



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

13.1.20

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EFFECTIVE DATE

(11-26-2025)

PURPOSE

- (1) This transmits revised IRM 13.1.20, Taxpayer Advocate Service (TAS), Taxpayer Advocate Case Procedures, TAS Taxpayer Assistance Orders (TAOs).

MATERIAL CHANGES

- (1) IRM 13.1.20.3 was modified to add additional situations wherein TAOs should be considered.
- (2) IRM 13.1.20.5 was modified to include guidance regarding the extension of time for the OD/function to reply as well as instructions for the transmittal email.
- (3) IRM 13.1.20.5 (3) was modified to include guidance that there are circumstances that prevent a conversation taking place with the OD/function before the issuance of the TAO.
- (4) IRM 13.1.20.5 (8) was modified to provide guidance on updating the TAO screen when a bulk TAO is issued, per IPU 23U0858, issued 07-28-2023.
- (5) IRM 13.1.20.5.2 was modified to include guidance regarding TAO writing.
- (6) IRM 13.1.20-2 was modified to remove reference to TAO case folders and provide guidance that TAO documents should be loaded to document attachments, attached to email and sent electronically when requested.
- (7) IRM Exhibit 13.1.20-5 was expanded to include specific guidance on completing the TAO form.
- (8) IRM Exhibit 13.1.20-6 was removed and added to IRM 13.10.1, TAS Organizational Infrastructure, Internal Controls, Policy, and Principles, Taxpayer Advocate Guiding Principles of the Office of the Taxpayer Advocate.
- (9) All references to TAMIS were removed and references to Phoenix were added in appropriate places.
- (10) IRM 13.1.20 contains editorial and grammatical changes throughout the IRM.

EFFECT ON OTHER DOCUMENTS

This IRM supersedes IRM 13.1.20 dated June 14, 2023. IRM Procedural Update (IPU) 23U0858 issued July 28, 2023, has been incorporated into this IRM.

AUDIENCE

Primarily Taxpayer Advocate Service (TAS) employees.

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13.1.20

TAS Taxpayer Assistance Orders (TAOs)

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13.1.20.1
(11-26-2025)
Program Scope and Objectives

- (1) **Purpose:** IRC 7811 authorizes the National Taxpayer Advocate (NTA) to issue orders, called Taxpayer Assistance Orders (TAOs), to assist taxpayers who are suffering or are about to suffer a significant hardship as a result of the manner in which the internal revenue laws are being administered by the IRS. This section contains the procedures for issuing, modifying, appealing, and rescinding TAOs.
- (2) **Audience:** The primary users of this Internal Revenue Manual (IRM) are TAS Case Advocacy employees, the NTA, and the NTA's staff.
- (3) **Policy Owner:** The National Taxpayer Advocate.
- (4) **Program Owner:** The Executive Director Case Advocacy - Intake and Technical Support (EDCA-ITS).

13.1.20.1.1
(11-26-2025)
Authority

- (1) Internal Revenue Code (IRC) 7811 and Treas. Reg. 301.7811-1 provide authority for the NTA to issue TAOs.
 - (2) Delegation Order 13-1 (Rev. 1) grants Local Taxpayer Advocates (LTAs) the authority to issue TAOs. Applying the principles of IRM 1.11.4.5.2, Documenting Intervening Position Authority in Delegation Orders, the TAS managers above LTAs, including Deputy Executive Director Case Advocacy (Deputies), the Executive Director Case Advocacy (EDCA) and the Deputy National Taxpayer Advocate (DNTA) also have the delegated authority to issue, modify or rescind TAOs.
- Note:** Although this Delegation Order is in IRM 1.2.2, Servicewide Delegations of Authority, with other delegation orders signed by the Commissioner, it is not a Commissioner's delegation order. Instead, the TAO authority is statutory from IRC 7811 which authorizes the NTA to redelegate.
- (3) 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 *Taxpayer Bill of Rights*.

13.1.20.1.2
(11-26-2025)
Roles and Responsibilities

- (1) Case Advocates (CAs), as well as EDCA management officials, technical advisors, and analysts, identify cases where a TAO may be necessary.
- (2) LTAs issue TAOs and participate in the TAO appeal process following the procedures set forth in this IRM.
- (3) The IRS official to whom a TAO is addressed (*i.e.*, the responsible official, and others in their management chain) timely responds to the TAO by either complying with or appealing the TAO. If the responsible official (or others in the management chain) appeal, they must provide a written explanation. At any point in the process, the responsible official (or anyone in their management chain) may request a meeting with TAS to discuss resolution of the TAO.
- (4) The LTA, Deputy, EDCA, DNTA, or the NTA, as applicable, will participate in the TAO appeal process.

- (5) Pursuant to IRC 7811(c), if the Deputy Commissioner of Internal Revenue (DCIR) modifies or rescinds a TAO, they must provide a written explanation to the NTA of the reasons for doing so.

13.1.20.1.3
(06-14-2023)

**Program Management
and Review**

- (1) **Annual Reports to Congress:** Each year, the NTA is required to report directly to the Committee on Ways and Means of the House of Representatives and the Committee on Finance of the Senate about the activities of the Office of the Taxpayer Advocate. IRC 7803(c)(2)(B)(ii)(VII) requires that these annual reports identify any TAO that was not honored by the IRS in a timely manner.
- (2) **Program Reports:** TAS's office of Technical Analysis and Guidance (TAG) maintains the TAO list which is designed to track statistical data concerning TAOs.
- (3) **Program Effectiveness:** TAS uses a balanced measures system that measures the effectiveness of TAS's advocacy efforts, including the use of the TAO as a tool to advocate for taxpayers. See IRM 13.5.1, TAS Balanced Performance Measurement System.

Note: The number of TAOs issued by an employee is a Record of Tax Enforcement Result (ROTTER). ROTERs will not be used to evaluate individual employees. See IRM 1.5.2, Uses of Section 1204 Statistics.

13.1.20.1.4
(06-14-2023)
Terms

- (1) See Exhibit 13.1.20-3 for a list of terms and definitions used throughout this IRM.

13.1.20.1.5
(06-14-2023)
Acronyms

- (1) See Exhibit 13.1.20-4 for a list of acronyms used throughout this IRM.

13.1.20.1.6
(11-26-2025)
Related Resources

- (1) TAS employees will use Form 9102, Taxpayer Advocate Service (TAS) Taxpayer Assistance Order, when issuing TAOs.
- (2) This is a list of relevant IRMs that TAS employees will use when issuing a TAO:
- IRM 1.2.2.13.1, Delegation Order 13-1 (Rev. 1), Authority to Issue, Modify or Rescind Taxpayer Assistance Orders;
 - IRM 1.4.13.9.6.4.11, Tailored Advocacy Case Reviews;
 - IRM 13.1.4, TAS Authorities;
 - IRM 13.1.5, Taxpayer Advocate Service (TAS) Confidentiality;
 - IRM 13.1.14, Suspension of the Statutes of Limitations Under IRC 7811(d);
 - IRM 13.1.18, Resolving TAS Cases;
 - IRM 13.1.19, Advocating With Operations Assistance Requests (OARs); and
 - IRM 13.1.24, Advocating for Case Resolution.

