



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

13.2.3

OCTOBER 17, 2022

EFFECTIVE DATE

(10-17-2022)

PURPOSE

- (1) This transmits revised IRM 13.2.3, Systemic Advocacy, Evaluating and Reviewing Systemic Issues.

MATERIAL CHANGES

- (1) Incorporated IPU 20U1250 issued 11-18-2020 IRM 13.2.3.4.1.5 - Added a new subsection to address timeframes for working an issue on SAMS.
- (2) Updated the Internal Controls section to reflect the required components and format required by IRM 1.11.2, Internal Management Document System, Internal Revenue Manual Process.
- (3) Editorial changes and corrected exhibit references made through-out.

EFFECT ON OTHER DOCUMENTS

This IRM supersedes IRM 13.2.3 dated September 30, 2020. This IRM incorporates IPU 20U1250 issued 11-18-2020 IRM 13.2.3.4.1.5, addressing timeframes when working SAMS issue.

AUDIENCE

Taxpayer Advocate Service, primarily employees within the Office of Systemic Advocacy.

Kim Stewart
Executive Director Systemic Advocacy

13.2.3

Evaluating and Reviewing Systemic Issues

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13.2.3.1
(07-16-2009)
Program Scope and Objectives

- (1) TAS Systemic Advocacy (SA) oversees the Systemic Advocacy Management System (SAMS). Both internal submitters (e.g., IRS employees) and external submitters (e.g., taxpayers) can use SAMS to report systemic issues that adversely impact taxpayers. The issues put on SAMS are reviewed by employees in the Systemic Issue Review & Evaluation (SIRE) group. The goal is resolve the systemic issue (problem), which often involves recommendations to change IRS procedures and processes.
- (2) **Audience:** TAS, primarily employees within SA. The Chief, SIRE who oversees the SAMS Program Manager(s) and program analysts.
- (3) **Policy Owner:** Executive Director Systemic Advocacy (EDSA).
- (4) **Program Owner:** Deputy Executive Director, Systemic Advocacy, Proactive Advocacy (DEDSA-PA).
- (5) **Contact Information.** Employees should contact the Product Content Owner provided on the Product Catalog Information page for this IRM. To recommend changes or make any other suggestions related to this IRM section, see IRM 1.11.6.6, Providing Feedback About an IRM Section - Outside of Clearance.

13.2.3.1.1
(10-17-2022)
Background

- (1) Throughout the Taxpayer Advocacy Service (TAS), employees play a vital role in identifying, analyzing, and resolving broad-based taxpayer problems. These taxpayer problems come to TAS's attention through several sources including offices within TAS, Internal Revenue Service (IRS) employees, taxpayers, practitioners, and other external stakeholders.

13.2.3.1.2
(09-30-2020)
Authority

- (1) Internal Revenue Code (IRC) 7803(c) established the Office of the Taxpayer Advocate to assist taxpayers with resolving problems with the IRS, identify areas in which taxpayers have problems dealing with the IRS, propose changes in the administrative practices of IRS and to identify potential legislative changes to mitigate problems.

13.2.3.1.3
(09-30-2020)
Roles and Responsibilities

- (1) The EDSA reports directly to the NTA. The EDSA has oversight responsibility for two divisions, Proactive Advocacy and Technical Advocacy. The DEDSA-PA and the Deputy Executive Director, Systemic Advocacy, Technical Advocacy (DEDSA-TA) report to the EDSA and are responsible for identifying and raising awareness of systemic issues impacting taxpayers. The DEDSA-PA, along with the Director, Advocacy, Implementation and Evaluation (AIE) have overall responsibility for the review and disposition of issues put on the Systemic Advocacy Management System (SAMS). The Chief, Systemic Issue Review & Evaluation (SIRE) is responsible for the work completed by the two SAMS Program Managers and program analysts.
- (2) The program analysts in SIRE will, as needed, reach out to Subject Matter Experts (SMEs) within the Technical Advocacy Division. The SMEs provide advice and guidance on the root cause of problem(s) and how to resolve the systemic issue.
- (3) The ultimate goals of the advocacy analysts are to ensure the systemic issue is resolved while respecting taxpayer rights and minimizing taxpayer burden.

