as required by IRM 13.1.18.6 and IRM 13.1.16.6. Verify the taxpayer's identity before discussing tax information protected by IRC 6103 and refer to IRM 13.1.16.4.

Note: TAS employees working the Centralized Area AMS queue generally do not have direct contact with the taxpayer, would not complete the initial contact, and cannot use Quick Closure procedures (see IRM 13.1.16.15.2, *Quick Closure Cases*) on these cases. Instead, the case will be assigned to a CA to complete, and if the case meets the definition of a Quick Closure, the CA can close the case as a Quick Closure.

13.1.16.8.4.1
(12-22-2023)
**Unprocessed e-911
Referrals in Centralized
Area AMS Inventory**

- (1) Employees not assigned to the same Area AMS queue where the e-911 resides do not have permissions to retrieve the e-911. Therefore, an employee is not able to load the e-911 into TAMIS or delete it.
- (2) If an employee is taking a call or talking to a taxpayer, determines the taxpayer meets TAS case acceptance criteria, and identifies an AMS e-911 has already been submitted to an AMS queue for the taxpayer with the same issue the following applies:

If	Then the employee will
The e-911 is in the same Area queue as the employee	<ul style="list-style-type: none"> • Review the e-911 to verify that all the information is correct. • Update the e-911, if appropriate. <p>Note: The address that populates from IDRS may be incorrect because the taxpayer may have moved or been the victim of ID theft. Always verify the address and use the taxpayer's current address.</p> <ul style="list-style-type: none"> • Load the e-911 into TAMIS to create a case.
If the e-911 is not in the same Area queue as the employee, the employee will not be able to view the e-911	<ul style="list-style-type: none"> • Create a case on AMS. • Verify the address that populates from IDRS and update the address if not the taxpayer's current address. • Load the case to TAMIS. • The employee will not be able to access the original e-911 because it is in another AMS queue. • See IRM 13.1.16.14 Contacts Not Meeting TAS Criteria (Nonfrivolous Inquiries)

<p>If an employee working the Area AMS queue finds a e-911 where a case has already been created (duplicate case)</p>	<ul style="list-style-type: none"> • Delete the AMS e-911. • Create a TAMIS Contact Record, select “IRS Referral” as the Contact Method and “Other” as the Reason for No Contact, and enter “Duplicate e-911” in the Reason for No Case Description. • Leave an AMS history using the pre-written TAS Comments to document why the referral was deleted, and leave an IDRS TXMODA/ENMOD history via CC ACTON of “H,NOTASCRT”.
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13.1.16.8.5
(12-22-2023)

**Calls from the NTA
Toll-Free Assistors
Transferred to TAS (via
Centralized Case Intake
(CCI))**

- (1) Taxpayers may call the TAS NTA Toll-free Line (1-877-777-4778), staffed by Wage and Investment employees, when they believe their inquiry meets TAS criteria. If the NTA toll-free assistor believes the inquiry meets TAS criteria, the assistor will transfer the caller to CCI during normal business hours. The NTA toll-free assistor will add an AMS history prior to transferring the taxpayer, so the TAS employee answering the call will have a general idea about the nature of the call. See IRM 13.3.1.4, New TAS Cases.
- (2) If the TAS NTA toll-free assistor identifies an inquiry meeting TAS criteria after 7PM CST, the assistor will generate an e-911 on AMS, regardless of the time zone of the caller. See IRM 13.1.16.8.4, Referrals from IRS Operating Divisions/Functions.
- (3) TAS employees using the Finesse Soft Telephone System will use the appropriate status and idle codes found in IRM 13.1.16.8.5.1, Finesse Soft Telephone System.
- (4) Taxpayers who come to TAS via the TAS NTA toll-free line may have an expectation that TAS already has information about their case or situation. It is important to take the time to explain the process they have just experienced and inform them about the TAS NTA toll-free line and the purpose of that line.
- (5) When directly contacted by a taxpayer or taxpayer’s representative, greet the individual and authenticate identity per IRM 13.1.16.4.1.1, Authorized Disclosures, IRM 13.1.23.3, General Disclosure Rules, IRM 13.1.23.8, Direct Taxpayer Contact When Valid POA on File, and IRM 21.1.3.3, Third Party (POA/TIA/F706) Authentication. Verify the individual’s identity before discussing tax information protected by IRC 6103 and refer to IRM 13.1.16.4, Communication Skills and Requirements.

Note: Per IRM 21.1.3.2.5(1), Initial Authentication Transfer Procedures/Transfer PIN, Accounts Management employees who use the IAT Disclosure tool to cover full disclosure per IRM 21.1.3.2.3, Required Taxpayer Authentication, can provide the taxpayer with a four digit transfer personal identification number (PIN) generated by the IAT tool if the call must be transferred within

Accounts Management, TAS, or to ACS for further action. TAS employees may use the transfer PIN to authenticate the taxpayer to avoid repeating the full disclosure process.

- (6) Use the AMS information to validate the issue and give the taxpayers a sense of confidence that the information they already provided is valuable and will help TAS try to resolve the issue. Explain that they are speaking with a TAS employee who will ask questions to identify all the issues and may request information that is needed to advocate. Explain that you will either accept their case in TAS or direct them to the appropriate area for assistance.
- (7) If the taxpayer has an open or closed TAS case, see IRM 13.1.16.11, Inquiries on Open and Closed TAMIS Cases.
- (8) Conduct an in-depth interview and initial contact with the taxpayer and complete the Contact Record. See IRM 13.1.16.7, Initial Contact During Intake,
- (9) During communications with taxpayers, TAS employees will verify the taxpayer is aware of and understands TBOR and will also discuss any applicable rights (unique to the taxpayer's case) based upon information available at the time. See *Taxpayer Bill of Rights* at <https://www.taxpayeradvocate.irs.gov/get-help/taxpayer-rights/>.
- (10) Document TAMIS with all information provided to the taxpayer and actions taken as required in IRM 13.1.16.7, Initial Contact During Intake.

13.1.16.8.5.1 (12-22-2023)

Finesse Soft Telephone System

- (1) The routing of calls to CCI is managed using the UCCE soft telephone system via the Intelligent Contact Management (ICM). This system provides for call routing capabilities, queuing, reporting, and toll-free service.
- (2) The following table provides the status associated with the soft telephone:

Status	Definition
Ready	Indicates the employee is ready to receive a call
Wrap-Up	Used by employees when extra time is needed at the end of a call to finish work before taking another call
Hold	Used by employees when placing the taxpayer on hold. See IRM 13.1.16.4 for information on placing callers on hold.
Idle	Captures time when the employee is not in "Ready", "Hold", or "Wrap-up" status. This status is used in conjunction with a Reason Code to record times for meetings, breaks, research, lunch, and training.

- (3) The following table provides Reason Codes used in conjunction with the Idle Status:

Reason Code	Status	Explanation
1	Temporarily Off the Phone	Use this code when you will be unavailable for phone work for a period of time not specified by other reason codes. For example, time spent inputting SETR, individual meetings with your manager, rest room breaks. Intake Advocates should use this code when first signing on Finesse while waiting for all applications to become available prior to receiving the first call.
2	Inventory, First Available	Use this code when you are available for phone work, if necessary, but your work assignment is local inventory, including related outgoing local line phone calls.
3	Inventory, Second Available	Use this code when you will be available for phone work only when employees in the Inventory, First Available category, have been used for phone work and the call demand remains high.

Reason Code	Status	Explanation
4	Training, Partly Available	Use this code when you will be unavailable for phone work because of training-related activities for a portion of the day. Examples include: Partial day off-site training, on-the-job training (OJT), or instructor preparation. Do not sign on to the phone if you will be in training for your entire TOD.
5	Read Time	Use this code when you will not be available for phone work during a specified portion of the TOD because of read time.
6	Meeting Time	Use this code when you will not be available for phone work during a specified portion of the TOD because of team meeting time.
7	Break Time	Use this code when you will be unavailable for phone work during a specified portion of the TOD because of a rest break (other than lunch).
8	Lunch Time	Use this code when you will be unavailable for phone work during a specified portion of the TOD because of a lunch break.

Reason Code	Status	Explanation
9	Stress Break	Use this code when you will be unavailable because of a stressful situation. Use of this code does not require pre-approval.

13.1.16.8.6
(12-22-2023)
**Congressional Office
Contacts**

- (1) Congressional offices may contact TAS via phone, fax, or mail for help to resolve a constituent's tax problem.
- (2) TAS may receive information from a congressional office, but it cannot disclose taxpayer information without a waiver signed by the taxpayer. See IRM 11.3.4.2, Disclosure to Members of Congress. Attach documents received from the congressional office to TAMIS, when applicable. See IRM 13.1.11.2.1.4, Document Attachments.
- (3) Create a new case in TAMIS, when appropriate (see IRM 13.1.8.4.1, Handling Congressional Referrals).
- (4) When a congressional tax account related inquiry is received and an open TAS case on TAMIS involves the same taxpayer issue and will be worked by the same TAS employee in the same office, add an additional congressional record to the existing case on TAMIS in accordance with IRM 13.1.8.3(11).
- (5) When a congressional tax account related inquiry is received and an open TAS case exists on TAMIS but involves a different issue or will not be worked by the same TAS employee or the same TAS office, create a new case on TAMIS in accordance with IRM 13.1.8.3(12).

Example: TAS accepts a taxpayer's issue into TAS. The taxpayer resides in Maine but because of inventory balancing, the Connecticut TAS office is working the taxpayer's case. The taxpayer's congressional office contacts TAS, at the taxpayer's request, to assist with the taxpayer's tax account issue. In this instance, TAS will create a new case on TAMIS for the congressional inquiry that will be worked by the Maine TAS office.

- (6) Two or more congressional offices may contact TAS for the same taxpayer. If it involves the same taxpayer issue(s) and will be worked by the same TAS employee in the same office, add an additional congressional record to the existing case on TAMIS. If not, create a new case on TAMIS in accordance with IRM 13.1.8.3(12).
- (7) For initial contacts on congressional cases using email, see IRM 13.1.8.4.2, Communicating with the Congressional Office. If the contact is by phone, discuss the appropriate information as required by IRM 13.1.16.7, with the congressional office or taxpayer and complete a Contact Record. Employees will provide the published TAS office number for cases that will be assigned to a CA. See IRM 11.3.4.2.3, Telephone Inquiries.

- (8) If the contact is by phone, provide the congressional office or taxpayer with an expected Initial Contact Date based upon the case acceptance criteria. See IRM 13.1.16.7(2) for timeframes and IRM 11.3.4.2.3.
- (9) When the contact is by phone, advise the congressional office or taxpayer of any specific documents required for resolution and discuss when they can send the information to TAS. TAS employees are expected to associate all documents received with the case file or forward the documents to the office or individual controlling the case, as appropriate. See IRM 11.3.4.2.3.
- (10) Document the TAMIS history with all information provided to the congressional office. Documentation includes, but is not limited to the:
 - a. Estimated completion date (be sure to explain to the congressional office/taxpayer that this may change once the CA thoroughly reviews the taxpayer's case). Use the *Estimated Completion Date (ECD) Tool*. The employee enters the ECD in the Initial Actions Screen 2.
 - b. Specific documents required for resolution and information the congressional office or taxpayer will either send or have ready when contacted by the assigned CA. Documentation should include how and when the congressional office or taxpayer will send the information to TAS (when applicable).
 - c. A date to call back TAS if the congressional office or taxpayer is not contacted by the date promised.
 - d. Notification of TAS's involvement and independence from the IRS. For more information see IRM 13.1.2.4.2.
 - e. Explanation of the confidentiality rule of IRC 7803(c)(4)(A)(iv). TAS personnel should also tell the congressional Office or taxpayer that they will generally need to provide information to IRS personnel to resolve the taxpayer's problem. See IRM 13.1.5.6.
 - f. When appropriate, documentation of the apology given to the taxpayer.
 - g. Suspension of collection activity and the date input on the TAMIS Initial Actions Screen 1.

This list is not all-inclusive and will vary depending on the issues involved in each case. It is important to provide the CA with as much information as possible to effectively advocate for the taxpayer. See IRM 13.1.16.7.

- (11) Forward tax law questions (non-account related) to the IRS District Liaison, who is responsible for congressional inquiries on IRS policies and procedures. The district liaisons are part of the Legislative Affairs, District Congressional Liaison branch. Advise the congressional office that the contact does not meet TAS criteria, and the inquiry is being referred to the District Liaison office for resolution. See the *IRS District Liaison Map*, for a list of the current District Liaison assignments. See IRM 13.1.8.4.1(3).