13.1.20.2
(06-14-2023)
**Addressing Taxpayer
Problems**

- (1) A TAO is a powerful statutory tool, delegated by the NTA to LTAs to resolve taxpayer problems. An LTA will issue a TAO to order the IRS to take any action as permitted by law, cease a certain action, or refrain from taking a certain action. A TAO may not make a substantive determination of any tax liability (see IRM 13.1.20.4(4) for further clarification). A TAO may also order the IRS to expedite consideration of the taxpayer's case, reconsider its determination in a case or review the case at a higher level. If TAS determines that a taxpayer faces significant hardship and the facts and the law support relief, an LTA may issue a TAO when the IRS refuses or otherwise fails to take the action that TAS requested to resolve the case.
- (2) A TAO is generally part of a larger process of communication between a taxpayer, TAS and the Operating Division (OD)/function. Before issuing a TAO, TAS has had a conversation with the OD/function and may have issued an Operations Assistance Request (OAR) in an attempt to resolve the matter.
- (3) Generally, a TAO is issued on a single case after TAS and the OD/function fail to agree on the proper resolution of the issue(s) in the case. In appropriate circumstances, however, a bulk TAO can be issued.
- (4) When the OD/function appeals the TAO or a portion of it, the OD/function must provide a written explanation, and may, if applicable, suggest alternative actions to those ordered in the TAO. It is in TAS's discretion to adopt or reject such alternatives.
- (5) In order to resolve the issue as quickly as possible, the parties should be forthcoming about the facts and the law that are relevant to the requested relief. If, for example, the IRS responds that it cannot comply with a TAO because the law or facts do not support the relief, then it should provide TAS with all relevant facts, documentation, authorities, and analysis to justify its position. Similarly, if the OD/function raises a concern in its appeal and TAS discovers or develops additional facts, documentation, or authorities that relate to this concern, then TAS should provide the OD/function with the new information. TAS may also ask the OD/function to reconsider its initial response if there are additional facts, documentation, or authorities. Finally, if the additional facts, documentation, or authorities that TAS discovers or develops indicate that the relief requested in the TAO is not warranted, TAS must rescind the TAO.

13.1.20.3
(11-26-2025)
**Determining When to
Issue a Taxpayer
Assistance Order**

- (1) LTAs should consider issuing a TAO when all of the following factors are present:
 - a. The taxpayer is suffering or is about to suffer a significant hardship if relief is not granted. A significant hardship, which is generally defined in Treas. Reg. 301.7811-1(a)(4)(ii), includes but is not limited to the following situations:
 - i. An immediate threat of adverse action.
 - ii. A delay of more than 30 days in resolving taxpayer account problems. Such delay exists, for example:
 1. When a taxpayer does not receive a response by the date promised by the IRS; or
 2. When the IRS has established a normal processing time for taking an action and the taxpayer experiences a delay of more than 30 days beyond the normal processing time.
 - iii. The incurring by the taxpayer of significant costs (including fees for professional representation) if relief is not granted.

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- iv. Irreparable injury to, or long-term adverse impact on, the taxpayer if relief is not granted.
- v. Situations in which a system or procedure fails to operate as intended or fails to resolve the taxpayer's problem or dispute with the IRS.
- vi. A serious privation. See IRM 13.1.18, Resolving TAS Cases.

Note: When evaluating whether to issue a TAO, a significant hardship must exist at the time the TAO is issued. A prior IRC 7811 determination establishing a significant hardship is insufficient.

Note: A determination that a taxpayer is experiencing a significant hardship, which is required before issuing a TAO under IRC 7811, is not the same as determining that the taxpayer is experiencing an economic hardship, which is required for purposes of releasing a levy under IRC 6343(a)(1)(D) and Treas. Reg. 301.6343-1(b)(4).

- b. The significant hardship results from the manner in which the IRS is administering the internal revenue laws.
- c. TAS determines that the facts and the law support the relief (*i.e.*, the IRS is authorized to comply with the TAO, as discussed in IRM 13.1.20.4(2)).
- d. TAS does not have the authority to take the actions needed to grant relief to the taxpayer or to resolve the problem.
- e. The OD/function does not agree with TAS on the proper resolution of the problem, or the IRS fails to perform the actions recommended by TAS.

Note: If the LTA reviews the case and the review results in a TAO discussion with the function, update the case history to indicate a TAO will be issued as the next step if the OAR action is not taken. See IRM 1.4.13.9.6.4.11, Tailored Advocacy Case Reviews.

- (2) When a CA encounters a situation where an agreement with the OD/function cannot be reached on the action needed to resolve a case, the CA must elevate the case to the LTA who must review the case within two business days. In addition to elevating the case to the LTA, the CA may have a conversation with the Lead Case Advocate (LCA) or group manager.
- (3) When the TAS Internal Technical Advisory Program (ITAP), during the course of a review of a case sent to ITAP, concludes that a TAO is warranted, the case should be considered for a TAO within two business days of the ITAP review. Generally, ITAP uses ****IT TAO**** to signify that it is recommending a TAO. The ITAP reviewer will include the LTA on their email to the CA providing their advice. Upon receiving the case back from ITAP with this conclusion, the CA should elevate the case to the LTA for consideration of a TAO. In addition to elevating the case to the LTA, the CA may have a conversation with the Lead Case Advocate (LCA) or group manager. If the LTA determines that a TAO is not warranted, the LTA must document the case history with the determination, including the reason(s) for the determination not to issue the TAO.
- (4) When the LTA reviews the ITAP weekly report (IT TAO) on cases where a TAO was recommended, the LTA should immediately consider the case for a TAO. If the LTA determines that a TAO is not warranted, the LTA must document the case history with the determination, including the reason(s) for the determination not to issue the TAO. The LTA should review cases where ITAP recommends a TAO without delay, at a minimum every week.

- (5) When there is a case open for over 365 days, the LTA should review the case for the issuance of a TAO. If the LTA determines that a TAO is not warranted in a case open for over 365 days, the LTA must document the case history (or the successor case management system) with the determination, including the reason(s) for the determination not to issue the TAO.
- (6) When the CA encounters a situation where two (2) ODs/functions are refusing to take an action requested by TAS and instead are directing TAS to the other OD/function, the CA must immediately elevate the case to the LTA for TAO consideration. In addition to elevating the case to the LTA, the CA may have a conversation with the Lead Case Advocate (LCA) or group manager. If the LTA determines that a TAO is not warranted, the LTA must document the case history with the determination, including the reason(s) for the determination not to issue the TAO.
- (7) In cases where any IRS employee is not following applicable published administrative guidance (including the IRM or Service Level Agreement (SLA)), TAS is required by IRC 7811(a)(3) to analyze the factors in determining whether to issue a TAO in the manner most favorable to the taxpayer.
- (8) In cases, such as potential scheme cases, where IRS functions have not yet developed procedures to resolve a taxpayer's issue, see IRM 13.1.24.6.4.7, Whether to Issue OARs or TAOs.
- (9) Pursuant to Treasury Regulation 301.7811-1(d), a TAO may be issued to any IRS office, OD, or function, including the IRS Independent Office of Appeals (Appeals), with the following exceptions:
 - a. Generally, a TAO may not be issued to the Office of Chief Counsel.
 - b. For TAOs to Criminal Investigation (CI), special rules apply. See IRM 13.1.20.5.1.1, Cases Involving Criminal Investigation.

Note: Cases under the jurisdiction of Appeals are solely adjudicated by them and although a TAO may be issued, TAS will not order Appeals to make a substantive determination of any tax liability or a specific outcome. However, TAS may issue a TAO ordering Appeals to refrain from issuing a final determination and reconsider or review at a higher level its decision. The TAO may include the NTA's analysis of, and recommendation for, resolving the case.

13.1.20.4
(11-26-2025)
Terms of a TAO

- (1) IRC 7811(b)(1) and (2) and Treas. Reg. 301.7811-1(c) provide that a TAO may require the IRS to, within a specified time, release a levy, cease any action, take any action permitted by law, or refrain from taking any action, with respect to a taxpayer under:
 - a. Chapter 64 (relating to collection);
 - b. Subchapter B of Chapter 70 (relating to bankruptcy and receiverships);
 - c. Chapter 78 (relating to discovery of liability and enforcement of title); or
 - d. Any other provision of the law which is specifically described in the TAO.

Example: A taxpayer's property is levied by the IRS and the taxpayer contacts TAS for assistance. TAS determines that the case meets TAS criteria and that the taxpayer has an economic hardship (within the meaning of Treas. Reg. 301.6343-1(b)(4)) and a significant hardship. TAS accepts the case. IRC 6343 provides that the IRS must release a levy that is creating an economic hardship. After discussing the case with the OD/function, the

OD/function sustains the levy. Per IRC 7811(b)(1), the LTA may issue a TAO ordering the IRS to release the levy, thus, alleviating the taxpayer's economic hardship.

Example: The facts are the same as in the example above. The IRS has levied property that it plans to sell. TAS determines that the sale will result in a significant hardship and should be delayed. The seizure and sale provisions are under Chapter 64 of the Internal Revenue Code. They give the IRS discretion about when it may issue a notice of sale for the property. Per IRC 7811(b)(2)(A), the LTA may issue a TAO ordering the IRS to delay issuing the notice of sale.