- 13.2.3.1.4
(09-30-2020)
Program Management and Review
- (1) SA has established several management reviews to assess program effectiveness. One review is the periodic monthly review of the work done by a program analyst in SIRE. The second review is the weekly review of all closed issues by either of the two SAMS Program Managers in SIRE. Finally, a third review is the weekly closed issue review completed by a cross-functional team of various TAS offices.
- 13.2.3.1.5
(09-30-2020)
Program Controls
- (1) The Chief, SIRE, along with the two SAMS Program Managers, prepare a list each week of issues on SAMS that are ready for final review and closing. As needed, SIRE will move the issue to a project team if the resolution of the issue requires additional research and/or negotiation with the IRS.
 - (2) Program Reports - SA uses Business Objects Enterprise (BOE) for the reporting of program objectives (e.g., age of inventory).
 - (3) Annual Review - The DEDSA-PA, is responsible for the annual review of the IRM to ensure the processes and procedures are up-to-date. This responsibility may be delegated to the Director, AIE. The Director of Advocacy Efforts (DAE) has the responsibility for oversight of the yearly program reviews.
- 13.2.3.1.6
(09-30-2020)
Terms/Definitions/ Acronyms
- (1) The use of abbreviations and acronyms are located in IRM 13.2.1, Systemic Advocacy Overview, Exhibit 13.2.1-1, Terms, Definitions and Acronyms, for commonly used TAS terms and abbreviations.
- 13.2.3.1.7
(09-30-2020)
Related Resources
- (1) Additional SA program information and resources are available as provided in IRM 13.2.2, Systemic Advocacy Management System (SAMS) Administration, <https://www.irs.gov/advocate/systemic-advocacy-management-system-sams>
- 13.2.3.2
(09-30-2020)
Systems of Record
- (1) TAS uses both SAMS and SharePoint™ (SP) for recording and managing advocacy efforts such as information gathering projects, advocacy projects, immediate interventions, internal management document reviews, and collaborative efforts.
 - (2) References to SAMS and SP may, in the future, refer to whatever system TAS uses to manage advocacy efforts.
- 13.2.3.3
(09-30-2020)
What is a Systemic Issue?
- (1) IRC 7803(c)(2)(A) states in part that ...“It shall be the function of the Office of the Taxpayer Advocate to... identify areas in which taxpayers have problems in dealings with the IRS.”
It is the responsibility of all TAS employees to identify systemic issues and propose changes in the administrative practices of the IRS, or appropriate legislative changes, to mitigate systemic issues.
 - (2) TAS considers a problem systemic if the impact:
 - Affects multiple taxpayers;
 - Involves IRS systems, policies, or procedures; or,
 - Affects taxpayer rights, increases burden, causes disparate treatment, or involves essential taxpayer services.

13.2.3.4
(09-30-2020)
**Submitting Systemic
Issues**

- (1) All employees should submit systemic issues onto SAMS through the IRS intranet. Individuals, businesses, professional groups, and other external stakeholders may submit systemic issues through the public version of SAMS. SAMS is available on the SA pages of the TAS website at www.irs.gov/SAMS. If speaking with an external stakeholder, caution the stakeholder to omit personally identifiable information (PII) from submissions.
- (2) External submitters may use Form 14411, Advocacy Issue Submission Form. SIRE is responsible for inputting the issues from Form 14411 onto SAMS. Completed forms should be faxed to (855) 813-7412 or sent via email to Systemic.Advocacy@irs.gov.

13.2.3.4.1
(09-30-2020)
**Processing Systemic
Issues**

- (1) Once an issue is submitted through SAMS, it generally goes through a three stage review process to determine how best to address the concern raised.
- (2) The stages involved in reviewing issues include:
 - a. Level 1 - Issue perfection and development;
 - b. Level 2 - Virtual Subject Matter Expert Cross-Functional Review and Analysis; and,
 - c. Level 3 - Cross-functional Director review and issue treatment decision.