13.1.16.8.7
(08-14-2020)
**Senate Finance
Committee (SFC) and
Small Business
Regulatory Enforcement
Fairness Act (SBREFA)
Inquiries**

- (1) Senate Finance Committee cases from the Electronic Tracking System (E-Trak) are loaded on TAMIS but will generally be loaded to TAMIS by the District of Columbia (DC) LTA office prior to being transferred to the taxpayer's local TAS office. See IRM 13.1.9.2.2.1, SFC Case Assignment, for more information.
- (2) When the Small Business Administration (SBA) Ombudsman receives a case specific complaint against the IRS, the SBA Ombudsman will forward the complaint, by fax or by email, to the DC LTA. The DC LTA office will determine

if a referral to an LTA is appropriate and, if so, will create a case on TAMIS. Load documents received from the SBA Ombudsman to TAMIS, when applicable. For additional information on SBREFA cases, see IRM 13.1.9.5, Small Business Regulatory Enforcement Fairness Act (SBREFA) Cases.

13.1.16.9
(12-22-2023)
**Complaints and
Allegations Concerning
Employees**

- (1) On occasion, you will receive a complaint about an existing open or closed TAS case. The taxpayer or representative may indicate they have not heard from their assigned TAS employee on a new case, have not received a return call on an ongoing case, or are dissatisfied with the manner the TAS employee handled the case. It is very important not to dismiss these complaints.
- (2) Apologize to the taxpayer or representative and explain you will get them to the right person who can address the concern. First, however, you should look up their case on TAMIS (after authenticating the taxpayer or representative per IRM 13.1.16.4.1.1) and provide them with any current update to the case. If the TAS employee has attempted to contact the taxpayer or representative or has sent correspondence, you can relay this information to the taxpayer or representative. If that does not satisfy the situation, offer to transfer the taxpayer or representative to the TAS employee and provide the direct number for dialing (both local and toll free).

Note: TAS employees who cannot transfer calls, will only provide the TAS employee's direct number.

- (3) If the taxpayer's or representative's complaint has risen to the level of a manager callback, then provide the taxpayer or representative with the TAS employee's manager's name and phone number and offer to transfer the call to the manager.

Reminder: There should be no PII included on the subject line of the email because the subject line is not encrypted.

- (4) Whenever transferring a call, particularly one involving a complaint, if possible, remain on the line to introduce the caller and explain the nature of the call.
- (5) If the manager is unavailable, take the actions noted above and advise the taxpayer or representative the manager will call them back within one business day. Send an encrypted email to the manager providing the nature of the taxpayer's or representative's complaint, including the case file number, taxpayer's or representative's name, and phone number. If the discussion between the taxpayer or representative and manager escalates, managers should elevate the discussion to the next level in the chain of command.
- (6) When you are dealing with an upset taxpayer or representative, realize that this person has the potential to be angry or emotional. If you do not take the appropriate action to minimize these conditions, it may block progress and become a serious barrier to assisting the taxpayer or representative. Use the following guidelines for dealing with anger and emotion:
 - a. Recognize the taxpayer's or representative's feelings;
 - b. Maintain self-control; and
 - c. Try to defuse the taxpayer's or representative's anger or emotions.
- (7) If the taxpayer or representative contact contains a complaint or alleges employee misconduct, refer to IRM 13.1.15, Customer Complaints/RRA 98 §

1203 Procedures. Continue processing the contact for TAS criteria if it contains tax-related issues. If the inquiry meets TAS criteria and requires a referral because of the taxpayer or representative complaint, document the TAMIS history that a referral was made per the complaint.

13.1.16.10
(10-04-2021)
**Taking Initial Actions for
Case Building During
Intake**

- (1) To further develop the inquiry for TAS acceptance criteria, follow the appropriate research path, depending on the inquiry or issue. Research may include (but is not limited to):
 - a. AMS histories
 - b. Automated Collection System (ACS) histories
 - c. Automated Lien System (ALS)
 - d. Automated Underreporter (AUR) notices
 - e. Integrated Collection System (ICS)
 - f. Correspondence Examination Automation Support (CEAS), a system used to view exam status, correspondence sent to taxpayer, and exam work documents
 - g. Employee User Portal (EUP)
 - h. Modernized e-File (MeF)
 - i. CII, an inventory system for scanning all Adjustments receipts (including Form 1040-X, Amended U.S. Individual Income Tax Return) into digital images
 - j. Pending transactions (e.g., TC 29X, TC 150, TC 30X) using command codes (CCs) ENMOD or TXMOD
 - k. Letters or Notices issued to taxpayer using (CC) ENMOD and TXMOD to determine whether the taxpayer needs to obtain additional documentation to resolve the issue
- (2) AMS history indicating the taxpayer has already been referred to or contacted TAS for assistance and subsequently referred back to an IRS Operating Division and the issue is still unresolved, should weigh heavily in determining if the taxpayer meets TAS criteria.
- (3) IDRS research identifying the underlying issues of the IRS process that occurred or failed to occur. Sometimes a taxpayer's account may not reflect an action. Thus, the IRS's failure to take an action could be the most significant issue, policy, or process that needs to be resolved.

Example: The taxpayer filed their 2020 tax return and reported the estimated payment made December 31, 2020, but IDRS does not show the payment was applied to the 2020 account. Thus, the IRS failed to take the action to post the estimated payment to the 2020 account.
- (4) *Servicewide Electronic Research Program (SERP)* for processing timeframes, alerts, letters, publications, etc. See *Exhibit 13.1.7-1*, General Response Time Guidelines, for additional information.
- (5) The *Case Assistance by Issue Code (CABIC)*, which should be used as a research tool and has additional information for Initial Actions and Case Building for each issue code including:
 - a. A description of the issue code;
 - b. A link to the *Estimated Completion Date (ECD) Tool*;
 - c. An example of an issue;
 - d. IRM links to the basic research;

- e. Links to other references, such as Videos, Training Materials/Courses, Technical Communication Documents (TCDs), Integrated Automation Technologies (IAT) tools, Alerts, and interim guidance;
 - f. Conversation points;
 - g. OAR routing information; and
 - h. Case building recommendations.
- (6) Check the CABIC New Inquiry section for any current or recent Memorandums of Understanding (MOU) or Interim Guidance Memos (IGM) related to work processes.
 - (7) Research the CII prior to requesting taxpayer documentation. Review the information with the taxpayer to ensure the CII file contains all the documents the taxpayer believes were previously submitted. Check the documents for missing signatures, schedules, forms, etc. This reduces taxpayer burden by preventing a request of documents already received by the IRS (e.g., signed Form 1040-X, Amended U.S. Individual Income Tax Return.)
 - (8) Discuss your research results with the taxpayer to confirm the accuracy of the information and whether there is additional information that will assist with issue resolution that the taxpayer can provide.
 - (9) If the taxpayer needs to provide additional information, advise the taxpayer that additional documentation may be necessary to resolve the issue. Use a statement such as: "Please be prepared to submit the following documents (provide a detailed description based on the taxpayer's issue). The CA will let you know if there are any additional items needed to resolve your inquiry." After explaining why you need additional information, ask additional probing questions to clarify, if necessary.
 - (10) Before closing the contact, summarize the content of the conversation, and confirm with the taxpayer that they understand what is happening with the case.
 - (11) Document the discussion in detail and date of contact on TAMIS.

13.1.16.10.1
(12-22-2023)

**Engaging in Discussions
about TAS**

- (1) Whenever there is an opportunity to interact with the taxpayer or their authorized representative directly, the TAS employee should make every attempt to provide key information about TAS and obtain as much information as possible about the taxpayer's issue. This opportunity presents itself during intake when the taxpayer or representative contacts TAS directly.
- (2) TAS employees handling direct taxpayer contacts during intake must discuss with the taxpayer appropriate information as required by IRM 13.1.16.7 and complete a Contact Record. This includes:
 - a. Clarifying the problem and the relief requested.
 - b. Informing them of the independence of TAS and the reporting requirements to Congress through the National Taxpayer Advocate. (See IRM 13.1.2.4.2 for the independence statement to provide to the taxpayer.)
 - c. Verifying the taxpayer or representative contact information and best time to reach them.
 - d. Providing the taxpayer or representative with the following information:
 - i. The TAMIS case file number;

- ii. The phone number of the office that will receive the case, if known; and
 - iii. The next contact date.
 - e. Informing the taxpayer or representative about what they can expect the CA to provide:
 - i. Their name, phone number, office hours, and employee number (10-digit Smart ID badge number);
 - ii. Courteous and confidential service;
 - iii. Timely acknowledgement;
 - iv. An impartial and independent review of the problem; and
 - v. Advice on how to prevent future federal tax problems.
 - f. Based on the issue code, explaining what the taxpayer or their representative should do to prepare for the first conversation with a CA, including the information to have available for discussion. Load documents received from the taxpayer to TAMIS, when applicable.
 - i. The CABIC provides a link to *Initial Actions and Case Building* assistance that can assist with this discussion, or you can use SERP to search for specific procedural information by key words.
 - ii. The CABIC does not list documentation for every issue code. When a list of documentation is not available, the assigned CA will advise the taxpayer of the documentation necessary to resolve their issue. In these circumstances, use a statement like the following: *“Your CA may need to obtain documentation from you; however, they will need to review the case before advising you of the specific documents needed to resolve your issue.”*

- (3) Consider directing the taxpayer to the *TAS Website* at <https://taxpayeradvocate.irs.gov/> for more information about TAS.

13.1.16.10.2
(12-22-2023)
**Suspending Collection
Actions**

- (1) If the taxpayer has a balance due, determine the collection status via CC TXMOD, and place the following hold on collection activity to avoid the issuance of a levy or balance due notices while TAS is working on the case.

If...	Then...
The account is in Collection Status 22,	<p>Request an Automated Collection System (ACS) hold. Contact the ACS Support Liaisons via fax or secure e-mail and request a 30-day ACS hold for a W&I case and a 60-day hold for an SB/SE case. To locate the ACS Support Liaison, go to:</p> <ul style="list-style-type: none"> • SERP; • Click on the Who/Where tab; • Select the <i>ACS Support Liaisons</i>; and • Complete the fields (use CC INOLES to determine which Business Operating Division). <p>Review CC TXMOD to determine if the account has an FPLP indicator (see IRM 5.11.7.3.3, FPLP Systemic Processes and Indicators). If an FPLP indicator is present, a request for an ACS hold must also include a request for an FPLP block. See IRM 5.11.7.3.6, Blocking or Releasing FPLP Levy, and <i>SERP Command Code Exhibit for FPLP Indicators</i>. An FPLP block must be requested via an Operations Assistance Request (OAR). Document in the TAMIS History that an FPLP block needs to be requested and prepare the case for assignment to a CA.</p>
The account is in Status 19,21, 20, 56, or 58	<p>Input CC STAUP to the next status for 9 cycles to prevent further notices. To determine the next status, refer to <i>Document 6209, Section 8</i> and IRM 2.4.28.7.3, CC STAUP, STATI, STATB Tax Module Requirements (IMF, BMF, IRAF).</p>

If...	Then...
The account is in Status 26	The case is awaiting ICS assignment or already assigned to the Collection Field Function (CFF). Determine if an FPLP is present. See <i>SERP Command Code Exhibit for FPLP Indicators</i> . If so, then a request for a CFF hold including a FPLP block may be needed. Document in the TAMIS History there is a Status 26 with a FPLP present, and a FPLP block may need to be requested, and prepare the case for assignment to a CA.

- (2) Document your actions on TAMIS Initial Actions Screen 1 and input the applicable literal in the TAMIS history. See Exhibit 13.1.16-9, TAMIS History Literals for Account Actions Taken by Intake Advocates.
 - Input a Collection Hold (CC STAUP) - ****IA STAUP XX CYCLES****
 - Input a Collection Hold (ACS hold cases) - ****IA ACS HOLD****
- (3) For taxpayers with seriously delinquent tax debt(s), see IRM 13.1.24.8, Advocating for Taxpayers Facing Passport Revocation/Denial.

13.1.16.11
(12-22-2023)
Inquiries on Open and Closed TAMIS Cases

- (1) If, while discussing the taxpayer's issue, you discover there is an open case on TAMIS, explain to the taxpayer there is an open case. For additional information, see Exhibit 13.1.16-10, Phone Application Procedures.