Example: A taxpayer files a protest requesting Appeals consideration of Exam's proposed denial of their request for innocent spouse relief. After Appeals informs the taxpayer that it plans to sustain Exam's determination, they seek assistance from TAS. TAS determines that an adverse determination by Appeals would result in a significant hardship. Based on the administrative record and additional documentation provided by the taxpayer, TAS believes that Appeals should grant innocent spouse relief under IRC 6015. Per IRC 7811 (b)(2)(D), the LTA may issue a TAO ordering Appeals to reconsider its decision to deny innocent spouse relief based on the additional documentation provided to TAS by the taxpayer.

- (2) A TAO may only order actions that are permitted by law and supported by the facts of the case. When deciding whether to issue a TAO, TAS makes the determination about whether the facts and the law support relief for the taxpayer. TAS should view the facts in the light most favorable to the taxpayer. For purposes of this determination, TAS may request a legal opinion from the IRS Office of Chief Counsel. See IRM 13.1.10.2, Obtaining Legal Advice from Chief Counsel.

Example: A taxpayer contacts TAS for assistance and TAS determines that the case meets TAS criteria. The taxpayer is experiencing a significant hardship. The taxpayer recently submitted a refund claim. The IRS denied the refund claim as untimely under IRC 6511. TAS uncovers relevant facts or authorities that the IRS did not consider. TAS determines that the law and the facts support the refund claim, which is timely. Therefore, the LTA may issue a TAO ordering the IRS to reconsider issuing a refund.

Example: The facts are the same as above. However, TAS determines that the law does not support the refund claim. Under IRC 6511, the IRS is not permitted to issue a refund under the facts of the case. Therefore, the LTA will not issue a TAO to reconsider issuing a refund.

- (3) A TAO is not a substitute for an established administrative or judicial review procedure but is intended to supplement existing procedures.

Example: A taxpayer asks TAS to get them a Collection Due Process (CDP) hearing in response to a Notice of Federal Tax Lien (NFTL) filing. Taxpayers may request CDP hearings within 30 days of a CDP notice under IRC 6320(a)(3). More than 60 days have elapsed since the IRS sent the notice. TAS will not advocate for a CDP hearing because the period for requesting a hearing has expired. However, TAS can help the taxpayer request and receive an Equivalent Hearing (EH), an NFTL

release, or an NFTL withdrawal, if it determines that the facts and the law support such other forms of relief.

Reminder: If TAS determines that an IRS employee is not following applicable published administrative guidance, TAS is required by IRC 7811(a)(3) to analyze the factors considered in determining whether to issue a TAO in the manner most favorable to the taxpayer.

- (4) A TAO may not order the IRS to make a specific substantive determination of any tax liability, such as granting innocent spouse relief, accepting an offer in compromise (OIC), or otherwise determining a person's tax liability. However, a TAO may advocate for a specific substantive determination. It may require the IRS to review the facts and the law and consider them in reaching a determination. In such cases, the TAO should include an analysis by TAS that applies the applicable law and other guidance to the facts.
- (5) Even in situations where TAS may not order the IRS to make a particular substantive determination, it may order the IRS to:
 - Expedite consideration of a case;
 - Reconsider its determination in a case; or
 - Review a case at a higher level.
- (6) When a TAO orders the OD/function to expedite, reconsider, or review a case at a higher level, and TAS is advocating for a particular substantive determination, the TAO should include a written explanation of why it is appropriate for the IRS to make the determination.

Example: A taxpayer files a protest requesting Appeals consideration of the IRS's proposed denial of their request for innocent spouse relief. Appeals advises that it is going to issue a Final Determination denying the request for innocent spouse relief. The taxpayer files Form 911, Request for Taxpayer Advocate Service Assistance (And Application for Taxpayer Assistance Order). The LTA determines an adverse determination would result in a significant hardship. The LTA reviews the administrative record and concludes that the facts support granting innocent spouse relief. The LTA may not order the IRS to grant innocent spouse relief because that is a substantive determination. The LTA may issue a TAO ordering Appeals to refrain from issuing a Final Determination and **reconsider or review at a higher level** its decision to deny innocent spouse relief. The TAO should also include TAS's analysis of and recommendation for resolving the case.

Note: In cases within Appeals jurisdiction, if there are litigation hazards for the IRS, then the LTA may advocate for Appeals to consider them. Neither Examination nor Collection consider litigation hazards.

Example: If the IRS levies an elderly taxpayer's property to satisfy an entire liability, the taxpayer will have insufficient income and assets to provide for basic living expenses during retirement. The taxpayer submits an Offer in Compromise (OIC) based on equity and public policy, proposing to pay a portion of the liability and retain the excess equity for basic living expenses in retirement. The LTA may not order the IRS to accept the OIC because that is a substantive determination, but the LTA may order the IRS to **expedite** its review of the OIC and consider the taxpayer's

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er's argument. The TAO should include TAS's analysis of and recommendation for resolving the case.

Example: The Offer Examiner (OE) does not consider all the information that a taxpayer timely submitted in connection with their application for an OIC and proposes rejecting the offer. It may be appropriate for TAS to issue a TAO ordering the OE to reconsider the determination based on all the information. The TAO should include TAS's analysis of the information and a recommendation for resolving the case. If the OE considered all the information, but TAS disagrees with the outcome, it may be appropriate for TAS to issue a TAO ordering the OE to **elevate the offer for review at a higher level** or to assist with the OIC appeals process. See IRM 13.1.21.2.2.22.3, OIC Appeals Review, and IRM 8.1.9.3, Operations Assistance Request (OAR) From the Taxpayer Advocate Service (TAS).

13.1.20.5 (11-26-2025) TAO Administrative Process, from Issuance to Closure

- (1) The CA must ensure the case history is well documented for review. If the CA (or another person in the office with knowledge of the case, such as the LCA or TAGM) has not discussed the case with the LTA prior to the case being elevated for the issuance of a TAO, the CA prepares a summary of the case for the LTA. The summary should include the subject of the dispute with the IRS, the actions and the dates of the actions taken by TAS to resolve the dispute, the legal or administrative authority involved in the dispute (IRM, IRC, etc.), the position of the IRS regarding the dispute, the name, position, and telephone number of the OD/function person who is refusing to take the requested action, and the OD's basis for the refusal to take the action.
- (2) When the LTA has determined that the issuance of a TAO is necessary, the LTA, or their designee, prepares the TAO by completing the Form 9102, which contains the following:
 - a. The taxpayer's name, address, Taxpayer Identification Number (TIN), tax period involved, and type of tax involved;
 - b. The name, position, address, telephone, and fax numbers of the IRS official to whom the TAO is issued;
 - c. Actions required to relieve the taxpayer's significant hardship;
 - d. The date the required action should be taken;
 - e. The date by which the OD/function should notify TAS whether the required action will be taken;
 - f. Basis for issuance of TAO (*i.e.*, the significant hardship that the taxpayer is experiencing or is about to experience as a result of the actions or inactions of the IRS);
 - g. Relevant facts of the case;
 - h. Applicable authorities (*e.g.*, IRC, Treasury Regulations, revenue rulings, revenue procedures, cases, notices, IRMs, Counsel opinions, IRS FAQs);
 - i. The taxpayer rights being affected by the actions or inactions of the IRS. Specific references to the appropriate right(s) from TBOR must be mentioned.
 - j. Analysis (application of applicable authorities to the facts of the case);
 - k. Prior relevant contacts with the OD/function including the name, date, and telephone number;
 - l. A chronological timeline of relevant actions in the case;
 - m. List of relevant attachments;
 - n. The name, address, and telephone number of the LTA issuing the TAO; and

- o. The signature of the LTA.

Note: Form 9102 should be used when issuing TAOs. It is an electronic form that includes all the required elements mentioned in (1) above. However, TAS has developed TAO templates to be used in special situations, (*e.g.*, Passport, Return Preparer Misconduct, *etc.*). If a case does not involve a special situation, these templates should not be used.

