



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

13.2.1

JULY 16, 2025

EFFECTIVE DATE

(07-16-2025)

PURPOSE

- (1) This transmits revised IRM 13.2.1, Systemic Advocacy, Systemic Advocacy Overview.

MATERIAL CHANGES

- (1) This is a revision of IRM 13.2.1 Systemic Advocacy Overview. The revision follows the reorganization of Systemic Advocacy (SA) .
- (2) This update includes the following changes:

IRM Reference	IRM Title	Description of Change
13.2.1.1	Introduction	Removed Introduction section to the Background IRM 13.2.1.2.1(5) to meet internal control requirements, which will change numbering.
13.2.1.2	Program Scope and Objectives	Removed Taxpayer Rights Impact Statement (TRIS), it is obsolete.
13.2.1.2.1	Background	Added (5).
13.2.1.2.3	Roles & Responsibilities	Update to include Research and Analysis, Taxpayer Advocacy Panel and Attorney Advisor Group due to reorganization.
13.2.1.2.6	Terms/Definitions	Modified Definition for Advocacy Issue or Submission. Removed the word acronym as the acronyms are in the exhibit.
13.2.1.3.4	Attorney Advisors	Removed this section and numbering will change. Moved content to IRM 13.2.1.2.3(8) for clarity.
13.2.1.6	Assisting the NTA	Remove TRISs as it is obsolete.
13.2.1.6.2	Taxpayer Rights Impact Statement	Removing entire section as it is obsolete, this will cause numbering to change.

- (3) Editorial changes made throughout.

EFFECT ON OTHER DOCUMENTS

This IRM supersedes IRM 13.2.1, Systemic Advocacy Overview, dated 09-20-2020.

AUDIENCE

Primarily Taxpayer Advocate Service and all Operating Divisions and functions.

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13.2.1

Systemic Advocacy Overview

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13.2.1.1
(07-16-2025)
Program Scope and Objectives

- (1) This section provides information about Systemic Advocacy (SA) and its functions and responsibilities within TAS.
- (2) The section details the responsibilities of the Executive Director, Systemic Advocacy (EDSA), Deputy to the Executive Director, Systemic Advocacy, Technical Advocacy (DEDSA-TA), Deputy to Executive Director, Systemic Advocacy, Proactive Advocacy (DEDSA-PA) and the work of their staffs, and their relationships within and outside the Internal Revenue Service (IRS).
- (3) This section provides guidance to the IRS and TAS employees about how to fulfill their responsibilities in the advocacy process. It also describes the following:
 - The National Taxpayer Advocate's (NTA's) Annual Report to Congress;
 - The Integrating Advocacy (IA) initiative;
 - The Taxpayer Advocate Directive (TAD), and;
 - The processes associated with identifying, submitting, reviewing, assigning, developing, and resolving advocacy issues.

13.2.1.1.1
(07-16-2025)
Background

- (1) The evolution of TAS began with the establishment of the Problem Resolution Program (PRP) in 1977. The IRS designed the PRP to handle taxpayer problems that normal IRS channels could not resolve. Originally, the organization limited its advocacy role, protecting taxpayers' rights only on a case-by-case basis. TAS has broadened the depth and scope of the advocacy mission, placing a new emphasis on protecting taxpayer rights at all levels, within all IRS operating divisions and functions.
- (2) The 1996 Taxpayer Bill of Rights II (TBOR 2) required the IRS to ensure that designated functional officials respond to the NTA's recommendations for improving IRS performance and preventing problems.
- (3) The IRS Restructuring and Reform Act of 1998 (RRA 98) brought sweeping changes to TAS. Among the most significant was the development of SA and its elevation to a level equal with Case Advocacy (CA). For additional information, see IRM 13.1.1, Taxpayer Advocate Case Procedures, Taxpayer Advocate Guiding Principles of the Office of the Taxpayer Advocate.
- (4) During the past several years, both TAS and the IRS have developed a greater awareness of the need to focus on the root causes of problems as well as resolving individual cases. TAS has worked diligently to pinpoint and correct systemic deficiencies that may contribute to problems experienced by all taxpayers.
- (5) Throughout the Taxpayer Advocate Service (TAS), employees play a vital role in addressing taxpayers' specific issues. These taxpayer problems come to TAS's attention through several sources including offices within TAS, IRS employees, taxpayers, practitioners, and other external stakeholders.