If	Then
The initial contact has not passed	Advise the taxpayer or representative of the first contact date, case file number, and office contact information including phone, fax, and address. Complete a TAMIS Contact Record.

If	Then
The assigned CA has already been in contact with the taxpayer and the taxpayer is calling before the NCD has passed or NCD has expired without taxpayer contact	Review TAMIS history and update the taxpayer or representative on the progress of the case. See IRM 13.1.23.8, Direct Contacts When Valid POA on File. Send an email to the CA and their manager alerting them to the taxpayer's call. There should be no PII included on the subject line of the email because the subject line is not encrypted. Complete a TAMIS Contact Record. Document your discussion including disclosure verification and the date the CA will contact the taxpayer, and a copy of the email in the History Text Field of the TAMIS History Screen.

Note: Any time TAS becomes aware of a change in the taxpayer's hardship status, the CA should be notified by email using the procedures above.

- (2) If a closed case exists, identify the tax years involved, review the TAMIS history, and research the appropriate resources to determine if the inquiry is a new unrelated issue that requires a new case or if the closed case may require reopening.
- (3) If the inquiry involves a new issue unrelated to the closed case, determine if the inquiry meets TAS criteria and load the inquiry onto TAMIS. If the inquiry does not meet TAS criteria, see IRM 13.1.16.14, Contacts Not Meeting TAS Criteria (Nonfrivolous Inquiries).
- (4) If a closed case for the same MFT(s) and tax period(s) exists, it may be necessary to reopen the closed TAS case. See IRM 13.1.16.11.1, Reopen Procedures. Document that a potential reopen request was received and to which office the inquiry was referred in the TAMIS history of the closed case. Reasons for reopening TAS cases may include:
 - a. Additional information provided by the taxpayer, which was not previously considered
 - b. An IRS error prevented case resolution;
 - c. A late response from the taxpayer on a case that was closed due to no response;
 - d. The taxpayer is dissatisfied with the resolution of the case; or
 - e. The case relates to an ICT/IVO Form 1040-X that was not processed within 90 days of filing. See *Interim Guidance Memorandum (IGM) TAS-13-0123-0002*, Interim Guidance on Changes to TAS Case Acceptance Criteria for Calendar Year 2023
- (5) The manager of the office that closed the case will decide if the case should be reopened. If the case should be reopened, the manager will ensure:
 - a. The case is reopened on TAMIS and assigned to a TAS employee;

- b. Upon receipt of the inquiry, the taxpayer is contacted within one workday for criteria 1-4 cases and three workdays for criteria 5-9 cases;
 - c. TAMIS is documented, including why the case was reopened, description of additional documentation received (if applicable), and the content of discussions with the taxpayer (if any); and
 - d. IRM 13.1.16.11.1, Reopen Procedures, requirements are followed.
- (6) If the case was originally worked by an Intake Advocate as a Quick Closure Case (see IRM 13.1.16.15.2, Quick Closure Cases), the manager of the office that closed the case will decide if the case should be reopened. If the case should be reopened, the manager will determine:
 - a. If the case can be worked by an Intake Advocate as a Quick Closure Case. If so, the manager will ensure:
 - The case is reopened on TAMIS and assigned to an Intake Advocate;
 - Upon receipt of the inquiry, the taxpayer is contacted within one workday for criteria 1-4 cases and three workdays for criteria 5-9 cases;
 - TAMIS is documented, including why the case was reopened, description of additional documentation received (if applicable), and the content of discussions with the taxpayer (if any); and
 - IRM 13.1.16.11.1, Reopen Procedures, requirements are followed.
 - b. If the case should be assigned to a CA. If so, the manager will ensure:
 - The case is reopened on TAMIS and assigned to a CA in same location as the original case;
 - Upon receipt of the inquiry, contact the taxpayer within one workday for criteria 1-4 cases and three workdays for criteria 5-9 cases;
 - TAMIS is documented, including why the case was reopened, description of additional documentation received (if applicable), and the content of discussions with the taxpayer (if any); and
 - IRM 13.1.16.11.1, Reopen Procedures, requirements are followed.
- (7) If the case should not be reopened, the manager of the office that closed the case will determine if the inquiry is a new unrelated issue that requires a new case. If so, the manager will:
 - a. Ensure a new case is created on TAMIS and assigned per local office procedures;
 - b. Contact the taxpayer within one workday for criteria 1-4 cases and three workdays for criteria 5-9 cases; and
 - c. Document TAMIS, including an explanation of why the case was not reopened, description of additional documentation received (if applicable), and the content of discussions with the taxpayer (if any).
- (8) If the taxpayer's issue does not meet either reopen procedures or TAS case acceptance criteria, the manager of the office that closed the case will contact the taxpayer within three workdays to explain why the issue does not meet TAS criteria and follow the procedures in IRM 13.1.16.14

13.1.16.11.1
(12-22-2023)
Reopen Procedures

- (1) If a closed case for the same MFT(s) and tax period(s) exists, it may be necessary to reopen the TAS case. Contact the manager of the closing office by phone, fax, or secure email to forward the inquiry. See *TAS Directory*, to obtain the contact information for the closing office.
- (2) Before you forward the inquiry to the TAS office that closed the case, take the following actions:

- a. Document the prior TAMIS case history with specific details of the taxpayer's contact;
 - b. If you are speaking with the taxpayer (in person or on the phone), educate the taxpayer by explaining that their issue appears to be the same as a previously closed TAS case. If the case involves an ICT/IVO Form 1040-X the taxpayer should have been previously advised to contact TAS again if their amended return was not processed within 90 days of filing to discuss reopening their prior TAS case. Tell the taxpayer you will contact the office that closed the case; and a manager will determine if the case should be reopened;
 - c. If you are speaking with the taxpayer (in person or on the phone), advise the taxpayer that a manager at the office that closed the case will contact them with the decision within three workdays;
 - d. Attach any additional documentation provided by the taxpayer using the document attachment feature to the closed TAMIS case (unless the documents are too voluminous (exceeding 100 pages or once scanned exceed the file size limitations for emailing, in these instances mail the documentation to the office that closed the case and document TAMIS); and
 - e. If you are speaking with the taxpayer (in person or on the phone), provide the manager's last name and toll-free number of the office (or general office phone number if there is no toll-free office number) that closed the case.
- (3) Upon receipt of the inquiry, the decision to reopen a case must be made by the manager of the closing office within **one workday** on criteria 1-4 cases and within **three workdays** for criteria 5 - 9 cases. The account must be controlled on TAMIS **within one workday** of a decision to re-open the case. The Date Assistance Request Received by TAS (DART) is the actual date the taxpayer contacted TAS. The manager should:
- a. Review the closed case file. TAS sometimes receives correspondence that is dated prior to case resolution.
 - b. If the manager of the closing office receives a taxpayer contact dated after the closure of the prior case, review the closed case file to determine whether the taxpayer contacted the office to provide information previously requested or had additional information that would impact the resolution of the closed case. If so, process the case as a reopen.
- Example:** On February 6, a taxpayer was transferred from NTA Toll-free to CCI requesting TAS reopen a closed criteria 1-4 case. The criteria of the case will not change in the reopen. **On February 7**, CCI sends the reopen request to the manager of closing TAS office, and the manager of the closing TAS office receives it. The manager has until **February 8 to make the reopen decision**, and then one (1) workday from the decision date to add the case to TAMIS and contact the taxpayer. On February 8, the manager of the closing TAS office makes the decision to reopen the case and contacts the taxpayer. On February 9, the closing TAS office builds the reopen on TAMIS, using February 6, as the Reopen TAS Received Date.
- (4) If the manager of the closing office determines the case does not require reopening, the manager should notate the decision in the TAMIS history of the closed case and notify the taxpayer within three workdays.

13.1.16.11.2
(10-04-2021)
Case Reopen Codes

- (1) TAMIS will require a reopen code consisting of two characters. The first character is numeric and indicates the number of times a case is reopened and the second is an alpha character that indicates the reason a case is reopened. Valid reopen reason codes are:

Reopen Code	Description
C	Receipt of Congressional correspondence
A	Receipt of additional information from the taxpayer
E	Error by the IRS
L	Late response by taxpayer
U	Taxpayer dissatisfied (unsatisfied) with resolution
I	Incorrect actions/unresolved issues

13.1.16.11.3
(10-04-2021)
IRC § 7811 Significant Hardship Determination on Reopen Cases

- (1) A new IRC 7811 Significant Hardship Determination must be made on reopened cases. Follow procedures in IRM 13.1.18.9, Making an IRC 7811 Significant Hardship Determination..

13.1.16.12
(10-04-2021)
Contacts that Meet Criteria but Could Be Resolved without TAS Assistance

- (1) Some taxpayers may come to TAS with a single issue that could be resolved without TAS assistance if the taxpayer was able to reach the appropriate IRS office or use online tools. While the issue may meet TAS criteria because the taxpayer was unable to reach the IRS directly (a system failure), experienced a delay (systemic burden), or did not receive quality service or a response to their challenge of the IRS's position (which is contrary to the Taxpayer Bill of Rights), TAS may be able to assist the taxpayer in obtaining relief without establishing a case in TAS.
- (2) TAS employees will document these contacts using the TAMIS Contact Record.
- (3) The IRS has online tools or established processes that can provide relief without TAS involvement. In these circumstances, TAS should direct the taxpayer to the IRS online resources or the *TAS Website* at <https://taxpayeradvocate.irs.gov/> which contains videos on topics designed to help the taxpayer understand how a process works and allow the taxpayer to resolve the issue (or "Self-Help") themselves. If there is not an IRS tool available or the taxpayer's issue is not on the *TAS Website*, consider providing printed materials, if available, to assist the taxpayer.
- (4) To determine if a taxpayer is eligible for Self-Help, visit the "New Inquiry" link on *CABIC*. The New Inquiry tool will guide you through the Systems Research, IRM links, and links to the IRS website that could resolve the taxpayer's issue over the phone or with a simple mailing. If Self-Help is available for that issue code, it will be located under the Case Building Header. You can also use the SERP Advanced Search Option for similar guidance.

- (5) If account research (see IRM 13.1.16.10) indicates there are no secondary issues or other factors that would impede relief via direct contact with the IRS or use of an Online Tool, TAS employees should educate and assist the taxpayer with the appropriate Self-Help option. Enter an AMS history note for any taxpayer re-directed to Self-Help.
- (6) Whenever TAS redirects taxpayers to a Self-Help option, TAS will inform those taxpayers they can contact TAS again if they are unable to resolve the issue, and TAS will immediately establish a case to help them with their issue. See IRM 13.1.16.14, Contacts Not Meeting TAS Criteria (Nonfrivolous Inquiries).

13.1.16.13
(10-04-2021)

**Contacts Not Meeting
TAS Criteria (Frivolous
Arguments)**

- (1) A contact does not meet TAS criteria if the contact or inquiry ONLY questions the constitutionality of the tax system, or the focus of the taxpayer's inquiry is solely to employ frivolous tax strategies to avoid or delay filing federal returns or paying federal taxes. For further assistance in determining if an argument is frivolous, see Notice 2010-33, 2010-17 I.R.B. 609, Publication 2105, *Why do I have to Pay Taxes?* and *The Truth About Frivolous Arguments*.

Note: TAS employees should not rely on the IRS's allegation of frivolous arguments. Employees may need to ask the taxpayer for more information before making a determination. TAS should base this decision upon discussions or correspondence received from the taxpayer. See IRM 13.1.24.6.4.4, TAS Case Acceptance Criteria for Inquiries Involving a Potential Scheme, for additional information.

- (2) A contact may meet TAS criteria if the inquiry also includes a nonfrivolous issue that has not been worked within normal processing timeframes (e.g., penalty abatement) or causing an economic hardship (e.g., levy release). See IRM 13.1.16.10 (2), Taking Initial Actions for Case Building during Intake.
- (3) Forward any entirely frivolous correspondence to the Ogden Compliance Center, where it will be processed in accordance with procedures set forth in IRM 25.25.10, Frivolous Return Program.
- (4) At the same time the frivolous correspondence is sent to Ogden, send a letter to the taxpayer stating that their inquiry does not meet TAS criteria and that it was forwarded to the Examination Division of the Ogden Campus. Use the standard non-criteria TAS letter (1686) and insert the following language:

"We have determined that the arguments you raised appear to be frivolous and have no basis in law. These types of arguments may result in penalties. It is the policy of the Taxpayer Advocate Service not to respond on a point-by-point basis to questions such as those raised in your correspondence. The claims presented in your correspondence also do not relieve you from your legal responsibilities to file federal tax returns and pay taxes. We urge you to honor those legal duties. I have forwarded your inquiry to the Examination Division at the Ogden Campus. You may contact them 7:00 a.m. to 3:30 p.m. MST at phone number 1-866-883-0235. This is a toll-free number."