- (3) In most cases, the only requirement before issuing a TAO is that a conversation takes place between TAS and the Responsible Official in the OD/function with respect to the requested action; however, there are circumstances (*e.g.*, urgency needed to issue TAO to prevent harm to taxpayer, lack of response by the Responsible Official in the OD/function, bulk TAO, *etc.*), where a conversation cannot take place. Although it is not necessary to issue a Form 12412, Operations Assistance Request (OAR), before issuing a Form 9102, in most cases the CA will issue an OAR prior to a TAO, if time permits. If no agreement can be reached, consider the issuance of a TAO. See IRM 13.1.19.7, OARs - Operating Division or Functional Unit Disagrees - Action Not Taken, for additional information.
- (4) LTAs may use the TAO Checklist to ensure the necessary steps have been taken prior to issuing a TAO. See Exhibit 13.1.20-1.
- (5) Document the significant hardship determination. See IRM 13.1.18.3.2, Case Acceptance Determination, for more information. A significant hardship **MUST** exist at the time the TAO is issued.
- (6) When determining both the date by which the OD/function should notify TAS of its response and the date by which the OD/function should take the action specified in the TAO, the LTA should provide a reasonable timeframe for the IRS to both respond and take the action(s) based on the facts and circumstances of the case. If the OD/function requests additional time to take the action requested in the TAO, the LTA must review the facts and circumstances of the case to decide whether to grant the extension. The extension may be granted orally or in writing (memo to OD/function, email, *etc.*) and should be recorded in the case file.
- (7) The TAO should remind the OD/function about the imminent expiration of any relevant limitation periods.
- (8) In deciding to issue a TAO, the LTA may consult with ITAP employees as well as TAG employees. If questions remain after consulting with ITAP and TAG, the LTA may consult with the Deputy or their staff, the NTA's staff (*e.g.*, analysts, tax legal specialists, or attorney advisors), and the Office of the Division Counsel/Associate Chief Counsel (NTA Program) if advice is needed on issuing or drafting the TAO. If legal advice is needed, generally the field offices of the Division Counsel (Small Business/Self Employed) provide legal support or advice to TAS. See IRM 13.1.10.2, Obtaining Legal Advice from Chief Counsel. If, however, legal advice is needed about the TAO authority in general or the scope of a TAO, consult the Office of the Division Counsel/ Associate Chief Counsel (NTA Program).
- (9) When the TAO is ready to be issued to the function, the LTA should transmit the TAO via a secure email containing the following in the body of the email:
 - The name of the taxpayer(s) for whom the TAO is being issued;

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- The date by which the OD/function must notify the LTA on what it is planning to do regarding the actions ordered in the TAO; and
- The date by which the actions ordered in the TAO should be taken.

While more information may be included in the email, it is recommended that information contained in the Form 9102 not be repeated with the exception of the information mentioned in the bullets above.

- (10) When a TAO is issued, a copy of Form 9102 or a briefing document must be sent to the &TAS TAO Outlook distribution list, via secure email, with a copy uploaded to the case. See IRM 13.1.11.2.1.4, Document Attachments.
- (11) When a TAO is issued, the LTA or other designated TAS employee must add a TAO record to Phoenix.

Note: When a bulk TAO is issued, TAG will be responsible for updating TAO information via Phoenix throughout the TAO process, from issuance to closure. If the LTA has an update, they can send it to the &TAS TAO mailbox.

- (12) When a written appeal is received, the issuing official, usually the LTA, will upload a copy of the appeal to the case file, forward a copy via secure email to the &TAS TAO Outlook distribution list and update the required TAO appeal information in Phoenix. See the TAS Phoenix User Guide for instructions on completing the required fields in Phoenix when a TAO is progressing through the appeals process.
- (13) When the TAO (and TAO appeal process, in certain cases) is completed, the LTA will upload a copy of the completed TAO, if available, to the case file and send a copy to the “&TAS TAO Outlook distribution list. Additionally, the issuing official will update the required TAO information and close the TAO in Phoenix. See the TAS Phoenix User Guide for instructions about completing the required fields in Phoenix when a TAO is closed.

Caution: A case must **NEVER** be closed while a TAO is open. The case must remain open pending the outcome of the TAO and Phoenix TAO information updated appropriately.

- (14) All oral communication between the office issuing the TAO and the OD/function to which it is issued should be recorded in the case history. All written communication between the TAS office issuing the TAO and the OD/function to which it was issued should become part of the case file. See IRM 13.1.11, Case and Inventory Management, for more information on how to properly maintain a case file and preserve records and correspondence.

13.1.20.5.1 (11-26-2025) Special Situations Requiring Higher Approval of TAOs

- (1) There are two situations in which TAOs require special handling:

- Cases involving the Criminal Investigation (CI) function; and
- Cases involving the seizure of a principal residence.

13.1.20.5.1.1 (11-26-2025) Cases Involving Criminal Investigation

- (1) Due to the sensitivity surrounding a criminal investigation, a TAO will not be issued to CI if the Chief of CI determines that the action ordered in the TAO could reasonably be expected to impede a criminal investigation. See Treas. Reg. 301.7811-1(d) and IRM 13.1.10.9, Inquiries on Open Cases with Criminal Investigation Involvement.

- (2) If a CI Transaction Code (TC) is noted, the LTA should contact the Special Agent in Charge (SAC) to attempt resolution. If, after discussing the case with the SAC, the LTA is unable to resolve the matter and determines that a TAO to CI may be required, the LTA should prepare a memo for the NTA outlining the facts of the case, the actions taken by TAS to resolve the case and the action required to achieve relief.
- (3) If the NTA agrees that a TAO is appropriate, the NTA will discuss the case with the Chief of CI, who will promptly determine if a TAO could reasonably be expected to impede the criminal investigation. If the Chief of CI determines that it would, the TAO will not be issued. If the case is not otherwise resolved and the Chief of CI determines that a TAO would not reasonably be expected to impede a criminal investigation, the NTA may issue a TAO to the Chief of CI.

Note: Only the NTA (or the DNTA if the NTA is recused) may issue a TAO to CI.

- (4) In addition to the restrictions outlined in IRM 13.1.10.9 , Inquiries on Open

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Note: See IRM 13.1.10.9, Inquiries on Open Cases with Criminal Investigation Involvement, and IRM 13.1.20.7, Release of TAOs and Written IRS Responses .

13.1.20.5.1.2
(11-26-2025)
**Cases Involving
Principal Residence
Seizure**

- (1) In cases of principal residence administrative seizures where the LTA determines relief is appropriate, but the OD/function will not provide relief, the LTA will issue a TAO to the responsible official.

Note: The IRS must secure judicial approval prior to the administrative seizure of a principal residence. See IRC 6334(e)(1); IRM 5.10.2.3, Judicial Approval for Principal Residence Seizures. After the government obtains judicial approval, the LTA cannot issue a TAO; instead, the LTA will contact the Office of the Division Counsel/Associate Chief Counsel (NTA Program) to assist with any further advocacy.

Note: The rules regarding principal residence administrative seizures do not apply to judicial sales commenced under IRC 7403 because the courts order these sales to be conducted. They also do not apply if TAS does not have jurisdiction (*e.g.*, because the issue is being litigated). See IRM 13.1.10.10.1(4), Requests for Assistance in Which Counsel or the Department of Justice Has Jurisdiction.

- (2) Upon review of the actions taken by the OD/function, there may be situations where the LTA agrees that the seizure can go forward. Because of the severity and sensitivity of personal residence seizures, the Deputy will review the LTA's determination for concurrence that the seizure should go forward. If the Deputy disagrees with the LTA's determination, the Deputy should discuss the determination with the LTA.

13.1.20.5.2
(11-26-2025)

TAO Writing Guidelines

- (1) Form 9102, Taxpayer Advocate Service (TAS) Taxpayer Assistance Order, should be used when issuing a TAO unless there are special templates, as described in IRM 13.1.20.5. See *Taxpayer Assistance Orders*.
- (2) All sections of the Form 9102 must be completed.
- (3) The TAO should contain enough information to fully explain the taxpayer's situation, how it relates to the law, and how the law allows the specific relief ordered. The TAO should avoid irrelevant information that may obscure the critical points of the case. The TAO should guide the reader to the same conclusion that TAS reached when it determined that a TAO was warranted.
- (4) The TAO is an order, not a request. Use language that makes this clear and direct.
- (5) For more detailed TAO writing guidelines, Exhibit 13.1.20-5, Taxpayer Assistance Order, Form 9102 Writing Guidelines.