13.2.3.4.1.1
(09-30-2020)
**Level 1 - Issue
Perfection and
Development**

- (1) Level 1 issue perfection and development involves a four-step process:
 - a. Issue identification;
 - b. Data perfection and coding;
 - c. Issue development and fact finding; and
 - d. Issue treatment recommendation.
- (2) Issue identification
 - a. All submissions are subject to an initial review by a SIRE employee, generally a SAMS program manager (PM), who analyzes the receipt to determine if SA or another TAS or IRS function is best able or responsible for addressing the underlying systemic issue
 - b. Issue receipts that are more appropriately addressed by another TAS, IRS, or external function are directed to that function. For example, case processing issues may be appropriate for Technical Analysis and Guidance (TAG), IRM/form/publication issues may be appropriate for Internal Management Documents/Single Point Of Contact (IMD/SPOC), complaints about employees may be appropriate for the Treasury Inspector General for Tax Administration (TIGTA) or TAS/BOD management, submissions that present individual problems only, may be appropriate for TAS casework or normal IRS channels. Issues that are appropriate for such functions are transferred or closed with the approval of the receiving party, and processed directly to "Finalize".
 - c. The SAMS PM removes any PII from issue descriptions. In addition, SAMS contains programming to reduce the inadvertent display of PII.
 - d. Within one day of receipt, issue submissions appropriate for SA are made available for assignment to the Level 1 issue review staff.
 - e. The SAMS PM may determine a submission warrants immediate action and raise it directly to the Chief, SIRE and Director, AIE for consideration of immediate action. For additional information, see IRM 13.2.6, *Immediate Interventions*.

- f. Forward, via email, a copy of SAMS submissions raising “taxpayer rights” issues to the designated attorney advisor for Taxpayer Bill of Rights (TBOR) issues.

(3) Data Perfection and Coding

- a. The SAMS PM completes the preliminary coding of each submission including correcting or entering missing description data fields, and entering preliminary key words on the “Details” and “Key Words” tabs.
- b. The SAMS PM also edits the “Short Title” and “Title” fields, as necessary, to accurately reflect and describe the issue. The “Short Title” is formatted using only important key words within the limited space available and is carried over to a variety of management reports. The title may be a longer, but brief, descriptive summary of the issue as more space is available. Both the “Short Title” and “Title” may be revised as the issue is developed to reflect the most accurate description of the concern raised. Keep in mind that other analysts will likely “search” the “Short Title” to look for related issues, issues that are part of the ARC or issues associated with ad-hoc research requests.

(4) Issue Development and Fact Finding (The Data Build)

- a. The Level 1 review includes a detailed building process to gather pertinent data about the issue. The goal is to determine if there is an underlying systemic issue. Reviewers’ documentation in SAMS “Notes” tab may include:
 - Relevant IRM and Servicewide Electronic Research Program (SERP) guidance;
 - Relevant Tax Law information from the Internal Revenue Code, Treasury Regulations, Revenue Procedures and so forth;
 - Completed case example reviews;
 - SAMS issues and work completed or in progress that may be related to the issue described;
 - Consultations with Subject Matter Experts (SMEs) and their findings; and
 - Any and all other pertinent information to make a recommendation to the next stage reviewers about the issue submitted
- b. In some instances a full data build is not warranted. For example, if the issue is a complaint about tax policy in general without the identification of a systemic issue. Level 1 reviewers have the discretion to determine if an issue does not need to have a full data build. As needed, the Level 1 reviewers may consult management (SAMS PMs or Chief, SIRE).
- c. SAMS PMs and Level 1 reviewers generally must attempt to verbally contact the submitter within 7-10 days of the SAMS received date. Reviewer should make an attempt to locate external submitter’s telephone information by a “Google” search of their email address or, if it is a Low-Income Taxpayer Clinic (LITC) Director, through the list of LITCs

If the reviewers need to discuss an issue with the external stakeholder but the stakeholder’s email address is the only contact information available, the reviewer uses language similar to the following in sending an email request. See Exhibit 13.2.3-1, Email Request:

All emails to external stakeholders must include the employee's name, job title, and unique employee identification number. See IRM 13.1.2.3.1, Identify Yourself.