- (5) Select and add TAS Comment "TAS - e-911 Not TAS Criteria - Frivolous Claim" as a history notation on AMS (if the inquiry came to TAS through AMS) and TXMOD of the date the frivolous return or letter was sent to Ogden Frivolous Return Unit. See IRM 21.2.2.4.2.1, IDRS History Items and Account Inquiry.

Note: If a case is accepted and is later determined to involve a frivolous argument before being assigned to a CA, follow the steps in paragraphs 3–5, and close the case if the taxpayer has no other tax-related issues requiring assistance that meet TAS criteria. Do not close the case if the taxpayer is requesting help to withdraw a frivolous argument or to come into compliance. See IRM 13.1.7.4(2) and (3).

- (6) To protect taxpayer confidentiality, AMS blocks the view of regular TAS user history to all non-TAS users. AMS “TAS Comment” history is viewable by all AMS users. TAS has approved pre-written histories that TAS can select to provide a history to IRS AMS users. The pre-written histories are available for TAS users from the AMS History window.
- (7) If the letter comes back undeliverable, research IDRS for an updated address. If the undeliverable mail has a yellow address sticker provided by the U.S. Postal Service on the original envelope, compare the name and address on the yellow label to the name and address on IDRS. Look at the cycle of the IDRS address to determine which address is the most current. If a new address is found, re-mail the original correspondence to the new address (unless damaged), but do not update the address on IDRS because the yellow address sticker is not considered an official source for changing an address. If no new address is found, destroy the undeliverable mail.
- (8) Document the contact using the TAMIS Contact Record.

13.1.16.14
(12-22-2023)
**Contacts Not Meeting
TAS Criteria
(Nonfrivolous Inquiries)**

- (1) TAS will take the following actions during intake on all inquiries from taxpayers (including taxpayers’ representatives) or referrals from the Operating Divisions that are not frivolous and do not meet TAS criteria. See IRM 13.1.7.
 - a. Each situation or case is decided on its own merits.
 - b. TAS does not ask taxpayers to validate hardships as a prerequisite to accepting a case.
 - c. TAS needs to be as helpful and compassionate as possible to a taxpayer whose case TAS cannot accept.
 - d. TAS will advise the taxpayer that the contact does not meet TAS criteria and direct the taxpayer where to go for help. TAS will attempt to put the taxpayer in touch with an IRS employee who can help with the problem.
 - e. Remind the taxpayer that they may become eligible for TAS assistance if the IRS does not resolve the problem.
 - f. Advise the taxpayer the IRS OD/Function will make contact within 30 calendar days (commencing from the date the taxpayer was advised of the referral) or within 60 days for referrals to RIVO or within 180 calendar days for referrals to Criminal Investigation. **However, do not inform the taxpayer that they may be the subject of an investigation.** See IRM 21.5.6.4.35.3, -R Freeze Overview for Accounts With Return Integrity Verification Operations (RIVO) Involvement and IRM 13.1.10.9, Inquiries on Open Cases with Criminal Investigation Involvement.
 - g. Select an explanation from the TAS approved, pre-written history items in the “select a narrative” section from the History link on the Account Summary screen in AMS to explain why the referral was returned (if the referral came to TAS on AMS). Input an IDRS TXMOD/ENMOD history item using command code (CC) ACTON “H,NOTASCRT” to indicate the inquiry did not meet TAS criteria.

- h. See IRM 21.3.5-1, Referral IRM Research List, to determine which Operating Division can resolve a taxpayer inquiry.
- (2) Document the contact using the TAMIS Contact Record. See IRM 13.1.16.5, Taxpayers Contacting TAS and the TAMIS Contact Record.
- (3) **If the taxpayer contacts TAS by phone or walks into the TAS office**, but the inquiry cannot be resolved at point of contact **or if NTA Toll-free transfers the call to TAS** and the TAS employee performing intake determines the case does not meet TAS criteria:
 - a. Whenever possible, make every effort to refer the taxpayer to the phone number of the OD/Function responsible for resolving the issue. This might mean providing the taxpayer with a phone number, mailing address, or referring the taxpayer to the *TAS Website* for additional assistance. Provide as much information as possible before directing the taxpayer elsewhere for assistance, including the status of the taxpayer's issue with the IRS. For a listing of IRS toll-free phone numbers, go to *Telephone Numbers (The Source)*. If unable to locate a specific number, refer the taxpayer to the IRS toll-free number (800-829-1040).

Example: The taxpayer contacts TAS to request a Payment Plan. The TAS employee researches the taxpayer's account and discovers the account is in status 22 (ACS). The taxpayer is not claiming a hardship and does not meet TAS criteria. TAS should refer the taxpayer to the ACS toll-free number shown on the *Telephone Numbers (The Source)* and the *Payment Plans* section of the TAS Website

Example: The taxpayer contacts TAS via NTA Toll-free to request a Wage and Income Transcript to prepare their income tax return. The taxpayer is not claiming hardship and has access to the internet. TAS should refer the taxpayer to the *Get Transcript Online application* on [irs.gov](https://www.irs.gov).
 - b. If referring the taxpayer to a toll-free number is not the appropriate solution, refer the phone inquiry via Form 4442 to the IRS OD/Function responsible for resolving the taxpayer's inquiry. See the *Form 4442 Referral Fax Numbers* (referral fax numbers are internal use only, do not give the number to the taxpayer). On the Form 4442 sent to the OD/function, document the promised contact date given to the taxpayer. Use of the Form 4442 from AMS is not an electronic process, therefore once the Form 4442 is complete, print and fax it to the IRS OD/Function responsible for resolving the taxpayer's inquiry. See IRM 21.3.5.4.2.2(1)(c), Controlling Referrals, for guidance on controlling referrals sent to another OD/function.
 - c. Advise the taxpayer that the contact does not meet TAS criteria and that the inquiry is being referred to the IRS OD/Function for resolution, but do not give the fax number to the taxpayer.
- (4) **If the taxpayer sends TAS correspondence** (including Form 911):
 - a. Respond to the taxpayer's correspondence by phone whenever possible. If phone contact cannot be made after the first attempt, send *Intake Letter 1686*, Does Not Meet Taxpayer Advocate Criteria, to advise the taxpayer that the contact does not meet TAS criteria and that the inquiry is being referred to the IRS OD/Function for resolution, or that the issue

has already been resolved with the IRS. Retain a copy of Intake Letter 1686 in the correspondence file of the LTA office. In the case of a CCI employee, the CCI manager will promptly provide the copy of the Letter 1686 to the LTA in the office in which they are located for records retention purposes. See also IRM 13.1.6.4, Written Communication.

Note: If the taxpayer has consented to receive information by voicemail and all other necessary criteria in IRM 13.1.6.7 has been met, the advocate may leave a voice message in lieu of sending Letter 1686.

- b. If referring the taxpayer to a toll-free number is not the appropriate solution, refer the inquiry via Form 4442 to the IRS OD/Function responsible for resolving the taxpayer's inquiry. See the *Form 4442 Referral Fax Numbers* (referral fax numbers are internal use only, do not give the number to the taxpayer). On the Form 4442 sent to the OD/function, document the promised contact date given to the taxpayer. Use of the Form 4442 from AMS is not an electronic process, once the Form 4442 is complete, print and fax it to the IRS OD/Function responsible for resolving the taxpayer's inquiry. See IRM 21.3.5.4.2.2(1)(c), Controlling Referrals, for guidance on controlling referrals sent to another OD/function.
 - c. If referring Form 911, clearly state on Form 4442, "Does not meet TAS criteria."
 - d. If the letter comes back undeliverable, research IDRS for an updated address. If the undeliverable mail has a yellow address sticker provided by the U.S. Postal Service on original envelope, compare the name and address on the yellow label to the name and address on IDRS. Look at the cycle of the IDRS address to determine which address is the most current. If a new address is found, re-mail the original correspondence to the new address (unless damaged) and enclose *Form 8822, Change of Address*, but do not update the address on IDRS because the yellow address sticker is not considered an official source for changing an address. If no new address is found, destroy the undeliverable mail and notate AMS.
- (5) **If the OD/Function (including NTA Toll-free) makes a referral** not meeting TAS criteria, TAS will send a bulk Form 4442 to the OD/function advising them their referral did not meet TAS criteria. TAS headquarters employees will send this bulk Form 4442 using AMS data. TAS employees performing intake work will not complete individual Form 4442s. TAS employees performing intake will:
- a. Print the e-911 before selecting the delete button on AMS to delete the e-911 if the incorrect referral was made through AMS.
 - b. Select an explanation from the TAS approved, pre-written history items in the "select a narrative" section from the History link on the Account Summary screen in AMS to explain why the referral was returned. Input an IDRS TXMOD/ENMOD history item using command code (CC) ACTON "H,NOTASCRT" to indicate the inquiry did not meet TAS criteria.
 - c. Respond to the taxpayer by phone whenever possible. If phone contact cannot be made after the first attempt, send *Intake Letter 1686, Does Not Meet Taxpayer Advocate Criteria*, to advise the taxpayer that the contact does not meet TAS criteria and that the inquiry is being referred to the IRS OD/Function for resolution. Retain a copy of Intake Letter 1686 and printed e-911 in the correspondence file of the LTA office. In the case of a CCI employee, the CCI manager will promptly provide the copy of the Letter 1686 and printed e-911 to the LTA in the office in which they are

located for records retention purposes. See Document 12990, Records and Information Management Records Control Schedules. See also IRM 13.1.6.4, Written Communication.

Note: If the taxpayer has consented to receive information by voicemail and all other necessary criteria in IRM 13.1.6.7 has been met, the advocate may leave a voice message in lieu of sending Letter 1686.

- d. Research IDRS for an updated address if the letter comes back undeliverable. If the undeliverable mail has a yellow address sticker provided by the U.S. Postal Service on original envelope, compare the name and address on the yellow label to the name and address on IDRS. Look at the cycle of the IDRS address to determine which address is the most current. If a new address is found, re-mail the correspondence to the new address and enclose Form 8822, Change of Address, but do not update the address on IDRS because the yellow address sticker is not considered an official source for changing an address. If no new address found, destroy the undeliverable mail and notate AMS.

- (6) **Congressional Inquiries.** Generally, cases involving any tax account-related issue referred to TAS from a congressional office (whether the congressional office contacts TAS directly or contacts the IRS and the IRS refers the case to TAS) will be accepted as TAS cases, see *Interim Guidance Memorandum (IGM) TAS-13-0123-0001*, Interim Guidance on Accepting Cases Under TAS Case Criteria 9, Public Policy. When the case does not meet TAS criteria 1 through 8, the case will be accepted under criteria 9 in accordance with *Interim Guidance Memorandum (IGM) TAS-13-0123-0001*, Interim Guidance on Accepting Cases Under TAS Case Criteria 9, Public Policy.

13.1.16.15
(10-04-2021)

Other Procedures for Working TAS Inquiries During Intake

- (1) TAS employees performing intake may come across the following situations during intake:

- Instances where more than one criteria code applies, see IRM 13.1.16.15.1, Determining Case Criteria Codes.
- Situations meeting quick closure procedures, see IRM 13.1.16.15.2, Quick Closure Cases.
- Inquiries that may be considered as bulk receipts, see IRM 13.1.16.15.3, Bulk Receipts.

13.1.16.15.1
(08-14-2020)

Determining Case Criteria Codes

- (1) In many instances, more than one criteria code may apply to a case. When multiple codes apply, choose the one that reflects the issue of most concern to the taxpayer and that would offer the most benefit to the taxpayer. See IRM 13.1.7, Taxpayer Advocate Service (TAS) Case Criteria, for a definition of criteria codes.

Example: A taxpayer's wages are levied by the IRS because the Offer in Compromise (OIC) unit failed to input a Transaction Code (TC) 480 to the account, which would have prevented enforced collection action. The levy on the taxpayer's wages is preventing them from making their rent payment. While both Criteria Codes 1 and 7 would apply, Criteria Code 1 should be chosen. The taxpayer is more concerned with the economic burden the levy is placing on them rather than the fact that an IRS process or procedure failed.