13.1.20.6
(06-14-2023)

TAO Appeal Process

- (1) If the OD/function does not agree with the action ordered in a TAO, the OD/function can appeal the TAO. The responsible official or those in the responsible official's management chain retain the ultimate responsibility for taking the action or declining to take the action ordered by a TAO.
- (2) All parties to the TAO appeal process are encouraged to dialogue with each other prior to a final decision being made on the action sought by TAS in the TAO by a deciding official.

13.1.20.6.1
(11-26-2025)

Role of OD/function Officials

- (1) Upon receipt of a TAO, the responsible official in the OD/function can either comply by taking the action ordered by the action date (*i.e.*, the date specified in Box 4 of the Form 9102) or appeal the order by the response date (*i.e.*, the date specified in Box 5 of the Form 9102).
 - a. If the responsible official agrees to the terms of the TAO, they will advise TAS in writing of the agreement by the response date and complete the action ordered by the action date. Once the action has been taken, the responsible official will sign Form 9102 and return it to the issuing TAS official, usually the LTA, who will monitor the case to ensure any related actions are completed before the case is closed.

Note: Upon notification that the responsible official agrees to take the action ordered in the TAO, the issuing TAS official or designee should notify TAG by emailing "&TAS TAO and should update the case history
 - b. If the responsible official does not agree to the terms of the TAO, they will appeal the TAO by filling out and returning the Form 9102 or other document, as applicable, to the issuing official, along with a written explanation for the appeal on or before the requested response date. The written explanation will identify which items are agreed to by the responsible official, as well as those items where disagreement exists. For those items where there is disagreement, the responsible official's written explanation should provide enough information so that someone unfamiliar with the case would understand the official's disagreement with TAS. The responsible official may suggest alternatives for resolving the dispute.

- c. The appeal is directed to the issuing official so that they have an opportunity to resolve the dispute before elevating it (e.g., by modifying it or rescinding the TAO in response to the responsible official's explanation). The issuing official may ask the responsible official to reconsider the TAO if the issuing official provides new information (such as new facts, documentation, or authorities), when such information addresses the responsible official's concerns. In any event, the issuing official may have additional conversations with the responsible official at any time during the TAO process to determine whether the TAO should be modified, sustained, or rescinded.

Note: If the responsible official needs additional time to determine whether to appeal or to reconsider their initial response to the TAO, they may seek an extension by contacting the issuing official before the original response date. TAS may deny or grant this request by taking into consideration the IRS constraints while weighing the impact on the taxpayer and any hardship that may occur to the taxpayer if the extension of time is granted.

- d. If TAS modifies the TAO, the responsible official will treat the modified TAO as a new TAO that they must agree to implement or appeal by the new response date. The issuing official will inform the responsible official if TAS rescinds the TAO.
- (2) If the responsible official does not provide a written response regarding whether they plan to appeal a TAO by the response date, a failure to respond may be deemed an appeal of the TAO. In such cases, the issuing official will generally contact the manager of the responsible official in the OD/function to explain the TAO process. Following the discussion, the issuing official will either provide a revised response date or elevate it in accordance with the TAO appeal process.
 - (3) If the responsible official, at any time during the appeals process, has not received a response from the relevant TAS official (LTA, Deputy, EDCA) within the timeframe established, the OD/function should contact the next level management of the relevant TAS official.
 - (4) The IRS will not take any action(s) that would prejudice the taxpayer with respect to the actions ordered by the TAO while a TAO or TAO appeal is pending (i.e., before the TAO is rescinded or modified by TAS, the Commissioner of Internal Revenue or the appropriate Deputy Commissioner under IRC 7811(c)).

13.1.20.6.2
(11-26-2025)
**Role of LTAs During
Appeal Process**

- (1) When a written appeal is received, the issuing official, usually the LTA, will upload a copy of the TAO appeal to the case file, forward a copy to the "&TAS TAO" Outlook distribution list via secure email and update the following fields on the TAO screen:
 - a. Status; and
 - b. TAO Appeal Section (updated in real-time as the TAO progresses).
- (2) The LTA who issued the TAO will consider the responsible official's written appeal.
- (3) If the appeal raises new technical issues, the LTA may consult with ITAP. If necessary, the LTA may request a legal opinion from the local SB/SE Counsel

13.1 Taxpayer Advocate Case Procedures

office, per IRM 13.1.10.2, Obtaining Legal Advice from Chief Counsel, or consult with the Office of the Division Counsel/Associate Chief Counsel (NTA Program), the Deputy or their staff, the EDCA's staff, or the NTA's staff (*e.g.*, analysts, tax legal specialists, or attorney advisors). ITAP's review of the TAO and the written appeal can help the LTA determine how to proceed.

- (4) When appropriate, the LTA will ask the responsible official to reconsider the TAO based on new information (if any) that addresses the official's concerns or have an additional conversation with the responsible official or their manager before elevating the TAO appeal to the Deputy.
- (5) Generally, the LTA will elevate the TAO appeal to the Deputy within five (5) workdays after the LTA's receipt of the written appeal or legal opinion from the responsible official. Additional time, however, may be needed to discuss the case with the OD/function to reconsider its appeal considering additional information provided by the LTA.

If the LTA	Then the LTA (generally within five (5) workdays)
Rescinds the TAO	<ul style="list-style-type: none"> • Discusses the TAO with the Deputy, or if the Deputy recommended that the LTA rescind the TAO, then the LTA first discusses the TAO with the EDCA. • Notifies the responsible official that the TAO was rescinded. • Prepares a memo supporting the decision to rescind the TAO, uploads a copy to the case file, and sends a copy via secure email to "&TAS TAO" Outlook distribution list. • Updates the TAO screen per IRM 13.1.20.5(8).
Modifies the TAO	<ul style="list-style-type: none"> • Forwards the modified TAO (with a new response date) to the responsible official who prepared the initial written appeal for a response. • Uploads a copy to the case file and sends a copy via secure email to "&TAS TAO" Outlook distribution list. • Updates the TAO screen per IRM 13.1.20.5(8).

If the LTA	Then the LTA (generally within five (5) workdays)
Sustains the TAO	<ul style="list-style-type: none"> • Drafts a memo addressing each of the points raised by the TAO appeal and explaining the reasons for the sustention determination. • Sends the sustention memo to the Deputy, uploads a copy in the case file, and sends a copy via secure email to "&TAS TAO" Outlook distribution list. • Electronically transmits relevant and requested TAO documents for the Deputy in accordance with IRM 13.1.20-2, TAO Documents, including the written request for appeal and the TAO checklist. • Updates the TAO screen per IRM 13.1.20.5(8).

- (6) If the responsible official does not provide a written response regarding whether they plan to appeal a TAO by the response date, a failure to respond may be deemed an appeal of the TAO. In such cases, the issuing official will generally contact the manager of the responsible official in the OD/function to explain the TAO process. Following the discussion, the issuing official will either provide a revised response date or elevate it in accordance with the TAO appeal process.

13.1.20.6.3
(11-26-2025)

Continuing Roles of CAs and LTAs

- (1) Throughout the TAO appeal process, ownership of the TAS case continues to reside with the LTA and CA, even after a TAO is appealed to the Deputy, EDCA, or NTA. A TAO may also be appealed, in certain circumstances, to the DNTA.
- (2) The CA will continue to maintain contact with the taxpayer (or representative) and will work with the LTA to update the case file as facts change during the TAO appeal process. The CA or LTA may also be asked to participate in calls. In addition, the CA or LTA may need to obtain advice from an ITAP technical advisor concerning technical issues that are raised during the appeal process.
- (3) The LTA's office will immediately apprise the Deputy, EDCA's staff, or the NTA's staff of any significant factual changes that affect a TAO during the appeal process. For example, if TAS has issued a TAO on behalf of a taxpayer who has submitted an OIC and the taxpayer is making periodic payments while the IRS is processing the OIC, the LTA's office will immediately inform the person working the appeal if the taxpayer's periodic payment is late because that may cause the IRS to treat the offer as withdrawn. See IRM 5.8.4.25, Periodic Payments Required with Offer in Compromise Submissions.