13.2.1.1.2
(09-29-2020)
Authority

- (1) The NTA carries out their mission through five major program objectives:
 - Administering TAS (advocacy through taxpayer cases);
 - Identifying and addressing systemic and procedural problems by analyzing their underlying causes and recommending corrective action (advocacy through analysis and administrative recommendations);

- Identifying and addressing operational issues that affect taxpayers (advocacy through working immediate interventions);
- Advocating taxpayers' interests in the submission of legislative recommendations; and
- Advocating taxpayers' interests through recommending changes to published guidance (Treasury and Counsel published guidance).

(2) Thus, advocacy falls into five general categories:

- Resolving cases of economic burden or systemic burden on individual taxpayers;
- Developing projects that identify and address systemic and procedural problems and recommend solutions;
- Addressing immediate interventions to respond expeditiously to operational issues affecting taxpayers
- Proposing legislative recommendations to improve tax administration and reduce taxpayer burden; and
- Recommending changes to published guidance to improve administration and reduce taxpayer burden for possible inclusion in the Department of Treasury's Priority Guidance Plan.

(3) TAS is organized around two functions:

- Case Advocacy; and
- Systemic Advocacy

(4) SA is not solely responsible for the identification of systemic issues. Employees throughout TAS and the IRS regularly uncover problems that bring additional burden or expense to bear on taxpayers. TAS also draws on observations and suggestions from taxpayers, practitioners, and professional organizations in its effort to improve tax law and administration.

(5) The advocacy role of TAS is apparent in its mission statement: "As an independent organization with the IRS, TAS assists taxpayers in resolving tax problems with the IRS, identifies areas in which taxpayers have problems with the IRS, and makes administrative and legislative recommendations to resolve systemic tax issues."

13.2.1.1.3 (07-16-2025)

Roles and Responsibilities

(1) EDSA, DEDSA-TA, DEDSA-PA

- The EDSA and DEDSAs support the TAS mission by providing leadership and oversight of the SA organization. As a direct report to the NTA, the EDSA has responsibility for TAS programs that address systemic problems within the IRS. The EDSA has oversight responsibility for two divisions in SA, Proactive Advocacy and Technical Advocacy. The EDSA also has responsibility for the Technical Liaison (TL) Program and the Attorney Advisory Group (AAG).
- The DEDSA-PA has responsibility for the Annual Report to Congress (ARC) Program Managers, Internal Management Documentation/Single Point of Contact (IMD/SPOC), Systemic Issue Review and Evaluation (SIRE), Advocacy Efforts (AE) and TAS Research and Analysis.
- The DEDSA-TA oversees the SA Technical Groups (Processing, Examination and Collection) that work on the NTA's reports to Congress, projects, and other collaborative efforts to resolve systemic issues. The DEDSA-TA also oversees the Taxpayer Advocacy Panel (TAP) program.
- For a listing of the units and staff in the SA, see the **TAS Directory**.

- (2) The advocacy roles and responsibilities of the EDSA's staff include:
 - a. Technical Liaison(s) (TL).

The NTA may identify areas of tax administration needing dedicated attention, and will name a TL to serve as the subject matter expert. TL's serve as key advisors to the DNTA, EDSA, and DEDSAs. They represent TAS on task forces and teams with the IRS and work with external stakeholders to identify systemic issues.
 - b. Topic areas may change at the discretion of the NTA. The six key issues headed by the TL's are:
 - Examination;
 - Collection;
 - Campus;
 - Online Accounts;
 - Taxpayer Service; and
 - Revenue Protection
- (3) ARC Program Managers