- (2) **Taxpayers do not need to document their hardship to be accepted into the TAS program.** Take any taxpayer indication or inference of hardship at face value and use the information provided to validate the taxpayer's situation as appropriate for TAS handling. TAS employees will need to document the hardship in TAMIS while developing the case and determining what relief is appropriate.

13.1.16.15.2
(12-22-2023)
Quick Closure Cases

- (1) TAS considers the following two situations as meeting quick closure procedures:

- a. Issues that are completely resolved by a TAS employee the same day.

Example: On March 15, a taxpayer calls the local TAS office because they requested transcripts of their last three income tax returns two weeks ago, and they have not yet received them. They need them to qualify for a mortgage, and the underwriter must have the transcripts before March 17, or their pre-qualifying letter will expire, and their closing date will be cancelled. They are not able to use the Online Transcript service because they are not living at the same address as their last filed return. The taxpayer does not want to update their address with the IRS until after they move into the new home. After verifying the taxpayer's identity and conducting an in-depth interview, TAS retrieves and securely emails them to the taxpayer (see *Internal Guidance Memorandum (IGM) PGLD-10-1023-0002, Interim Guidance on Email Encryption and Temporary Flexibility for Encrypted Emails with Taxpayers and Representatives*). After all applicable closing actions under IRM 13.1.21.2, Closing Criteria, are completed, load and close the case on TAMIS as a quick closure and attach a copy of the transcript to TAMIS. See IRM 13.1.11.2.1.4, Document Attachments.

Note: As of June 28, 2019, the IRS no longer faxes tax transcripts to taxpayers and third parties, including tax professionals. This action affects individual and business transcripts. Individual taxpayers and tax professionals have several options to obtain a tax transcript. See *News Release IR-2019-101*.

- b. Issues that are resolved by a TAS employee the same day but require IDRS transaction monitoring before TAS can close the case per IRM 13.1.21, Closing TAS Cases.

Example: Taxpayer contacts TAS because they have not received their refund; it has been three months since they filed their return. TAS researches IDRS and determines there is an S- Freeze on the account indicating the taxpayer's refund was undeliverable. The taxpayer informs TAS that they changed addresses after filing their return. After verifying the taxpayer's identity and conducting an in-depth interview, TAS confirms the new address. The case is not open in another function. TAS inputs IDRS command code (CC) CHK64 to change the taxpayer's address and release the refund. TAS informs the taxpayer of the date they should receive the refund and the refund amount. TAS inputs a TAMIS history to document the initiated release of the refund and conversation with the taxpayer. TAS monitors the account to verify the refund is timely released to the taxpayer

13.1 Taxpayer Advocate Case Procedures

and address change has posted. After TAS completes all applicable closing actions under IRM 13.1.21.2, TAS closes the case on TAMIS as a quick closure.

- (2) Generally, quick closure cases must follow and adhere to TAS case processing procedures, including taxpayer identification and authentication, initial contact interview, case documentation, and closing procedures. See IRM 13.1.16.7, IRM 13.1.18, IRM 13.1.11, and IRM 13.1.21.
- (3) To facilitate the closure of these cases, employees can use the TAMIS Quick Closure screen to populate the necessary TAMIS fields required for closure. Keep in mind that the Quick Closure screen can only be used if the initial actions have not been recorded on the TAMIS Initial Actions screen. In the event that the initial actions have been entered on TAMIS, employees can still close the case as a quick closure by entering the following on TAMIS:
 - a. **TAMIS Taxpayer Screen 3.** TAS employees are required to make a determination of significant hardship on all cases. Employees are no longer required to enter an explanation of why a significant hardship does or does not exist in the TAMIS Taxpayer Screen 3 Explanation field. However, this is currently a required field in TAMIS so employees must enter 7811 in this field.
 - b. **TAMIS Taxpayer Screen 5.** TAS employees are not required to input data in the Local Use, Local Use 2, Sys Adv Use, and N.O. Use fields.
 - c. **Taxpayer Screen 5, Special Case Code QC – Quick Closure.** TAS employees will select special case code QC for all TAS quick closure cases.
 - d. **Case Actions Screen.** Generally, TAS employees are not required to complete the case actions screen for quick closure cases. However, TAMIS systemically generates an NCD for every new case. Therefore, employees are required to close out the date to complete the TAMIS case.

13.1.16.15.2.1 (12-22-2023) Quick Closure Cases Worked by Intake Advocates

- (1) The Intake Strategy expanded delegated authorities to all Intake Advocates throughout TAS, granting authority to resolve more types of taxpayer problems during initial contact or to resolve or suspend actions once TAS establishes a case and assigns it to a CA.
- (2) Intake Advocates may work quick closure cases when the taxpayer's issue can be resolved under the authorities granted to Intake Advocates and the issue(s) is completely resolved.
 - a. By the Intake Advocate when in direct contact with the taxpayer (Action 1 Case); or
 - b. When in direct contact with taxpayer except for IDRS monitoring of adjustments (Action 2 Case).
- (3) Intake Advocates will work Action 1 cases through closure following the quick closure procedures.
- (4) Intake Advocates forward cases requiring monitoring and TAMIS closing actions (Action 2 cases) for assignment to the Lead Intake Advocate, Lead CA, CCI Manager, Taxpayer Advocate Group Manager, LTA (or other designee based on office procedures for monitoring). The TAS employee assigned the case closing actions will follow the quick closure procedures.

- (5) Intake Advocates should refer to Exhibit 13.1.16-1, Quick Closure Reference Guide for Intake Advocates, for assistance with Quick Closure cases.
- (6) Intake Advocates are required to input case specifics, including taxpayer conversations, in the TAMIS history. When inputting certain IDRS adjustments where the Intake Advocate has the delegated authority, Intake Advocates will use the following literals:

Delegated Authority	TAMIS History Literal
Entity Correction (Address Change or Correction of Typographical Errors on the Taxpayer's Name)	**IA ENTITY ADJ**
Initiate a Refund Trace	**IA CHKCL **
Reissue a Returned Refund Check Posted on IDRS with an S- Freeze	**IA CHK64**
Request and Provide Transcripts, Forms, and Publications	**IA DOCS**
Order Automated Lien System (ALS) Research for Lien Release	**IA ALS REQ**
Input Streamline Installment Agreement	**IA SIA**
Input Guaranteed Installment Agreement	**IA GIA**
Input a Collection Hold (CC STAUP)	**IA STAUP XX CYCLES**
Input a Collection Hold (ACS hold cases)	**IA ACS HOLD**
Input an Additional Skip Payment	**IA IASKIP**
Input a Short Term Payment Plan Within 180 Days	**IA EXT2PAY**
Correct Account with Substantiated Math Error	**IA ADJ**
Input Account Adjustment Meeting Tolerance	**IA ADJ**

13.1.16.15.3 (12-22-2023) Bulk Receipts

- (1) An inquiry may meet the following definition for bulk receipts:
 - Same issue(s);
 - Require same or similar action(s);
 - Identified around the same time;
 - Long idle time between actions;

- Cases related to one another (e.g., same specific issue, same individual/business involved, one POA with the same problem affecting several taxpayers); and
 - Originate from one source.
- (2) If a potential bulk receipt is identified by an TAS employee performing intake, they will contact their manager (via phone or secure email). The manager will contact the LTA, who will immediately use the table in paragraph (3) to determine how the receipt will be addressed and communicate how the TAS employee will address the receipt(s) (via phone or secure email). See IRM 13.1.24.6.4.2, Identifying Cases or Requests for TAS Assistance Involving Potential Schemes, for help identifying bulk receipts or bulk cases involving potential schemes.
- (3) How TAS assists taxpayers whose issues are identified as a bulk receipt depends upon the extent of TAS's involvement in resolving the taxpayer's issue and taxpayer impact and are shown in the table below:

If the issue raised to TAS involves	Then
<p>One IRS process impacting multiple taxpayers where TAS's involvement is limited to:</p> <ul style="list-style-type: none"> • Contacting the IRS; • Securing agreement for the IRS to correct the problem; • Monitoring the accounts to ensure the account is corrected; and • Informing the taxpayer of the resolution. <p>Example: POA mails multiple requests for extension of time to file in the same envelope but only one taxpayer account was updated to reflect the timely filed extension request. The other taxpayers were assessed failure to file penalties.</p>	<ul style="list-style-type: none"> • If the DEDCA agrees there is minimal TAS involvement in resolving the issue, the DEDCA will assign the case to an LTA; • The LTA will ensure a master case is input onto TAMIS, all of the impacted taxpayers are documented in the TAMIS history and enter BULK (all caps) in the Local Use 2 field on TAMIS; • The LTA will coordinate with Technical Analysis and Guidance (TAG) for discussion with OD/Function, as appropriate; • LTA will ensure the accounts are monitored and taxpayers are contacted when issue is resolved, as appropriate; and • LTA will ensure the case is closed per IRM 13.1.21.

If the issue raised to TAS involves	Then
<p>Multiple taxpayers and TAS is unable to determine taxpayer impact.</p> <p>Example: TAS receives Form 911s with Forms 2848 attached for multiple taxpayers from the same representative. Box 12a and 12b, describing the tax issue and relief requested are identical for all the Form 911s and most of the taxpayers do not have a Power of Attorney on IDRS. The LTA identifies the Form 911s as a potential scheme and submits a SAMS issue referencing TAS Form 24194 and discusses the potential scheme with the DEDCA. Following IRM 13.1.5.8.3.2, Disclosure to Address a Systemic Problem, TAS works with Criminal Investigation and determines the appropriate action is to contact the taxpayers to alert to the TAS contact and determine if the taxpayer requires TAS assistance.</p>	<ul style="list-style-type: none"> • Discuss the issue(s) with the DEDCA; • If the DEDCA agrees, the DEDCA will assign the issues to an LTA(s); • The DEDCA will decide upon the appropriate contact method with taxpayers, <i>i.e.</i>, phone call or correspondence. If correspondence, the LTA will coordinate with TAG to create a letter that can be used to contact all taxpayers. • The LTA will ensure the taxpayers are contacted using the appropriate method. • The LTA will ensure contact records are created for all impacted taxpayers, identify "List Case" as the Reason for No Case, and "Other" as the Assistance Provided and enter "BULK" (all caps) in the required text field. • As appropriate, the LTA will ensure taxpayers with issues meeting TAS case acceptance criteria are loaded onto TAMIS and assigned.

If the issue raised to TAS involves	Then
<p>Multiple taxpayers where TAS involvement in issue resolution is required.</p> <p>Example: An employer requests TAS assistance with issues caused by third party payer misconduct, fraud, or other bad acts.</p>	<ul style="list-style-type: none"> • Discuss the issue(s) with the DEDCA; • The DEDCA will assign the cases to an LTA(s); • If appropriate, the DEDCA will decide upon the appropriate contact method with taxpayers, <i>e.g.</i>, phone call or correspondence. If correspondence, the LTA will coordinate with TAG to create a letter that can be used to contact all taxpayers; • The LTA will ensure each taxpayer is loaded separately onto TAMIS and assigned, as appropriate; and • The employee loading the case to TAMIS will enter BULK (all caps) in the Local Use 2 field on TAMIS.

- (4) Enter BULK (all caps) in the Local Use 2 field on TAMIS.
- (5) A separate case or contact record will be loaded on TAMIS for each taxpayer identified as a BULK case except in those instances identified in the above table where TAS employees are instructed to input a master case on TAMIS.
- (6) See IRM 13.1.16.16, Advocacy Considerations, to determine if the bulk receipts issue should be added to the Systemic Advocacy Management System (SAMS).

13.1.16.16
(10-04-2021)
**Advocacy
Considerations**

- (1) TAS Employees may determine that certain issues arise often, are broad in scope, negatively impact taxpayers, or result in unfair taxpayer treatment.
- (2) Elevate and inform your managers of any issues that merit:
 - Proactive involvement to prevent such problems in the future;
 - Change to IRS policies or procedures;
 - Change to the law or regulations; or
 - Change to current IRS systems.
- (3) IRM 13.2.2.2, Systemic Advocacy Management System (SAMS) System, explains the process for elevating advocacy issues. Continue processing the TAS case to resolve the taxpayer issue(s).
- (4) Cases involving an issue which may impact a widespread group of taxpayers or affects the rights of an individual taxpayer, should follow current systemic advocacy procedures outlined in IRM 13.2, Systemic Advocacy.