- (4) The LTA's office will update any information relevant to the TAO at least every 30 days during the TAO appeal process. For example, at least every 30 days, the CA and LTA will provide the person working the appeal (e.g., the Deputy, the EDCA, or the NTA or their staff) with an update as to the amount of any outstanding tax debt (including a breakdown of penalty and interest), if relevant to the case. (Occasionally, in certain circumstances, it may be the DNTA working the case.) The LTA's office will also verify whether timely monthly payments are being made and for what amount.
- (5) The LTA's office will update the case history with any updates provided by the NTA or their staff.
- (6) If a refund is at issue, the CA and the LTA must be mindful of the statute of limitations in IRC 6514 and IRC 6532 while the TAO is pending and take steps to protect the taxpayer (either by recommending the taxpayer file a timely refund suit or assisting the taxpayer in getting a Form 907 executed to extend the period for filing suit).

Note: If you need to help the taxpayer get a Form 907 executed, do not wait until the end of the period for filing a refund suit; it may take some time to get the IRS to agree to sign Form 907, as no one in TAS has the delegated authority to sign Form 907. Form 907 must be executed by the taxpayer and the IRS before the period for filing suit has expired.

13.1.20.6.4
(11-26-2025)

**Role of the Deputy,
EDCA, and the
Responsible Official's
Manager(s)**

- (1) Generally, within five (5) workdays of receiving the TAO appeal from the LTA, the Deputy will:
 - a. Review the appeal, the sustentation memo, and the TAO documents to determine if the TAO should be rescinded or modified.
 - b. If the TAO is not rescinded or modified, the Deputy will discuss the TAO with some or all the parties such as the LTA, the OD/function responsible official, and the responsible official's manager to try to resolve the dispute, if appropriate.

Note: An LTA, Deputy, the EDCA, the DNTA, and the NTA can issue a TAO to an IRS official at any level. However, if an SB/SE territory manager appeals a TAO to an LTA, and the TAO remains unresolved at each level, the Deputy would elevate it to the SB/SE first-line executive, the EDCA would elevate it to the SB/SE Operating Unit Director, and the NTA would elevate it to the SB/SE Commissioner.

- (2) Generally, within five (5) workdays of completing the discussion described above (or, if no discussions are held, within five (5) workdays of receiving the appeal), the Deputy will send a memo to the manager of the OD/function responsible official who appealed the TAO with a copy to the responsible official and the responsible official's second-level manager. The Deputy's memo will:
 - a. Discuss the responsible official's appeal, summarize all communications (including ignored communications) with the OD/function's management, and include the reasons for the Deputy's determination to sustain, modify, or rescind the TAO.
 - b. Provide a response date (*i.e.*, the date by which the responsible official's manager must inform the Deputy whether they will comply with or appeal the TAO) and an action date (*i.e.*, the date by which the TAO must be implemented if it is not appealed). The response date is generally five (5)

to ten (10) workdays but should be determined based on the exigency of the taxpayer's situation and the complexity of the case.

- c. If the OD/function has not received a response from the Deputy within the timeframe established above, the OD should contact the next level manager of the Deputy.

If the DEPUTY	Then the DEPUTY
Rescinds the TAO	<ul style="list-style-type: none"> • Discusses the TAO with the EDCA and sends a memo supporting the decision to rescind to the LTA. • Notifies the responsible official who appealed the TAO that it has been rescinded. • Uploads a copy of the memo to the case file and sends a copy via secure email to &TAS TAO Outlook distribution list. • Updates the TAO screen per IRM 13.1.20.5(9).
Modifies or sustains the TAO	<ul style="list-style-type: none"> • Forwards the completed Form 9102, including all attachments, and the Deputy's memo to the manager of the OD/function responsible official, their second-level manager, and the LTA. • Uploads a copy to the case file and sends a copy via secure email to &TAS TAO Outlook distribution list. • Updates the TAO screen per IRM 13.1.20.5(8).

- (3) The OD/function responsible official's manager will either comply or appeal the TAO by the response date provided in the Deputy's memo. If appealed, the manager's written response should provide a written explanation for why the TAO was not implemented and include legal authority and factual basis to support the OD/function's position.
- (4) If the OD/function's responsible official's manager does not provide a timely written appeal or otherwise contact the Deputy, the failure to respond may be deemed an appeal of the TAO.

Note: Even after the Deputy has sustained the TAO, they may modify or rescind the TAO in response to new information at any time. They may also require the responsible official's manager to reconsider the TAO based on new information that TAS develops during the appeal (e.g., information that is responsive to new concerns raised by the OD/function).

- (5) Within five (5) workdays of receiving the OD/function's appeal, the Deputy's office will send, via secure email, an electronic copy of the TAO documents to the office of the EDCA and the &TAS TAO Outlook distribution list.
- (6) Upon receipt of the determination by the EDCA or NTA, the Deputy will email it via secure email to the LTA and notify TAG via the &TAS TAO Outlook distribution list.
- (7) Upon receipt of an OD/function's appeal from the Deputy, the EDCA will consider the appeal using the same procedures as a Deputy. If the TAO remains unresolved by the EDCA and the next level of management within the OD/function, the EDCA will elevate the OD/function's appeal and forward the TAO case file to the NTA's office (*i.e.*, the designated attorney or technical advisor and the Supervisory Attorney Advisor), generally within five (5) workdays of receiving an appeal of their TAO determination.

13.1.20.6.5
(06-14-2023)

Role of the NTA

- (1) The NTA and their staff will investigate TAO appeals and work with the OD/function heads of office or the appropriate Deputy Commissioner of Internal Revenue (DCIR), as needed, to resolve them.

13.1.20.6.5.1
(11-26-2025)

NTA Communication with Heads of Office

- (1) A memo sustaining or modifying a TAO will generally provide the same information as the Form 9102, including two deadlines: a response date and an action date.
 - a. The response date is the date that the head of office must respond to the NTA regarding whether the OD/function will comply with or appeal the TAO; the action date is the date by which the OD/function must take the action specified in a TAO if the TAO is not appealed.
 - b. The NTA generally allows thirty (30) calendar days for a response and some additional period to implement the action. Depending on the taxpayer's situation, the NTA may grant a reasonable extension.
- (2) If the head of office agrees that the OD/function will take the action ordered by the TAO, they will notify the NTA in writing by the response date and the OD/function will take the action by the action date. If the head of office requires additional time, they will notify the NTA in writing before the action date.
- (3) If the head of office appeals the NTA's determination, they will issue a written appeal to the NTA by the response date. The appeal will include a written explanation.
- (4) After receipt of an appeal from the head of office, the NTA may require the head of office to reconsider the TAO by providing a response to issues raised in the head of office's written explanation. Such reconsideration request will be based on new facts, law, or authorities.
- (5) If the NTA does not decide within the below timeframes, the head of office should forward the appeal directly to the DCIR for a determination.

13.1.20.6.5.2
(06-14-2023)

NTA Communication with a Deputy Commissioner

- (1) IRC 7811(c) provides that a TAO issued by the NTA may be modified or rescinded "(1) only by the National Taxpayer Advocate, the Commissioner of Internal Revenue or the Deputy Commissioner of Internal Revenue, and (2) only if a written explanation of the reasons for the modification or rescission is provided to the National Taxpayer Advocate."

- (2) While IRC 7811(c)(1) specifically provides that the CIR or a DCIR is authorized to modify or rescind a TAO, the NTA will direct the appeal of a TAO from a head of office to the DCIR.
- (3) Generally, within thirty (30) calendar days of receiving a TAO appeal from a head of office, the NTA will rescind, sustain, or modify the TAO by issuing a memo to the appropriate DCIR. The NTA and DCIR are encouraged to discuss open issues before the DCIR makes a final determination. The NTA may be granted a reasonable extension of time if warranted.
- (4) The DCIR (and not a delegate) will issue a determination to the NTA by the response date stated in the NTA's memo. The NTA generally allows thirty (30) calendar days for a response and some additional period to implement the action specified in the TAO. The NTA may grant a reasonable extension. If the DCIR determines that the IRS will comply with the TAO, the responsible official will take the action ordered in the TAO. If the determination by the DCIR modifies or rescinds the TAO, the DCIR's determination will provide a written explanation of the reasons for the modification or rescission.
- (5) The NTA may require the appropriate DCIR to reconsider the TAO determination in light of new facts, documentation, or authorities. If a request for reconsideration is warranted, the NTA will provide a supplemental memo to the DCIR with the new facts, documentation, or authorities within 14 calendar days of receiving the DCIR's determination. The NTA may be granted a reasonable extension if warranted.
- (6) If a request for reconsideration is not received within 14 calendar days of the DCIR's determination (or the agreed upon extension of time), or if the DCIR modifies or rescinds the TAO after reconsidering it in light of the NTA's supplemental memo, the IRS will proceed in the manner outlined in the DCIR's determination.