IRC § 7803(c)(2)(B)(i) requires the NTA to submit an Annual Report to Congress to identify, among other items, the ten most serious problems encountered by taxpayers and to make administrative and legislative recommendations to mitigate those problems. The ARC program managers oversee the Annual Report process and track the responses of the IRS to the recommendations contained within the ARC. IRC § 7803(c)(2)(B)(i) requires the annual Fiscal Year Objectives Report to Congress (also known as the June Report to Congress (JRC)), which is also coordinated by the ARC program managers. For a detailed discussion of the ARC and JRC processes, see IRM 13.2.8, National Taxpayer Advocate's Annual Reports to Congress (NTA ARC).
- (4) Systemic Issue Review and Evaluation Program (SIRE)

The SIRE program identifies the potential systemic issues in need of SA intervention by reviewing submissions on SAMS to identify existing and emerging issues that affect taxpayer rights, cause taxpayer burden, or are systemic in nature. SA accomplishes this by applying established review criteria, talking to submitters, thoroughly researching the submissions, determining prior TAS involvement, and recommending next steps. SAMS allows all TAS and IRS employees, as well as anyone outside of the IRS to submit a potential systemic issue to TAS. For additional information about SAMS processes see IRM 13.2.4, **SAMS Administration**.
- (5) Internal Management Documents/Single Point of Contact Program (IMD/SPOC)

The IMD/SPOC program supports the SA mission by ensuring TAS reviews all official communications that either designate authorities or provide guidance and instructions to IRS staff. The purpose of the review is to identify and recommend changes to procedures that unduly burden taxpayers or infringe upon taxpayer rights. TAS also uses the reviews to provide input to the clarity, accuracy, and effectiveness of IRMs, policy statements, delegations orders, letters, notices, forms, and publications. Members of the IMD/SPOC program serve on IMD-related councils, committees, groups, and task forces (e.g., IMD Council). They coordinate IRM drafting and publishing guidance with TAS IRM authors, reviewers, responsible managers, and directors. Staff also work with Taxpayer Correspondence Services (TCS) and Tax Forms and Publications (TF&P) to facilitate feedback from TAS to the authors of letters, notices, forms, and publications. See IRM 1.11.13, **Internal Management Documents**

System, Taxpayer Advocate Service (TAS) Internal Management Document Program, for more information on the IMD/SPOC process.

- (6) **Advocacy Efforts (AE)**
The AE staff provide program and administrative guidance and support to the EDSA. Current areas of responsibility include the SA Quality Review Program, the SA Operational Review Coordination, SAMS Level Three Issue Review Team, and support for the TAS Orientation Program for Leaders. AE staff coordinate the revisions to the SA IRMs or project work and organizes the submission of data from SA program leaders for the Systemic Trends Analysis Report (STAR). The staff also provides support in tracking ARC and JRC recommendations and outcomes.
- (7) **Technical Advocacy Groups**
There are three technical groups within SA: Processing, Examination, and Collection. The staff of these groups consist of analysts and technical advisors who work in a collaborative effort to resolve systemic problems. The staff advocates work on systemic issues through a variety of approaches that may include advocacy projects, IMD reviews, task forces, and the ARC. The staff may recommend changes to:
 - Administrative procedures;
 - Published guidance; or
 - Legislation
- (8) **Attorney Advisor Group (AAG)**
TAS Attorney Advisors provide independent advice and guidance to the NTA and TAS on a wide variety of issues. While TAS Attorney Advisors work closely with the Office of the Division Counsel/Associate Chief Counsel (National Taxpayer Advocate Program) (CC:NTA) on various projects, the group is not part of the IRS Office of Chief Counsel and can advocate for positions differing from the Office of Chief Counsel.
TAS Attorney Advisors can help provide employees with the correct interpretation of the law. However, if a particular issue requires an official legal opinion, the Attorney Advisor will obtain a legal opinion from the IRS Office of Chief Counsel.
TAS Attorney Advisors research and draft sections of the Annual Report to Congress, the Purple Book and the Fiscal Year Objectives Report to Congress. TAS Attorney Advisors also review and comment on guidance, policies and procedures, technical manuals, IRS letters, IRS forms, and other IRS actions. TAS Attorney Advisors may assist with Case Advocacy cases, Systemic Advocacy issues and projects, and drafting or reviewing Taxpayer Assistance Orders, Operations Assistance Requests, and Taxpayer Advocate Directives. TAS Attorney Advisors engage with external stakeholders, including at conferences and meetings, by making presentations, receiving feedback, and discussing tax administration issues. TAS Attorney Advisors research and prepare responses to constituent and other inquiries from Congress and other legislative agencies (e.g., Office of Management and Budget, Government Accountability Office).
- (9) **TAS Research and Analysis (RA)**
TAS RA works on a diverse set of projects throughout the year, from the reports to Congress to the design and implementation of sampling plans. TAS RA conducts studies on topics of interest to the NTA and TAS. It collects,