13.1.16.17
(08-14-2020)

Case Coding for TAMIS Input

- (1) Each TAS case is assigned certain TAMIS codes once it meets case criteria.
Note: Even if the assigned TAS employee did not initially input the case on TAMIS, they must still ensure that the TAMIS codes are correct and updated on TAMIS as the case develops.
- (2) Once the information is loaded on TAMIS, the system assigns a Case File Number.
- (3) Refer to Exhibit 13.1.16-3.

13.1.16.17.1
(08-14-2020)
Issue Codes

- (1) Issue codes are used to:
 - a. Identify the problem as stated by the taxpayer (Taxpayer Issue Code (TIC)),
 - b. Identify the underlying IRS policy, procedure, or issue that generated the TAS case (Primary Core Issue Code (PCIC)), and
 - c. Identify additional issues where TAS performed additional research or took some action to resolve before closing the case (Secondary Core Issue Code (SCIC)).
 - d. See Exhibit 13.1.16-3.
- (2) TAS uses the information gleaned from issue codes in any number of ways to advocate for taxpayers. Accurate case coding is a key component of TAS's advocacy efforts. To appreciate the importance of accurate case coding, employees need to understand the many ways TAS uses this data. TAS uses case coding to identify trends to:
 - a. Negotiate changes to IRS procedures that cause undue burden on taxpayers, or which fail to follow the dictates or intent of the law or regulations;
 - b. Make decisions concerning case assignment;
 - c. Recommend training or develop tools or guidance to assist with case processing; and
 - d. Advocate for systemic change.
- (3) To ensure proper case coding:
 - a. Analyze the case;
 - b. Identify the issue(s) requiring resolution; and
 - c. Update and correct TAMIS at the time an update or correction is identified.
- (4) Determine the issue code by the process that failed to occur. Taxpayers requesting assistance from TAS generally fall into one or more of the following categories:
 - a. Refund inquiry;
 - b. Document processing;
 - c. Compliance issue (e.g., Examination, Collection);
 - d. Payments and Credits;
 - e. Penalty or Interest;
 - f. Entity discrepancies or Identity Theft; or
 - g. Other technical or procedural account problems.
- (5) See the *Case Assistance by Issue Code Guide* and Exhibit 13.1.16-3.

13.1.16.17.1.1
(08-14-2020)
**Taxpayer Issue Code
(TIC)**

- (1) The TIC is a three-digit code that captures the taxpayer's perception of the problem or issue. The TIC can be either general or specific depending on the information received from the taxpayer, but it may not match the PCIC, SCIC, or OAR Issue Code. (See IRM 13.1.16.17.1.2, Primary Core Issue Code, and IRM 13.1.16.17.1.3, Secondary Core Issue Code.) The TIC is based on the information available when the case is loaded on TAMIS and then updated once the taxpayer's perception of the problem has been clarified. The TIC is entered into Screen 1 of the Taxpayer Information Screen.
- (2) The TIC can be as broad as 000-Refund (General refund inquiry such as "Where is my refund?") or as specific as 010-Lost/Stolen Refund (specific refund inquiry such as "I lost my refund check.").

Example: A taxpayer calls TAS on September 15, and states they sent in all the information requested in a letter from Examination on March 1. The taxpayer states they received another letter from Examination indicating they would have a response by May 2. The taxpayer wants to know the status of the Earned Income Tax Credit (EITC) examination and when their refund will be issued. The TIC code for this case is 630, Open EITC Audit. The taxpayer is aware that the refund is being held pending an examination of the return for EITC.

Example: A call site sends a Form 911 which states the taxpayer sent in copies of their cancelled check twice and a copy of their bank statement showing the funds were removed. The taxpayer receives another letter from the IRS requesting the same information. Based on the information provided on the Form 911, the TIC is 210, Missing/Incorrect. The taxpayer's issue is clear based on the Form 911; thus, the appropriate TIC can be determined based on the available information.

13.1.16.17.1.2
(08-14-2020)
**Primary Core Issue
Code (PCIC)**

- (1) The PCIC is a three-digit code that defines the most significant issue, policy, or process within the IRS that underlies the cause of the taxpayer's problem. IDRS research and other systems help identify the underlying issue causing the taxpayer to seek TAS assistance. It is not always possible to identify the most accurate PCIC at the time a case is initially established, as sometimes the PCIC becomes clearer after you have performed account research or have contacted the taxpayer or the taxpayer's representative. In some cases, more than one PCIC may be applicable. Always select the most specific issue code, rather than a more general issue code.

Example: The taxpayer filed a Form 1040-X, Amended U.S. Individual Income Tax Return, four weeks ago because they forgot to claim Charitable Deductions on their Form 1040 Schedule A. The taxpayer received an eviction notice and requests an expedite refund. IDRS shows the claim was accepted, but the adjustment was not input. The TIC is 020, Expedite Refund and the PCIC is 330, Amended Returns.

Example: The taxpayer received a Notice of Intent to Levy to pay their Trust Fund Recovery Penalty (TFRP) liability. The taxpayer does not dispute they owe the TFRP, but indicated if the IRS levies their bank account, they would not be able to pay their spouse's medical prescriptions to treat a chronic illness. The PCIC is 710, Levy.

Example: Six months ago, the taxpayer filed Form 1040-X, to claim additional gambling losses as an itemized deduction on their Form 1040. The taxpayer wants to know the status of the claim. Audit Information Management System (AIMS) shows Examination selected the claim and assigned it to an Examination unit at the Fresno campus four weeks ago. The PCIC is 610, Open Audit, Non-EITC.

Example: Four weeks ago, the taxpayer filed a Form 1040-X to claim additional charitable deductions on their Form 1040. Last week, the taxpayer received an eviction notice and requested an expedite refund to avoid being evicted. IDRS shows the claim was accepted, but the adjustment was not input. The PCIC is 330, Amended Returns.

Example: The taxpayer submitted a request for an Installment Agreement (IA) to cover the balances on the 2018 and 2019 individual tax returns. The IRS denied the IA because the taxpayer's 2020 income tax return was delinquent. IDRS shows an IRC 6020(b), automated substitute for return, indicator on the 2020 account. The taxpayer indicated they filed the 2020 return timely and does not have a balance due. The PCIC is 760, TDI-SFR/6020B.

Example: The taxpayer contacted TAS because they requested a conference with Appeals a year ago and has not been granted an appointment. The taxpayer is disputing the IRS's assessment of a civil penalty. The taxpayer's business was destroyed by a fire in December 2019. All the taxpayer's records were housed at the business. The taxpayer cited reasonable cause for failing to file Forms W-2, Wage and Tax Statement, in 2020. However, the IRS denied their request and sent an 854C letter, Penalty Waiver or Abatement Disallowed/Appeals Procedure Explained, over a year ago. The PCIC is 911, Penalty Appeals.

Example: A taxpayer contacts TAS to inquire about the status of their lien release. The taxpayer claims more than two months have elapsed since all the taxes on the lien were paid, and they have not been notified of the release. IDRS shows the accounts do not have a balance due. The PCIC is 721, Lien Release.

Example: The taxpayer electronically filed their individual tax return and was expecting a refund. They contacted TAS for assistance when they did not receive it within the six weeks as promised. A review of IDRS reflects a refund hold due to a transaction code (TC) 971 action code (AC) 134 indicating Integrity & Verification Operation (IVO) Pre-Refund Wage Verification Hold review. The PCIC is 045, Pre-Refund Wage Verification Hold.

(2) There will be some cases where the same issue code is used for the TIC and PCIC.

Example: A taxpayer contacts TAS to inquire about the status of their lien release. The taxpayer claims more than two months has elapsed since all the taxes on the lien were paid, and they have not yet been notified of the release. The CA confirms all the taxpayer's payments were applied

timely and the accounts are showing a zero-balance due. In this case, both the TIC and the PCIC would be 721, Lien Release.

Example: The taxpayer submitted a request for an appeal to dispute the IRS determination denying a civil penalty. The taxpayer claimed reasonable cause on the failure to file Form W-2, but the IRS denied their request and sent an 854C letter 13 months ago. The TIC and PCIC are both 911, Penalty Appeals.

- (3) CAs and Intake Advocates will update the PCIC as the case progresses so that it always reflects the most significant issue of the case.

Example: The taxpayer requests abatement of all the unpaid interest and penalties. The CA determines the primary taxpayer issue to be interest abatement. The TIC is 810, Informal Interest Abatement Request, because the taxpayer had not filed a formal claim for interest abatement. When developing the case, the CA determines the Collection Statute Expiration Date (CSED) had been improperly extended. After correcting the CSED, the taxpayer is no longer liable for the unpaid interest and penalties. Based on this information, the CA determines the CSED is the most significant issue affecting the case and uses PCIC 175, Collection Statute (CSED).

13.1.16.17.1.3
(08-14-2020)
**Secondary Core Issue
Code (SCIC)**

- (1) The SCIC is a three-digit code used when there are multiple issues to resolve on a case. TAS uses the SCIC to identify multiple issues involved in the case that TAS spent time researching or working to resolve. Do not use the SCIC to identify the taxpayer's issue or the resolution of the case. Do not include incidental matters as SCICs that are only identified through basic IDRS research but are not addressed or developed with the taxpayer. The SCIC should reflect issues where TAS performed additional research or took some action to resolve.
- (2) The SCIC may be identified during intake or added as the case progresses.
- (3) TAS may need to take actions to resolve secondary issues at the same time while working to resolve the primary issue or may have to wait to resolve the primary issue before resolving the secondary issue(s).
- (4) Input additional SCICs on TAMIS Case Screen 5 as the case progresses so that it reflects all applicable SCICs identified.
- (5) Examples of SCICs are shown below:

Example: The taxpayer submitted a request for a Guaranteed Installment Agreement (IA) to cover the balances on the 2018 and 2019 business tax returns. The IRS denied the IA because the taxpayer's 2020 return was delinquent. The taxpayer indicated they filed the 2020 return, and it does not have a balance due. IDRS shows a 6020(b) indicator on the 2020 account. The TIC is 752, Guaranteed IA, the PCIC is 760, TDI-SFR/6020B, and the SCIC is 752.

Example: The taxpayer contacts TAS regarding a continuous wage levy. The levy was caused by a Combined Annual Wage Reporting (CAWR) assessment on their account. The taxpayer indicates they sent documents to

dispute the CAWR assessment, but the IRS never responded. The taxpayer will not be able to meet payroll if the IRS does not release the levy. The PCIC is 675, CAWR, because the CAWR assessment caused the balance due, leading to the levy. The SCIC 710, Levy, is added during the intake process since TAS must also resolve the levy issue. The CA should take immediate actions to resolve the levy since it is causing the most harm to the taxpayer while at the same time obtaining information needed to resolve the CAWR issue.

Example: The same facts as above, but TAS also sends the taxpayer's documentation to the CAWR unit via an OAR, and the CAWR unit makes a partial abatement which leaves the taxpayer with a remaining balance due. The taxpayer agrees they owe the remaining balance and requests an In-Business Trust Fund (IBTF) Express IA. The PCIC is 675 because the CAWR assessment caused the balance due. The CA should still code the case with an SCIC of 710 since they worked to resolve the levy issue. In addition, the CA should add an SCIC 759, IA-Other, because they helped the taxpayer set up an express IA to resolve the balance due before closing the case.

Example: The taxpayer inquires about the status of their individual income tax return. Specifically, they want to know when they will receive their refund because their landlord is selling the property they are renting, and they have to vacate before the buyers close at the end of the month. They have signed a lease on a new apartment but cannot move in until they have paid the first month's rent and deposit. They need their refund to make payment. In addition, the taxpayer has a balance due from their previous individual income tax return and needs an offset bypass refund (OBR). IDRS research indicates their refund is being held for wage verification by IVO. The PCIC is 045, because the underlying reason the taxpayer did not receive their refund within normal processing timeframes resulted from the IVO hold pending wage verification. The SCIC is 060, IRS Offset, because documentation is needed to bypass an offset to the balance due liability.

Example: Given the same facts as above, the CA submits the taxpayer's documentation to IVO via an OAR. IVO verifies the wages and grants TAS permission to issue a manual refund. Prior to closing the case, the CA reviews IDRS and notices that an Underreporter indicator is now present on the taxpayer's account. The CA contacts the taxpayer and reviews the CP2000 notice on AMS and IRP information. The taxpayer did not report wages from a part-time job they held for the first three months of the tax period in question. They say they never received a W-2 from their employer. The CA educates the taxpayer about how to respond to the notice if they agree with the additional tax proposed. The taxpayer says they will sign the notice and send it back as soon as they receive it in the mail. The CA should add SCIC 660, Open URP, to TAMIS to reflect the work performed to develop and address the AUR issue with the taxpayer. While TAS did not keep the case open until the AUR unit posted the adjustment to the account, TAS took actions to perform additional AMS research on the CP2000 notice, reviewed the IRP information and addressed it with the taxpayer.