13.1.20.7
(11-26-2025)
**Release of TAOs and
Written IRS Responses**

- (1) Upon a taxpayer's request for a copy of the TAO, TAS employees should explain that the NTA must approve the release of applicable material but that the employee will make the request for the taxpayer. The taxpayer is not required to submit a Freedom of Information Act (FOIA) request.

Note: Except as required by law, TAS employees will not release final TAO determinations without the approval of the NTA. See IRM 13.1.10.13.1(5), Obtaining Records without a FOIA Request .

- (2) Before releasing a TAO, the TAS employee who issued it will:
 - a. Wait until the IRS or TAS has rendered a final decision on the issues addressed in the TAO and ensure there is not an appeal of the TAO pending;
 - b. Review the TAO to identify any information that must be redacted, such as information about another taxpayer or information that should be withheld under FOIA (see IRM 13.1.20.7(3) for guidance); and
 - c. Forward the TAO with any recommended redactions up their management chain to the NTA for a final decision.
- (3) For questions about whether information should be redacted, there are a variety of resources available to TAS employees. IRM 11.3.13, Freedom of Information Act, contains guidance on the types of information that is exempt

from public disclosure. TAS employees may also contact the Disclosure help desk by email **Disclosure*, or by telephone at 1-866-591-0860.

- (4) TAS employees who cannot release information that a taxpayer has requested should inform the taxpayer that IRS employees who are actively working a taxpayer's case may be able to provide access to certain information. See IRM 4.26.14.4, Disclosure of Tax Information. For example, IRS employees working open cases are generally directed to give taxpayers "routine access" to their files (including copies of work papers and other records) unless doing so would impair enforcement, as described on the IRS website.
- (5) If the IRS employee who is actively working the case does not release the information, or if the taxpayer would like to obtain documents that TAS cannot release, the taxpayer can make a FOIA request, as described in the IRS FOIA Guide on the IRS website.

Exhibit 13.1.20-1 (11-26-2025)

Taxpayer Assistance Order Check List

LTA (Check off as action completed)	Action Items
	Ensure the case meets TAS criteria.
	Ensure that an IRC 7811 significant hardship determination was made at the time of the TAO issuance and documented.
	Ensure that the office sufficiently developed the case issue(s) and that case documentation supports significant hardship.
	Ensure the CA researched IRM, SERP, IDRS, the case file, ACS, ICS, IRC, etc., and included the research in the case file.
	Ensure a Counsel opinion was obtained, if needed, and include it in the case file.
	Ensure the CA included a detailed timeline of actions in the case file.
	Ensure an LTA fact sheet is included in the case file.
	Contact the OD/function having responsibility to take the action and establish a reasonable timeframe to complete the requested action.
	Clearly communicate the action(s) requested and the timeframe for completion to the OD/function and clearly document this in the case file. <i>If making contact face to face or via the telephone, clearly document this in the case file with the specifics of what was discussed and agreed to, as well as the timeframe for an action to be completed.</i>
	Ensure the action has not been taken and the case has not been satisfactorily resolved even after a reasonable process of negotiation with the responsible personnel of the OD/function.
	Notify Deputy of TAO issue and issuance of TAO via email.
	Complete the TAO screen, per IRM 13.1.20.5(7). Upload a copy of the TAO and all attachments to the case file and send a copy to the &TAS TAO Outlook distribution list.
	Ensure the case file is complete in the case of an appealed TAO.
	Ensure the TAO includes any limitations period expiration date (i.e., ASSED, CSSED, RSED) that is imminent and relevant.

Exhibit 13.1.20-2 (11-26-2025)**TAO Documents**

(1) TAO documents must be preserved and uploaded to the case file. See IRM 13.1.11.2.1.4 , Document Attachments.

(2) As the TAO is appealed, the reviewer at the higher level may wish to review certain documents. The following are the documents that should be preserved and made available for review. If the reviewer asks for the documents, they should be transmitted as a secure email attachment.

- **Form 9102** - *Original* Taxpayer Assistance Order (TAO).
- **TAO Summary Attachment** (*required*) - CA Facts of the case, including a detailed timeline of relevant case actions.
- **(SB/SE, TS, LB&I, TE/GE, Appeals, or Counsel) Rebuttal**- *Original* written appeal to the Form 9102 from the OD/function.
- **Form 911 or Incoming Correspondence** - Form 911, Request for Taxpayer Advocate Service Assistance (And Application for Taxpayer Assistance Order), or written/verbal request for assistance.
- **Hardship Validation** - Documentation to confirm IRC 7811 determination of significant hardship, which may include oral statements documented in the case history.
- **Operations Assistance Requests (OARs)** - Copies of OARs that have been issued.
- **Form 911** for all cases relating to the TAO issue [See IRM 13.1.20.3].
- **IDRS** (*required*) - All appropriate IDRS reports (ENMOD, SUMRY, TXMOD, IMFOL, BMFOL, INTST, AMDIS, *etc.*)
- **e-Trak**- Copy of any e-Trak control and incoming correspondence if it exists.
- **Returns** - If warranted, copies of returns (not originals), *in descending order* (most recent return on top).

EXAMINATION INFORMATION - Only include the information that is relevant to the issuance of the TAO.

- **Open Exam**- Documentation taxpayer has submitted to Exam for consideration.
- **Revenue Agent Reports (RAR)/CP2000**- Copies of CP2000 or Revenue Agent Reports (not originals).
- **Statutory Notices of Deficiency (SNOD)** - Copies of any Statutory Notices of Deficiency.
- **Audit Reconsideration** - Audit reconsideration support (Form 886-H information, substantiation of disallowed/questioned expenses, *etc.*).

COLLECTION INFORMATION - Only include the information that is relevant to the issuance of the TAO.

- **Notice of Federal Tax Liens (NFTLs)** - Copies of any Notices of Federal Tax Lien filed, released, or withdrawn.
- **Collection Information Statement (CIS)** - Taxpayer financial information (Form 433-A and Form 433-B) including national asset locator research.
- **Notices of Levy** - Copies of any Notice of Levy or Release of Levy.
- **Collection Appeals Process (CAP)/ Collection Due Process (CDP)** - Any information relating to the Collection Appeals Process or Collection Due Process (or Equivalent Hearing), including a copy of Form 12153, Request for a Collection Due Process Hearing. (Also included under this tab would be any response from Appeals regarding a CDP hearing.)
- **Installment Agreements (IAs)** - Copies of any Installment Agreements.
- **Offer In Compromise (OIC) Information** - Form 656, rejection letter(s), taxpayer appeal of rejected OIC, *etc.*
- **Trust Fund Recovery Penalty (TFRP)** - Trust Fund Recovery Penalty information, including the Form 4180, Report of Interview with Individual Relative to Trust Fund Recovery Penalty or Personal Liability for Excise Tax.
- **Bankruptcy** - Any bankruptcy information.

Exhibit 13.1.20-2 (Cont. 1) (11-26-2025)**TAO Documents**

APPEALS INFORMATION - Only include information that is relevant to the issuance of the TAO issue.

- **Appeals** - Copies of any Appeals information (closing agreements, Form 870, letters from Appeals).

OTHER INFORMATION - Only include the information that is relevant to the issuance of the TAO.