extracts, and analyzes data as well as summarizes the findings. TAS RA sometimes collaborates with other IRS research groups or contracts for studies with external researchers.

- (10) **Taxpayer Advocacy Panel (TAP)**
TAP is a Federal Advisory Committee to the IRS. TAP reports to the Secretary of the Treasury, the IRS Commissioner, and the NTA. The panel acts as a two-way conduit, serving as a focus group that provides feedback on IRS initiatives and programs, and as a venue for raising issues identified by taxpayers. TAP is demographically diverse, with at least one member from each state, the District of Columbia, Puerto Rico, and an International member representing taxpayers abroad.

13.2.1.1.4
(09-29-2020)
Program Management Review

- (1) **Program Reports:** SharePoint™ (SP) and Business Objects Enterprise (BOE) generate a variety of reports used to monitor inventory, work status of SAMS Issues, Advocacy Projects (APs), Immediate Interventions (IIs), Information Gathering Projects (IGPs), Collaborative Teams, Task forces, and IMD Reviews.
- (2) **Program Effectiveness:** SA uses SP and BOE to help identify open inventory, project progression, and issues TAS is addressing.

13.2.1.1.5
(09-29-2020)
Program Controls

- (1) BOE is a data analysis system. Limited personnel create and access reports. Only a designated administrator can delete reports.
- (2) SharePoint™ is a web-based collaborative platform that serves as a document management and storage system.

13.2.1.1.6
(07-16-2025)
Terms/Definitions

- (1) This IRM uses several related terms to describe the advocacy process and procedures:
- Advocacy Issue:** The underlying systemic problem or issue that creates disservice, inequity, or otherwise adds to taxpayer burden. Systemic advocacy issues affect significant numbers of taxpayers and are rooted in laws, policies or procedures flawed in design or implementation.
 - Advocacy Issue Submission:** An idea, suggestion, or reported problem that SA reviews for potential systemic impact that may help to improve current legislation, taxpayer equity, and service to taxpayers or reduce taxpayer burden.
 - Advocacy Project:** An advocacy issue that SA has reviewed, ranked under established criteria, and accepted as a project for assignment and further development.
 - Advocacy Proposal:** A formal, written memorandum of a recommended change that SA presents to an Operating Division (OD) or function empowered to implement the change.
 - Legislative Recommendation:** A formal, written memorandum of a recommended change to an existing law or enactment of a new law that SA presents to the NTA.
 - Advocacy Initiative:** The overall advocacy process from identification of the underlying issue through implementation of the accepted Advocacy Proposal.

- g. **Priority Guidance Plan:** A formal written memorandum of a recommended change to published guidance that the AAG submits to the CC:NTA for possible inclusion in the Department of Treasury's Priority Guidance Plan.
- h. **Immediate Intervention:** An administrative or procedural issue that causes immediate and significant harm to multiple taxpayers demanding an urgent response.
- i. **Proactive Advocacy:** Assignments such as task-force participation, IMD review recommendations, and outreach initiatives designed to detect and avoid potential disservice to taxpayers.

- (2) Exhibit 13.2.1-1 , Terms and Acronyms, lists commonly used abbreviations and acronyms.