- d. Reviewers should consider contacting a TAS team or project leader when the team or project leader:
 - Has an open project similar to the issue;
 - Is the lead on a potential Most Serious Problem (MSP);
 - Is working with a related task force on a related issue;
 - Can clarify the issue; or
 - Can determine the potential impact of the problem.
 - e. TAS team and project leaders include, but are not limited to, analysts, technical advisors, attorney advisors, and advocacy communities. A team leader or project leader may input their comments directly in "Notes" tab or provide input to the Level 1 reviewer who will post the information in "Notes" tab with identifying information attributing the information to the team or project leader.
 - f. With their manager's approval, issue reviewers may contact the IRS for assistance in understanding an issue
- (5) Issue Treatment Recommendation (Level 1)
- a. After reviewers complete all issue development actions; they:
 - Analyze and summarize their findings
 - Make a recommendation for the treatment of their issue; and
 - Update the preliminary coding and naming of the issue (e.g., Details, Keywords, "Short Title," and "Title") to best reflect the issue as it was developed.
- (6) The Level 1 reviewer moves the issue to the next level on SAMS by using the "Approval" tab
- a. The first "Short Description" box should provide the Level 1 reviewers recommended issue disposition reason code, see Exhibit 13.2.3-2 For example, "ARC/MSP Recommended."
 - b. The second "Closing Comments" box should provide a summary of the reviewer's findings and justification for the recommendation.
- (7) At any point during the review process, a reviewer may elevate an issue to management for immediate action. For additional information, see IRM 13.2.6, *Immediate Interventions*.

13.2.3.4.1.2
(09-30-2020)

**Level 2 - Virtual Subject
Matter Expert
Cross-Functional Review
and Analysis**

- (1) A cross-functional group of SMEs are available to provide input on issues, when needed. These SMEs are from any part of TAS and are available to assist issue reviewers. The Level 1 reviewer can request the assistance of a SME by submitting a Subject Matter Expert Assistance Request (SMEAR) to the manager of the appropriate Technical group. The SME analyzes the available information and provides his or her input to the Level 1 reviewer.
- (2) The assigned SME and/or reviewer will document the additional information discovered during their review in the "Notes" tab.

- (3) At any point during the SME Level 2 review, the SME may recommend an issue for immediate action by elevating the issue to management for immediate action. For additional information, see IRM 13.2.6, *Immediate Interventions*.
- (4) As appropriate the Level 1 reviewer may decide the issue does not have an underlying systemic component. They may recommend closing the issue and not elevating it.
- (5) The reviewer then moves the issue to the next level on SAMS by using the “Approvals” tab. The comment in the “Short Title” should be the same as in the previous block. The “Closing Comment” should be “Input from SME(s)” completed if reviewer obtained input from the SME or “Analyst determination” if no referral to a SME was made.

13.2.3.4.1.3
(09-30-2020)

**Level 3 -
Cross-Functional
Director Review and
Resolution**

- (1) At Level 3, a cross-functional team reviews submissions promoted by Level 1 and Level 2.
- (2) Team members will update the “Notes” tab with any additional information gathered during the Level 3 review.
- (3) They will decide how to address the issue and summarize their decision and rationale. For a description of possible issue resolutions, see Exhibit 13.2.3-2, Issue Disposition Reason Codes..

13.2.3.4.1.4
(09-30-2020)

Issue Resolution

- (1) For most SAMS issues, the Level 3 team decides the best means to address an issue submission. See Exhibit 13.2.3-2, Issue Disposition Reason Codes. Issues processed as Already Resolved, Duplicate, Individual, Related w/the lead’s approval, or Transferred w/the receiving function’s approval do not require Level 3 approval.
- (2) Once the team decides on a disposition, the Chief, SIRE or designee updates each SAMS Issue with the Level 3 comments and processes the issue to “Finalize” workflow status, which forwards the issue to a SAMS PM. The SAMS PM completes the final steps to close the issue and ensures a response is provided to the submitter.
 - a. SAMS PM may respond personally to internal submitters. Summarize the discussion with the submitter on SAMS.
 - b. Responses to external submitters often require a written response, which the SAMS PM may send by email using SAMS automated email notification system.
 - c. These submissions often only have an email address. Reviewers may take additional actions to secure submitter contact information when a formal response is required. See Exhibit 13.2.3-1, Email Request for recommended email language.
 - d. If, during the course of reviewing the issue, the Level 1 reviewer contacts the submitter (internal or external) and the reviewer discusses the closing action, no additional closing contact is necessary. Reviewers must clearly document the contact in SAMS. A documented voice mail message from the reviewer with the closing action and the reviewer’s contact information also satisfies this requirement.
 - e. SAMS PM may respond to submitters via telephone or email (generally sent via the SAMS closing automated email notification system). SAMS