- **Accounts Management Services (AMS)** - Application that provides a variety of research and case management tools.
- **Automated Collection System (ACS)** - Applicable ACS screen prints, including the history in descending order.
- **Correspondence** - Correspondence sent between TAS and the IRS, in descending order (most recent date on top).
- **Correspondence Imaging Inventory** - Document imaging and workflow system.
- **Counsel Opinions** - Opinions from Counsel regarding the TAO issue, LTA/Deputy position on Counsel opinion.
- **Integrated Collection System (ICS)** - Applicable ICS screen prints, including the history in descending order.
- **Internal Revenue Manual (IRM)** - Copies of relevant IRM Sections (TAS IRM, Function IRM's, SERP Alerts, Operating Division Memorandums, etc.).
- **Legal Research** - Citations of the IRC, regulations, and court cases in support/defense of TAO court cases.
- **Third Party Authorization** - Form 2848, Power of Attorney, or Form 8821, Tax Information Authorization.
- **Waivers** - Form 900 (CSED) or Form 2750 (ASED).
- **Other** - Any miscellaneous documents (payroll records, Form W-2, and Form W-3) and anything not included in one of the categories above.

Exhibit 13.1.20-3 (06-14-2023)**Terms**

Terms	Definitions
Form 12412	The form used to issue an OAR.
Form 9102	The form used to issue a TAO.
Action Date	The date by which the OD/function must take the action specified in a TAO.
Direct Report	A person in the responsible official's management chain who reports to the head of office for the OD/function.
e-Trak	The document tracking application that replaced the Executive Control Management System.
Operations Assistance Request (OAR)	Conveys a recommendation or request that the IRS act to resolve when TAS lacks the statutory or delegated authority to resolve a taxpayer's problem.
Response Date	The date that the OD/function must respond to TAS.
Responsible Official	A person who is directed to take the action specified in the TAO.
Taxpayer Assistance Order (TAO)	A statutory tool used by TAS to order the IRS to take any actions permitted by law, cease certain actions, or refrain from taking certain actions. See IRC 7811 and IRM 13.1.20, TAS Taxpayer Assistance Order (TAO) Process.

Exhibit 13.1.20-4 (11-26-2025)**Acronyms**

Acronym	Definition
ASED	Assessment Statute Expiration Date
BOD	Business Operating Division
CA	Case Advocate
CAP	Collection Appeals Process
CDP	Collection Due Process
CI	Criminal Investigation
CIR	Commissioner of Internal Revenue
CIS	Collection Information Statement
CSED	Collection Statute Expiration Date
DCIR	Deputy Commissioner of Internal Revenue
DDIA	Direct Debit Installment Agreement
Deputy	Deputy Executive Director Case Advocacy
DNTA	Deputy National Taxpayer Advocate
EDCA	Executive Director Case Advocacy
EDCA ITS	Executive Director Case Advocacy Intake and Technical Support
EITC	Earned Income Tax Credit
EH	Equivalent Hearing
FAQ	Frequently Asked Questions
FOIA	Freedom of Information Act
IA	installment Agreement
IRC	Internal Revenue Code
IRM	Internal Revenue Manual
IRS	Internal Revenue Service
ITAP	Internal Technical Advisor Program
LB&I	Large Business and International
LCA	Lead Case Advocate
LTA	Local Taxpayer Advocate
NFTL	Notice of Federal Tax Lien
NTA	National Taxpayer Advocate

Exhibit 13.1.20-4 (Cont. 1) (11-26-2025)**Acronyms**

Acronym	Definition
OAR	Operations Assistance Request
OD	Operating Division
OE	Offer Examiner
OIC	Offer in Compromise
PCIC	Primary Core Issue Code
ROTER	Record of Tax Enforcement Result
RSED	Refund Statute Expiration Date
SB/SE	Small Business/Self-Employed
SNOD	Statutory Notice of Deficiency
TAG	Technical Analysis and Guidance
TAO	Taxpayer Assistance Order
TAS	Taxpayer Advocate Service
TBOR	Taxpayer Bill of Rights
TE/GE	Tax Exempt/Government Entities
TFRP	Trust Fund Recovery Penalty
TM	Territory Manager
TS	Taxpayer Services

Exhibit 13.1.20-5 (11-26-2025)
Form 9102, Writing Guidelines

- a. The TAO should be clear, direct, and easy to understand. Direct and easy to understand means no jargon or acronyms that are difficult for any reader to understand, especially readers who do not work with IRS programs and command codes often or ever. The TAO should lead the reader to agree with the action(s) ordered.
- b. Whenever possible, the TAO must include references to applicable legal and procedural rules, such as the IRC, Treasury Regulations, case law, IRMs, and the Taxpayer Bill of Rights.
- c. Only **relevant** information and authorities should be included in the TAO. The TAO explains why the IRS should take the action directed by TAS. Irrelevant information or authorities will distract the OD/function from reaching the conclusion that it should comply with the TAO.
- d. The TAO is an opportunity for TAS to explain the significant hardship that the taxpayer is experiencing or will suffer if the OD/function does not comply with the TAO.
- e. Do not write emotionally.
- f. When typing, use mixed case rather than ALL CAPITAL LETTERS.
- g. Write in complete sentences and be specific as to what facts and circumstances warrant the issuance of the TAO.
- h. In the section on the Form 9102 entitled Required Action to Be Taken, TAS should concisely and specifically list what we want the IRS to do. For example, if we want the IRS to review documents submitted and determine that the taxpayer is entitled to the Earned Income Tax Credit (EITC), it should be stated just like that: "TAS is ordering the IRS to review the documents submitted and determine that based on the documentation, the taxpayer is entitled to the Earned Income Tax Credit." It should not be stated that TAS is directing the IRS to allow the EITC for the taxpayer. Further, TAS should not issue TAOs with the requested action as "review the documents" without providing why TAS wants the documents reviewed, nor should the requested action be "provide relief" without explaining what the relief should be.
- i. In the section on the Form 9102 entitled "Basis for TAO," TAS needs to briefly provide the reason why the TAO is being issued. There is no need to recite the law or facts since they will be included in subsections 6a and 6b of the Form 9102. Instead, in the Basis section, TAS should provide an explanation that generally includes the hardship the taxpayer is suffering or will suffer if the action requested within the TAO is not taken by the IRS.
- j. In subsection 6a of the Form 9102, the Facts section, include every fact necessary to support your arguments. It is, however, very easy to get carried away with the facts and include too much information. While the facts of many of TAS cases are fairly complicated, this section should present them in an orderly, sensible AND CONCISE way.
- k. In subsection 6b of the Form 9102, the Applicable Authorities section, include the relevant law or guidance that supports the requested action. Here is where TAS should include the IRC section, the IRM, the regulation, or relevant authority. However, it is not necessary to reproduce entire sections of the Code or the IRM; if TAS produces the reference to the authority, the IRS has the ability to read the section.
 - When including short quotations of three (3) lines or less, use quotation marks to set the quotation off from the text so the reader can determine where the quotation begins and ends. For longer quotations, indent the quoted text.

Note: Although small quotations can be helpful, it is not necessary to copy large blocks of text from publicly available authorities (*i.e.*, the IRC or IRM) into the TAO. A citation or reference is usually sufficient.
- l. In subsection 6c of the Form 9102, the Analysis section, the authorities should be applied to the facts. In some instances, the best way to write this section is to try first to state the issue, then identify the law (state the relevant rule or authorities that are the basis for your position), then provide analysis. In some cases, the analysis may be very brief, such as pointing to the relevant statute regarding the proper time for assessment, and thus there is no need provide a lengthy, detailed analysis section. In other cases, the analysis may need to provide the IRS a brief history on why a particular code section

Exhibit 13.1.20-5 (Cont. 1) (11-26-2025)**Form 9102, Writing Guidelines**

applies to a taxpayer, such as when TAS is advocating for a low income taxpayer without traditional documents to be allowed the EITC. In these cases, the analysis section may be lengthy, and may need to alert the reader to the facts of being low income, and the difficulties of keeping records when you are moving from one apartment to another several times each year.

- m. In sections 7 and 8 on the Form 9102 entitled Previous BOD contacts and Timeline of Relevant Actions, do not list every contact or every action. Only list the relevant contacts and actions. For example, do not include the days the CA called the BOD and left messages, or the day the BOD called TAS to ask for an extension on returning the OAR, or the date the POA sent TAS documents, or the date the criteria code was changed, unless such information is absolutely relevant to the case.