13.2.1.1.7
(09-29-2020)

Related Resources

- (1) IRM 13.2.2, SAMS Administrative
- (2) IRM 13.2.3, Elevating and Reviewing Systemic Issues
- (3) IRM 13.2.4, Information Gathering Projects (IGPs)
- (4) IRM 13.2.5, Advocacy Projects (APs)
- (5) IRM 13.2.6, Immediate Interventions (II)
- (6) IRM 13.2.7, Collaborative Efforts
- (7) IRM 13.2.8, National Taxpayer's Advocate's Annual Reports to Congress (NTA ARC)

13.2.1.2
(09-29-2020)

Systemic Advocacy Partnerships Within TAS

- (1) While SA generally takes the lead in resolving systemic problems, SA often partners with a variety of offices within TAS, the IRS, and external (to the IRS) stakeholders.
- (2) SA also collaborates with various IRS offices to ensure they take the actions they agreed to take in their responses to the administrative recommendations in the ARC.

13.2.1.2.1
(09-29-2020)

Executive Directors Case Advocacy (EDCAs)

- (1) The EDCA support the SA mission by:
 - Assisting in the resolution of systemic problems through collaborative efforts;
 - Submitting and encouraging staff to submit systemic issues;
 - Participating on advocacy issue teams; and
 - Developing the Case Advocacy section for the ARC.

13.2.1.2.2
(09-29-2020)

Local Taxpayer Advocates

- (1) Local Taxpayer Advocates (LTAs) play a critical role in identifying and resolving systemic problems including:
 - Identifying and submitting advocacy issues;
 - Encouraging Case Advocates and other employees to identify and submit advocacy issues;
 - Assisting, as subject matter experts, in the resolution of systemic problems through collaborative efforts;
 - Completing IMD/SPOC reviews; and

- Submitting potential topics for the Most Serious Problems for the ARC.

13.2.1.2.3
(09-29-2020)
Case Advocates

- (1) Case Advocates play an important role in identifying system problems including:
- Identifying and submitting advocacy issues; and
 - Assisting in the resolution of systemic problems by providing taxpayer examples.

13.2.1.2.4
(09-29-2020)
Internal Technical Advisors

- (1) Technical advisors assist SA in its mission by:
- Providing technical, procedural or processing advice, guidance, information or assistance as needed by SA employees; and
 - Serving as a member of an SA task force, when requested, to provide advice on tax law and processes.

13.2.1.2.5
(09-29-2020)
IRS Operating Divisions

- (1) IRS ODs support the SA mission by collaborating with SA on the resolution of systemic problems within their own purview.

13.2.1.2.6
(09-29-2020)
Office of the Division Counsel/Associate Chief Counsel (National Taxpayer Advocate Program)

- (1) The Office of the Division Counsel/Associate Chief Counsel (National Taxpayer Advocate Program) (CC:NTA) provides legal advice and support to the NTA and headquarters' employees of TAS, including SA employees. These issues include, but are not limited to:
- IRC § 7803(c), The Office of the Taxpayer Advocate;
 - IRC § 7811, Taxpayer Assistance Orders (TAOs);
 - IRC § 7526, Issues arising in the context of administering the Low Income Taxpayer Clinics (LITC) Grant Program;
 - IRC § 7803(a)(3), The Taxpayer Bill of Rights;
 - Resolution of disagreements between TAS and IRS Counsel;
 - Taxpayer Advocate Directives (TADs);
 - Issues regarding TAS legislative recommendations or any other matter related to the ARC;
 - IMD/SPOC reviews;
 - The scope of TAS's statutory authority or delegated authority;
 - Responses to congressional inquiries; and
 - Review of TAS training materials.

13.2.1.3
(09-29-2020)
Systemic Advocacy Partnerships External to the IRS

- (1) While SA generally takes the lead in resolving systemic problems, SA often partners with external (to the IRS) stakeholders.

13.2.1.3.1
(09-29-2020)
Low Income Taxpayer Clinics

- (1) LITCs represent individuals whose income is below a certain level and who need to resolve tax problems with the IRS. In addition, LITCs can provide information about taxpayer rights and responsibilities in different languages for individuals who speak English as a second language (ESL). LITCs offer services for free or a small fee.

- (2) LITCs assist SA with its mission by identifying systemic problems that affect low income and ESL taxpayers and working with SA to resolve those issues.