Example: The taxpayer contacts the IRS after they tried filing electronically and their return was rejected because another individual filed a return for the same tax period using their SSN. The information reflected on the return does not match the taxpayer's current address, employer, or income. The assistor advises the taxpayer to file a paper return, which could take six to twelve weeks to process. The taxpayer says they cannot wait that long for their refund because they are three months behind on their car payments, and their lender is threatening to repossess the vehicle. The assistor refers the case to TAS because of the economic burden. The PCIC is 425, ID Theft. TAS should add SCIC 310, Original Returns, since TAS must take actions to have the taxpayer's return processed and SCIC 020, Expedite Request, if TAS has to request verification of economic hardship to issue a manual refund.

Example: TAS received a congressional inquiry from a taxpayer who is concerned because their wallet, containing a driver's license with their current address and their child's Social Security card, was stolen on October 31. After filing a police report, they were advised to contact the IRS. They tried contacting the IRS to report the incident before filing their individual tax return, but the IRS refused to do anything to help. The taxpayer filed their return and received a partial refund and a math error notice concerning their dependent's SSN. The taxpayer believes the math error resulted from the theft of their wallet containing their child's identity information. The PCIC is 425. IDRS research shows a Math Error code and open controls on the account for dependent claimed by another person. TAS should add SCIC 320, Math Error.

13.1.16.17.1.4
(08-14-2020)

Issue Code Rules

- (1) The following rules are in place to accurately code cases:
 - a. If the underlying cause of the taxpayer's problem is the identity theft, the PCIC on TAMIS should always be 425. Most identity theft cases will have secondary issue(s). If the identity theft is discovered due to compliance activity (IVO, exam, AUR), capture that activity as the SCIC. If the case involves economic burden, depending on the circumstances, consider whether 020, Expedite Request, is an appropriate SCIC. If the taxpayer was unable to file electronically because an identity thief filed first, use SCIC 310, Original Returns, to capture the need to adjust the taxpayer's account per the duplicate return filed on paper by the true owner of the TIN. For more information, see IRM 13.1.16.17.1.3, Secondary Core Issue Code.
 - b. If one of the underlying causes of the taxpayer's problem involves an audit where the taxpayer claimed Earned Income Tax Credit (EITC), TAS should use PCIC 630, Open EITC Audit; PCIC 639, EITC Recon; or PCIC 640, EITC Recert.

Note: If the taxpayer has an identity theft and an EITC issue, use issue code 425 as the PCIC and the appropriate EITC code as a secondary issue. EITC takes precedence over all other issue codes except 425, ID Theft.

- c. If the underlying cause of the taxpayer's problem involves an Affordable Care Act (ACA) issue, TAS should use PCICs 920 to 924. ACA takes precedence over all other issue codes except Identity Theft and EITC.

Note: If the taxpayer has an identity theft and an ACA issue, TAS should use issue code 425 as the PCIC and the applicable ACA issue code as the SCIC.

Note: If the taxpayer has an EITC and an ACA issue, TAS should use the appropriate EITC issue code as the PCIC and the appropriate ACA code as the SCIC.

- d. If the underlying cause of the taxpayer's problem involves issue code 271, Form 1042-S Withholding Refunds, it takes precedence over the issue code that describes the function questioning the withholding (typically 610). It does not take precedence over the issue codes for Identity Theft, EITC, and ACA.

Note: If the taxpayer has an identity theft and a Form 1042-S withholding issue, TAS should use issue code 425 as the PCIC and 271 as the SCIC.

Note: If the taxpayer has an EITC and a Form 1042-S withholding issue, TAS should use the appropriate EITC issue code as the PCIC and 271 as the SCIC.

Note: If the taxpayer has an ACA and a Form 1042-S withholding issue, TAS should use the appropriate ACA issue code as the PCIC and 271 as the SCIC.

(2) Examples of using the issue code rules are shown below:

Example: The taxpayer tried to electronically file their individual tax return to get a refund. They contacted TAS for assistance because another return had been filed using the taxpayer's social security number. The taxpayer was served an eviction notice and needed their refund quickly.

The CA asks the taxpayer to file a paper return and provides the taxpayer with the appropriate IRS address. The IRS receives the return. However, the taxpayer received Advanced Premium Tax Credit and failed to include Form 8962, Premium Tax Credit (PTC), when filing the return. The IRS rejects the return, and a RJ TC 150 is put on the taxpayer's account. The CA secures a Form 8962 from the taxpayer and sends an OAR to the Rejects Liaison. In addition, the CA verifies that Taxpayer Protection Program (TPP) moved the first return (filed by the Identity Thief) to MFT 32 as requested by TAS. The IRS processes the return per the OAR. However, when the return posts, the IRS selects the return for an EITC review. The correct TAMIS coding for this example is PCIC 425, Identity Theft, with SCIC 630, Open EITC Audit, SCIC 920, ACA Credit for Indiv, and SCIC 315, ERS/Rejects.

Example: The taxpayer inquires about the status of their individual income tax return. Specifically, they want to know when they will receive their refund because their landlord is selling the property they are renting, and they must vacate before the buyers close at the end of the month. They have signed a lease on a new apartment but cannot move in until they have paid the first month's rent and deposit. They need their refund to make payment. IDRS research indicates their refund is being held for wage verification by IVO.

The PCIC is 045, Pre-refund Verification Hold; because the underlying reason the taxpayer did not receive their refund within normal processing timeframes is due to the IVO hold pending wage verification. The CA works with the taxpayer to obtain verification of their wages and forwards the documentation to the IVO unit via an OAR to verify the wages and release the refund. The IVO unit refers the taxpayer's return to Examination in response to the OAR. The CA researches IDRS to find an Examination indicator and EITC project code on the taxpayer's account. The CA should change the PCIC to 630, Open EITC Audit; and add SCIC 045 to TAMIS.

Exhibit 13.1.16-1 (08-14-2020)**Quick Closure Reference Guide for Intake Advocates**

The *Quick Closure Reference Guide for Intake Advocates* provides a general overview of the basic steps that will be taken by Intake Advocates when working Quick Closure Cases. Keep in mind that each case is different, and the steps may vary based upon the facts and circumstances. Employees with questions should seek the assistance of a manager, LCA, or LIA.

Exhibit 13.1.16-2 (12-22-2023)**Acronyms**

Acronym	Definition
ACA	Affordable Care Act
ACS	Automated Collection System
Adj or adjmt	Adjustment
AIMS	Audit Information Management System
ALS	Automated Lien System
AMS	Accounts Management Services
ANMF	Automated Non-Master File
APR	Apology rendered or Applicable Rate
ATAO	Application for Taxpayer Assistance Order
AUR	Automated Underreporter
BFS	Bureau of Fiscal Service
BMF	Business Master File
BOD	Business Operating Division
BOE	Business Objects Enterprise
CA	Case Advocate
CABIC	Case Assistance By Issue Code
CADE	Customer Account Data Engine
CAWR	Combined Annual Wage Reporting
CC	Command Code
CCI	Centralized Case Intake
CEAS	Correspondence Examination Automation Support
CFF	Collection Field Function
CI	Criminal Investigation
CII	Correspondence Imaging Inventory
CK/CKD	check/checked
Cong	Congress person or Congressional
Cong Rep	Congressional Representative
CRU	Centralized Reconsideration Unit
CSED	Collection Statute Expiration Date
DART	Date Assistance Request Received by TAS

Exhibit 13.1.16-2 (Cont. 1) (12-22-2023)**Acronyms**

Acronym	Definition
DBA	Doing business as
DDb	Dependency Database
DV	Disclosure of taxpayer verified - Taxpayer Authenticated
ECD	Estimated Completion Date
EITC	Earned Income Tax Credit
Employee Number	This is the employee's Smart ID number or IDRS number
E-Trak	Electronic Tracking System
EUP	Employee User Portal
FATCA	Foreign Account Tax Compliance Act
FP	Fully paid
FPLP	Federal Payment Levy Program
FU/FD	Functional Unit/Division
FUD	Follow Up Date
GM	Group Manager
IA	Intake Advocate
IA	Installment Agreement
IAT	Integrated Automation Technologies
IBTF	In-Business Trust Fund
ICD	Initial Contact Date
ICS	Integrated Collection System
ID/self/TAS	Identified self, name, badge number, phone number, fax number, and TAS handling
IDRS	Integrated Data Retrieval System
IDTVA	Identity Theft Victims Assistance
IGM	Interim Guidance Memorandum
IMF	Individual Master File
IRC	Internal Revenue Code
IRP	Information Return Program
IRS	Internal Revenue Service
ITA	Interactive Tax Assistant

Exhibit 13.1.16-2 (Cont. 2) (12-22-2023)**Acronyms**

Acronym	Definition
ITAP	Internal Technical Advisor Program
ITAR	Identity Theft Assistance Request
ITM	Integrated Talent Management
IVO	Integrity and Verification Operation
LCA	Lead CA
LIA	Lead Intake Advocate
LMOAM	Left message on answering machine
LMTCB/LCBM	Left message to call back/Left call back message
LOS	Level of Service
LTA	Local Taxpayer Advocate
MeF	Modernized e-File
MFT	Master File Transaction
MOU	Memorandum of Understanding
MSG	Message
MTCB	Message to call back
NCD	Next Contact Date
NDA	No data available
NFTL	Notice of Federal Tax Lien
NLT	No later than
NMF	Non Master File
NTA	National Taxpayer Advocate
OAR	Operations Assistance Request
OBR	Offset Bypass Refund
OD	Operating Division
OIC	Offer In Compromise
OJT	On-the-job Training
OOO	Out of office
OPI	Over-the-Phone Interpreter
P&I	Penalties and Interest
PANG	Phone, address, name given
PCA	Private Collection Agency

Exhibit 13.1.16-2 (Cont. 3) (12-22-2023)**Acronyms**

Acronym	Definition
PCIC	Primary Core Issue Code
PDC	Private Debt Collection
PDT	Potentially Dangerous Taxpayer
PFANG	Phone, fax address, name given
PFANBATCGA	Phone, fax, address, name given, badge (ID), apology, TAS Confidentiality, TAS statement of independence given (including statement that TAS reports to Congress through the NTA) and taxpayer authenticated
PFANBATGA	Phone, fax, address, name given, badge (ID), apology, TAS statement of independence given (including statement that TAS reports to Congress through the NTA) and taxpayer authenticated
PI	Positive identification
PII	Personally Identifiable Information
PIN	Personal Identification Number
POA	Power of Attorney
POI	Proof of Income
PSD	Problem Solving Day
PTC	Premium Tax Credit
QC	Quick Closure
RAMPI	Request Answering Machine, Positive Identification
RDO	Regular Day Off
Rec'd/recd	received
Recon	Audit Reconsideration
Rep	Authorized Representative
RGS	Report Generation Software
R/O or RO	Revenue Officer
RPS	Revenue Protection Strategy
SBA	Small Business Administration
SBREFA	Small Business Regulatory Enforcement Fairness Act
SBU	Sensitive But Unclassified
SCIC	Secondary Core Issue Code

Exhibit 13.1.16-2 (Cont. 4) (12-22-2023)**Acronyms**

Acronym	Definition
Sen	Senator
SERP	Servicewide Electronic Research Program
SETR	Single Entry Time Reporting
SFC	Senate Finance Committee
SSN	Social Security Number
TAGM	Taxpayer Advocate Group Manager
TAMIS	Taxpayer Advocate Management Information System
TARD	Taxpayer Advocate Received Date
TAS	Taxpayer Advocate Service
TBOR	Taxpayer Bill of Rights
TC	Transaction Code
TCD	Technical Communication Documents
TCM or PCM	Phone call made
TDI SFR	Taxpayer Delinquency Investigation Substitute for Return
TFRP	Trust Fund Recovery Penalty
TIC	Taxpayer Issue Code
TIN	Taxpayer Identification Number
TOD	Tour of Duty
TOP	Treasury Offset Program
TP	Taxpayer
TPP	Taxpayer Protection Program
TPPI	Taxpayer phone inquiry
TPRQ	Taxpayer request
TPS	Taxpayer Spouse
URP	Underreporter Program
w/	with
w/i	within
w/o	without
WOEA	Warned of enforcement action

Exhibit 13.1.16-3 (10-04-2021)**TAMIS Case Coding**

The following listing provides links to case coding for TAMIS input:

- *Criteria Codes;*
- *How Received Codes;*
- *Issue Code List;*
- *MFT Codes;*
- *OD Function Symbol and Location Codes;*
- *Special Case Codes; and*
- *TAMIS Coding Reference Guide;*
- *TAS Organization Codes;*
- *Title - Senator and Representative.*

Exhibit 13.1.16-4 (10-04-2021)**Contact Record Case Coding, Reason for Contact**

The following table defines the Reason for Contact field on the TAMIS Contact Record screen and prioritizes the use of these codes when more than one code applies to the Reason for Contact. Employees will select the Reason for Contact with the highest priority ranking and use free form fields to identify additional reasons for contact.