- retains a copy of the closing email message sent via SAMS on the “Notifications” tab. Document all other submitter contacts on the “Notes” tab.
- f. TAS receives most external submissions through IRS.gov. (Some submitters prepare and send Form 14411, Systemic Advocacy Issue Submission to Systemic Advocacy.) Reviewers may take additional action to secure submitter contact information when clarification or more information is needed to review an issue. These actions include conducting a computer search for the submitter’s telephone number and sending a standard pre-approved email with the reviewer’s contact information to request a call from the submitter. See Exhibit 13.2.3-1 for recommended email language.

- (3) SIRE will close duplicate issues from the same submitter by placing the issue in Duplicate status and associating the issues with the original issue. For example, when a submitter enters the same issue more than once (inadvertently, to include additional information, or due to a system error).

- (4) Related issues

- a. A related issue is one that is substantially the same as an issue previously received and requires no additional actions than those necessary for the original issue. Different individuals may submit related issues. SIRE will associate the related issues on SAMS to the original issue and to all other related issues.
For example, the issue of delayed Individual Master File (IMF) refunds to taxpayers with individual taxpayer identification numbers (ITINS) from California is related to the issue of delayed IMF refunds to taxpayers with ITINS from Oregon. Both concern IMF refund delays to taxpayers with ITINS.

- (5) When evaluating issues, the SAMS issue reviewer will look for related issues and consider recommending a new project if one does not exist. The SAMS issue reviewer will provide this information to the Level 3 review team.

13.2.3.4.1.5
(11-18-2020)
**Timeframes for Working
an Issue on SAMS**

- (1) In general, SIRE analysts will review the SAMS issues as quickly as feasible to identify the underlying systemic problem(s), recommend a solution and reduce the harm and burden imposed on taxpayers. In some instances, the systemic issue is so egregious that SA will take immediate action. For example, the underlying issue is creating a severe hardship for taxpayers. In these situations, the timeframe for acting is generally within 1-2 business days. Otherwise, SA will generally take up to 7-10 business days to make an initial contact with the submitter. In general, the recommended treatment for the underlying systemic issue is developed within 40 business days. Some issues can be worked within a few days (e.g., an issue on TAS case processing can be transferred to Technical Analysis and Guidance (TAG) for further guidance). In other instances, the issue may take longer to work. For example, some issues require the assistance of a subject matter expert (SME) to evaluate an underlying systemic issue (e.g., a SME with expertise in IRS processing). The assistance of a SME may add an additional 7-10 business days to “close” an issue. These timeframes are just guidelines, as the workload inventory fluctuations may put pressure on meeting them (e.g., during the filing season).
- (2) The closing of an issue does not necessarily mean the underlying issue has been resolved. SA may determine that additional research or actions are needed to address the problem. For example, the resolution of the problem

may require changes to the Internal Revenue Manual (IRM). In these instances, SA technical liaisons require additional time to write the changes to the IRM and submit them to the IRS for review and acceptance. In other instances, the recommended disposition may require a legislative change. For example, the NTA may recommend such a change in the Annual Report to Congress to advocate for Congressional action to provide relief to taxpayers.

13.2.3.5
(09-30-2020)
Creating Advocacy Efforts

- (1) The SAMS PM creates advocacy efforts on SAMS and assigns them to the appropriate director. Management further assigns this work to employees based on the issue and employee workload.
- (2) With the project director approval, the SAMS PM may complete all of the assignments on SAMS.