13.2.1.3.2
(09-29-2020)
Other External Stakeholders

- (1) Taxpayers, practitioners, academic or research institutions, businesses, and professional groups support the SA mission by providing examples of systemic problems to SA. Through outreach, SA educates these groups on what constitutes a systemic problem and encourages them to submit these problems onto SAMS.

13.2.1.4
(09-29-2020)
Methods of Advocating

- (1) Advocacy efforts on systemic issues can take many forms. These include, but are not limited to:
- IMD/SPOC reviews;
 - Information gathering projects;
 - Advocacy projects;
 - Immediate interventions;
 - Advocacy proposals; and
 - Collaborative efforts.

13.2.1.4.1
(09-29-2020)
IMD/SPOC Reviews

- (1) All IMD product reviews come into TAS to the IMD/SPOC Program Manager in SA for control and distribution of the review request throughout TAS, as appropriate, based upon subject matter expertise listings. In addition, the IMD/SPOC Program Manager provides the CCNTA an opportunity to review all chapters of IRM 13 and other IRMs primarily owned by TAS. Responsibilities include:
- Representation in examination, appeals, collection disputes, or tax litigation;
 - Advocacy in responding to IRS notices or correcting tax account problems; and
 - Advice about tax matters.
- (2) Clearance Reviews: The IMD clearance reviews ensure changes in IRS policy, authority, and procedures do not cause unnecessary burden on taxpayers or violate taxpayer rights. TAS must clear IMDs before the IRS publishes an IRM that may affect taxpayer rights. TAS does the vast majority of IMD reviews during the normal clearance process.
- (3) Outside of Clearance Process (OCP) Review: In resolving systemic issues, SA may identify needed IMD changes. An OCP recommendation identifies and requests a needed change to an IMD outside of the normal review process.
- (4) For more details on the IMD/SPOC program, see IRM 1.11.13, TAS Internal Management Document (IMD) Program.

13.2.1.4.2
(09-29-2020)
Information Gathering Projects

- (1) Systemic Advocacy has three types of Information Gathering Projects (IGPs).
- Monitor IGPs identify emerging trends or issues generated from new legislation or significant IRS policy, process, or procedural changes and look for potential systemic issues;
 - Research IGPs identify issues that may be systemic but where SA needs to conduct more research into the problem than the issue review process allows; and

- IMD/SPOC IGPs identify issues with changes to IRMs, forms, publication, letters, etc. to improve a process, protect taxpayer rights or reduce taxpayer burden.
- (2) If research indicates SA must take additional advocacy action to resolve the issue, the analyst may reclassify the IGP as an Advocacy Project or Immediate Intervention.
- 13.2.1.4.3
(09-29-2020)
Advocacy Projects
- (1) SA creates Advocacy Projects to:
- Identify and address systemic and procedural issues;
 - Analyze the underlying causes of problems; and
 - Propose corrective action.
- 13.2.1.4.4
(09-29-2020)
Immediate Interventions
- (1) SA creates Immediate Interventions to address issues in the following circumstances:
- They result from an operational issue that causes immediate, significant harm to multiple taxpayers and demands an urgent response;
 - The normal corrective process cannot quickly address them;
 - They have clear sources of the problems; and
 - They are highly visible and sensitive locally, area-wide, or nationally.
- (2) Although Advocacy Projects are similar to Immediate Interventions, the nature of an Advocacy Project does not require immediate action by SA. Advocacy Projects may require more extensive research and negotiation with the IRS than an Immediate Intervention.
- 13.2.1.4.5
(07-16-2025)
Advocacy Proposal
- (1) An advocacy proposal is a formalized process for notifying the BOD by memorandum of unresolved issues identified by TAS. Consider an advocacy proposal for issues creating significant taxpayer rights and burden issues when the IRS refuses to make necessary changes. The EDSA provides the memorandum to the IRS executive in charge of the process. The memorandum provides a history of the issues, agreements reached, and agreements still needed.
- (2) For a detailed discussion of when and how to issue an Advocacy Proposal, see IRM 13.2.5.4.1, Advocacy Proposals.
- (3) If the IRS still does not agree, the EDSA may ask the NTA to consider issuing a TAD.
- 13.2.1.4.6
(09-29-2020)
Collaborative Efforts
- (1) Membership on cross-functional teams, task forces, advocacy issue teams, and councils provide SA with an opportunity to make administrative change recommendations to existing processes. These memberships can also detect and avoid potential harm to taxpayers in proposed IRS processes.
- 13.2.1.5
(07-16-2025)
Assisting the NTA
- (1) SA assists the NTA in the preparation of:
- The reports to Congress ;
 - TADs; and
 - Other work as assigned.