Priority Ranking	Reason for Contact	Definition
1	Open TAMIS Case	The taxpayer has an open TAS case or TAS is opening a new case on TAMIS.
2	Closed TAMIS Case	The taxpayer has a closed TAS case, or a potential reopen case.
3	Stimulus Payment	The taxpayer contacted TAS with a question or issue concerning a stimulus payment.
4	Advance Child Tax Credit	The taxpayer contacted TAS with a question or issue concerning the Advance Child Tax Credit.
5	IRS Account Information	The taxpayer contacted TAS requesting IRS account information, <i>e.g.</i> , refund inquiry, Form 1040-X issue, balance due, etc.
6	Bureau of the Fiscal Services	The taxpayer contacted TAS with a question or issue that involves the Bureau of the Fiscal Services, not the IRS.
7	Other	Selection of "Other" requires the TAMIS user to enter the "Reason for Contact Description" in a text field.
8	IRS Toll-free Number	The taxpayer contacted TAS looking for an IRS Toll-free number, including taxpayers looking for the TIGTA hotline for IRS scam impersonators.
9	IRS Mailing Address	The taxpayer contacted TAS requesting an IRS mailing address.
10	TAC Office Information	The taxpayer contacted TAS looking for information on a Taxpayer Assistance Center.
11	SSA Information	The taxpayer contacted TAS with an issue involving the Social Security Administration, not the IRS.

Exhibit 13.1.16-4 (Cont. 1) (10-04-2021)

Contact Record Case Coding, Reason for Contact

Priority Ranking	Reason for Contact	Definition
12	Local or State Government	The taxpayer contacted TAS with a question or issue that involves a local or state government, not the IRS.
13	Could Not Determine	Did not speak with the taxpayer, dropped call, taxpayer hung up, could not hear the taxpayer, or the taxpayer could not hear the TAS employee.

Exhibit 13.1.16-5 (11-12-2021)**Contact Record Case Coding, Reason for No Case**

The following table defines the Reason for No Case field on the TAMIS Contact Record screen.

Reason for No Case	Definition
Inquiry on Existing Case	<p>A TAS case already exists for the taxpayer calling. The TAMIS user is required to select one of the following:</p> <ul style="list-style-type: none"> • Update - Taxpayer is requesting an update on the progress of the case; • CA Info - Taxpayer is seeking the CA's contact information; • Callback Requested Not Received - Taxpayer has asked the CA for a return call and has not heard from the Advocate; • TP Issue Not Resolved - Taxpayer is seeking resolution to their issue; • TP Not Satisfied - Taxpayer is not satisfied with how their issue is being worked; • Possible Reopen - Taxpayer is contacting TAS about a potential reopen of a closed case.
No Hardship	Taxpayer is not experiencing an economic burden and taxpayer's issue meets one of the exceptions to TAS case acceptance criteria (See IRM 13.1.7.4, Exceptions to Taxpayer Advocate Service Criteria).
Non-Criteria	The taxpayer's issue does not meet TAS case acceptance criteria.
No IRS Issue	The taxpayer's issue does not involve an IRS process, procedure, or account.
Issue Resolved	TAS was able to resolve the taxpayer's issue.
General/Non-Account Question	The taxpayer was calling with a general tax question.
List Cases	The taxpayer's issue meets the definition of a bulk receipt involving multiple taxpayers and TAS is unable to determine taxpayer impact.
Managerial Review	"Manager's Use Only" Used to capture case work reviews.
Dropped Call	Taxpayer not on the phone, call disconnected, taxpayer hung up, no audio (taxpayer or TAS employee), dead air, technology issue (e.g., ERAP or Jabber).
Duplicate Referral	An identical request for TAS assistance was made within the last 14 calendar days.

Exhibit 13.1.16-5 (Cont. 1) (11-12-2021)

Contact Record Case Coding, Reason for No Case

Reason for No Case	Definition
Other	Selection of “Other” requires the TAMIS user to enter the “Reason for No Case Description” in a text field.

Exhibit 13.1.16-6 (08-14-2020)**Contact Record Case Coding, Assistance Provided**

The following table defines the Assistance Provided on the TAMIS Contact Record screen.

Assistance Provided	Definition
Provided Explanation	The TAS employee answered the taxpayer's question.
Referred to IRS	The TAS employee referred the taxpayer to the IRS unit that can assist the taxpayer.
Referred to TAC	The TAS employee referred the taxpayer to the applicable Taxpayer Assistance Center.
Referred to Self Help	The TAS employee referred the taxpayer to the IRS or TAS web page that can assist with the issue.
Referred to Non-IRS Agency	The TAS employee referred the taxpayer to another agency.
F4442	The TAS employee sent a completed Form 4442, Inquiry Referral, to the IRS to assist the taxpayer.
Other	Selection of "Other" requires the TAMIS user to enter the "Assistance Description" in a text field.

Exhibit 13.1.16-7 (08-14-2020)**Completing Initial Contacts During Intake Guide**

The *Completing Initial Contacts During Intake Guide* outlines the basic steps to take when the initial contact is completed during intake. Employees with questions should seek the assistance of a manager, LCA, LIA, or Technical Advisor.

Caution: This guide is updated periodically. Employees printing out the guide should ensure they are using the current revision.

Exhibit 13.1.16-8 (08-14-2020)**Completing Initial Actions During Intake Guide**

The *Completing Initial Actions During Intake Guide* outlines the initial actions to complete during intake. Employees with questions should seek the assistance of a manager, LCA, LIA, or Technical Advisor.

Caution: This guide is updated periodically. Employees printing out the guide should ensure they are using the current revision.

Exhibit 13.1.16-9 (08-14-2020)

TAMIS History Literals for Account Actions Taken by Intake Advocates

Delegated Authority	TAMIS History Literal
Entity Correction (Address Change or Correction of Typographical Errors on the Taxpayer's Name)	**IA ENTITY ADJ**
Initiate a Refund Trace	**IA CHKCL**
Reissue a Returned Refund Check Posted on IDRS with an S- Freeze	**IA CHK64**
Request and Provide Transcripts, Forms, and Publications	**IA DOCS**
Order Automated Lien System (ALS) Research for Lien Release	**IA ALS REQ**
Input Streamline Installment Agreement	**IA SIA**
Input Guaranteed Installment Agreement	**IA GIA**
Input a Collection Hold (CC STAUP)	**IA STAUP XX CYCLES**
Input a Collection Hold (ACS hold cases)	**IA ACS HOLD**
Input an Additional Skip Payment	**IA IASKIP**
Input a Short Term Payment Plan Within 180 Days	**IA EXT2PAY**
Correct Account with Substantiated Math Error	**IA ADJ**
Input Account Adjustment Meeting Tolerance	**IA ADJ**

Exhibit 13.1.16-10 (12-22-2023)**Phone Application Procedures**

The purpose of the new phone application is to create a line for taxpayers with quick questions concerning an open TAS case. Some additional benefits of this include:

- Allow new employees to practice the skills they learned in class earlier in the OJI process;
- Build communication, TAMIS and documentation skills;
- Provide better service to our taxpayers;
- Increase the Level of Service (LOS) for TAS;
- Create a *fast-track* line for quick calls on open cases; and
- Decrease wait times for taxpayers on both lines.

Calls will continue to be transferred to TAS by the NTA toll-free line assistors. NTA toll-free assistors will transfer the call as follows:

Phone Line	Type of Call	Assignment of Calls
788 English/789 Spanish Phone Application	New Inquiry or Closed TAS Case	Fully trained Intake
791 English/792 Spanish Phone Application	Inquiry on an Open TAS Case	Intake who has minimally completed ITM Course 23262

- Intakes will sign into the different phone applications depending on the schedule and needs of the office for the day.
- Intakes assigned to the 788 English/789 Spanish Phone Application will continue to follow IRM 13.1.16 procedures.

Inquiry on an Open TAS Case:

Taxpayers with an open case contacting TAS, likely have questions about:

- Next contact date;
- Status of the case and are unable to contact the CA (either because the taxpayer no longer has the CA's phone number or because the CA was not available at the time of the call); or
- Information either about their assigned CA or requested by the CA (Fax, Phone, Address, Did the CA receive documents sent, etc.).

Per IRM 13.1.16.11, Inquiries on Open and Closed TAMIS Cases, if there is an open case on TAMIS, explain to the taxpayer there is an open case. Contact your manager immediately if you identify a time-sensitive issue that could adversely impact the taxpayer if actions are not taken immediately. If your manager determines the case requires immediate assignment, they will assign the case for immediate action, or if transferred, will alert the manager of the receiving office within one workday and document the TAMIS history.

If	Then
The initial contact has not passed	Advise the taxpayer or representative of the first contact date, case file number, and office contact information including phone, fax, and address. Complete a TAMIS Contact Record.

Exhibit 13.1.16-10 (Cont. 1) (12-22-2023)**Phone Application Procedures**

If	Then
The assigned CA has already been in contact with the taxpayer and the taxpayer is calling before the NCD has passed or the NCD has expired without taxpayer contact	<p>Review TAMIS history and update the taxpayer or representative on the progress of the case. Send an email to the CA and their manager alerting them to the taxpayer's call. There should be no PII included on the subject line of the email because the subject line is not encrypted. Complete a TAMIS Contact Records. Document your discussion including disclosure verification and the NCD given to the taxpayer and a copy of the email in the TAMIS history.</p> <p>Note: Typically, the Intake Advocate receiving the call from the taxpayer is not in the same TAMIS organization as the CA assigned the case. TAMIS will not allow the Intake Advocate to populate the TAMIS Case Actions screen with the NCD. Intake Advocates will enter this information into the history text field and send an email to the CA to alert them to the taxpayer's contact and new NCD.</p>

What if the Call is NOT an open TAMIS case?

If you are assigned to Application 791/792, explain to the taxpayer that they have been transferred to the wrong line and you are not able to assist the taxpayer. Offer to transfer the call or take a message:

- Transfer – If the taxpayer wants to be transferred advise them of the 877-777-4778 phone number in case they are disconnected and transfer them to line 1788 English or 1789 Spanish. Inform the taxpayer of the extended wait time for the Intake line creating new cases. Explain the need to provide their name and the TIN and to inform the next account assistor of the 4-digit transfer PIN they provided at the beginning of the call and that the transfer PIN is good only for this call and any subsequent transfers that result from this call.
- If the taxpayer wants to leave a message you will need to write down their Name, Phone Number, and Best Time to contact. Advise the taxpayer of the 877-777-4778 phone number in case they have additional questions. Let them know someone will contact them within 24 hours.

Does this change the current 788/789 application procedures?

No, the current 788/789 application will remain the same. It is for fully trained intakes and **all** calls that come in on this phone application will be worked as normal, following procedures in IRM 13.1.16. **DO NOT** transfer taxpayers to the new phone application or direct them to call back and ask for the Open TAMIS line.

Note: Calls will never be transferred from 788/789 to 791/792 lines at any point. Even if you are working the 788/789 line and a call comes in on an open TAMIS case you will assist that taxpayer.

Who will work this line?

Exhibit 13.1.16-10 (Cont. 2) (12-22-2023)**Phone Application Procedures**

The intent of this new training line is to have new intakes work the calls on this queue between the completion of ITM Course 23262 (TAS Intake Advocate Training) and ITM Course 62844 (Agent Finesse and Telephone Training), and prior to going to ITM Course 26780b (Intake Advocates Accounts Training- Part 2). This will give the intakes the ability to get used to the phones and apply what they learned in the initial 23262 training without having the complexity of the 788/789 line. Once the intakes complete ITM Course 26780b, they will be assigned to the 788/789 line to be fully trained on all lines.