13.2.1.5.1
(09-29-2020)
**Annual Reports to
Congress**

- (1) IRC § 7803(c)(2)(B) requires the NTA to submit two reports each year to the Committee on Ways and Means of the House of Representatives and the Committee on Finance of the Senate. These reports are:
 - The NTA's Fiscal Year Objectives Report to Congress; and
 - The NTA's ARC.
- (2) The NTA can elevate systemic issues and make recommendations for resolution through inclusion in the ARC. In instances where resolution of a systemic issue involves a legislative change, the NTA can include a legislative recommendation in the ARC. SA plays a significant role in developing the ARC by assisting in the identification of the ten Most Serious Problems as well as assisting in identifying topics for other parts of the report.
- (3) For more information about the NTA's Annual Reports to Congress, see IRM 13.2.8, National Taxpayer Advocate's Annual Reports to Congress (NTA ARC).

13.2.1.5.2
(09-29-2020)
**Taxpayer Advocate
Directives**

- (1) Delegation Order 13-3 (formerly DO-250, Rev. 1), IRM 1.2.2.13.3, empowers the NTA to issue TADs. TADs mandate that functional areas make certain administrative or procedural changes to improve a process or grant relief to groups of taxpayers (or all taxpayers). IRM 13.1.4, TAS Authorities, discusses this authority.

Exhibit 13.2.1-1 (07-16-2025)**Terms and Acronyms**

Term	Acronym
Advocacy Efforts	AEs
Advocacy Initiative and Evaluation	AIE
Advocacy Projects	APs
Annual Reports to Congress	ARC
Attorney Advisory Group	AAG
Business Objects Enterprise	BOE
Case Advocacy	CA
Case Advocates	CA
Collaborative Efforts	CE
Deputy Executive Director Case Advocacy	DEDCA
Deputy Executive Director Systemic Advocacy - Proactive Advocacy	DEDSA-PA
Deputy Executive Director Systemic Advocacy - Technical Advocacy	DEDSA-TA
English as a Second Language	ESL
Executive Director, Systemic Advocacy	EDSA
Immediate Intervention	II
Information Gathering Project	IGP
Internal Management Document	IMD
Internal Revenue Code	IRC
Internal Revenue Manual	IRM
Internal Revenue Service	IRS
IRS Restructuring and Reform Act of 1998	RRA 98
June Report to Congress	JRC
Local Taxpayer Advocate	LTA
Low Income Tax Clinic	LITC
Most Serious Problem	MSP
National Taxpayer Advocate	NTA
Operating Division	OD
Out of Clearance Process	OCP

Exhibit 13.2.1-1 (Cont. 1) (07-16-2025)**Terms and Acronyms**

Office of the Division Counsel/Associate Chief Counsel (National Taxpayer Advocate Program)	CC:NTA
Problem Resolution Program	PRP
Program Manager	PM
Research and Analysis	RA
Technical Liaisons	TL
SharePoint™	SP
Subject Matter Expert	SME
Subject Matter Expert Assistance Request	SMEAR
Systemic Advocacy	SA
Systemic Advocacy Management System	SAMS
Systemic Issue and Review Evaluation	SIRE
Tax Forms and Publications	TF&P
Taxpayer Advocate Directive	TAD
Taxpayer Advocate Service	TAS
Taxpayer Advocacy Panel Program Office	TAP
Taxpayer Bill of Rights II	TBOR 2
Taxpayer Correspondence Services	TCS
Technical Analysis Guidance	TAG
Treasury Inspector General for Tax Administration	TIGTA
Taxpayer Services	TS