13.2.3.5.1
(09-30-2020)
Requests to Create an Information Gathering Project (IGP)

- (1) For an IGP Request:
SA analysts and/or managers can submit a new issue on SAMS with language indicating "IGP Request" in the title and description, Pre-approved (Monitor, Research, or IMD/SPOC) IGP to be assigned to (Project Director "X", Project Manager "X", Team Lead "X"), and describing the purpose of the new IGP. If the IGP request is from a non-management employee, the assigned SA Technical team director, Technical Liaison, or designated management official can provide pre-approval by entering an approval note on the "Notes" tab of the SAMS issue, or sending an email to the SAMS PM(s) or Chief, SIRE. The SIRE staff will process the issue through to create a new IGP as requested within 3 business days.
- (2) Processing IGP Requests:
SAMS issues input to request a pre-approved IGP can be processed directly to "Finalize" and closed, using the information to create the new IGP. No research is needed. These issues are not processed via the Level 1, 2, 3 review procedures. The email notification sent from the SIRE employee (to the requesting employee(s)/management official(s), with a carbon copy (CC) to the SAMS PM, Chief, SIRE, and Director, AIE) is the only required contact for these requests.

Exhibit 13.2.3-1 (09-30-2020)**Email Request**

Dear Submitter,

I'm sending you this email message regarding the issue you submitted on the Systemic Advocacy Management System (SAMS) on [use date above description]. I'd like to discuss this with you; however, due to security concerns, the IRS does not generally correspond with the public via email. Please call me at the telephone number below, so that we can discuss your submission. My office hours are [input your hours and time zone e.g., EDT], Monday thru Friday.

In our experience, a telephone call helps us to reach a successful resolution. So, I encourage you to contact me, if possible. Thank you for your submission and participating in the Systemic Advocacy Program.

Thank you,

Name

Title

Location

Phone

E-mail

Employee ID

Exhibit 13.2.3-2 (09-30-2020)**Issue Disposition Reason Codes**

Reason	Definition
Already Resolved	The problem reported is systemic in nature, or has a systemic component, but was already addressed or resolved by the IRS/TAS (usually via a SERP Alert, IRM update, TASIS articles, etc.). In some cases published guidance already exists.
ARC/MSP	Specific issue is related to or has been addressed via a published MSP, LR, MLI, etc., in previous or current ARC's and JRC's.
Created IGP	The determination is to create an IGP on SAMS to (1) perform additional research on the potential problem and determine the scope (Research IGP), (2) determine if a revision is needed, and/or develop a proposed revision to an IRM, form, publication, or other IMD/SPOC product (IMD/SPOC IGP), or (3) track the development, activity, impact, etc. relating to an IRS initiative, program, or proposal (Monitor IGP).
Created Task Force/ Working Group	The determination is to create a Task Force or Working Group on SAMS to perform further research, determine the scope, and make possible recommendations.
Duplicate	The issue is an exact duplicate (usually by the same submitter).
Individual Issue	Submitter is in need of individual tax assistance or has asked a tax question. IRS and TAS assistance information will be provided via e-mail.
Not a Systemic Issue	The issue usually does not pertain to an IRS procedure, policy, or process problem. Could be a suggestion, related to an outside agency (state, company, bank, etc.), a complaint that is not specific or systemic in nature, etc.
Potential Legislative Recommendation	Problem described can only be resolved through a tax law/legislative change.
Related - Collaborative Effort	Issue is related to or being addressed by TAS/SA via efforts not tracked on SAMS (such as Technical Liaison dealings with the BODs, teams and task forces, conference calls, emails, committees, etc.). This also applies to ARC/MSP topics being developed that have not been addressed in prior ARC/JRC's.
Related - Executive Steering Committee	Issue is being addressed through TAS efforts on an Executive Steering Committee.
Related - IGP	Issue is related to or being addressed by an open Information Gathering Project (on SAMS).
Related - TAS Working Group	Issue is related to or being addressed by a TAS Working Group (on SAMS).
Related - Task Force	Issue is related to or being addressed by a Task Force (on SAMS)
Resolved by SAMS PM	During the research stage of the Level 1 process, the systemic problem, or problem with a systemic component, was resolved as a result of TAS/SA intervention with the IRS.

Exhibit 13.2.3-2 (Cont. 1) (09-30-2020)**Issue Disposition Reason Codes**

Reason	Definition
Systemic Issue Elevated	A known systemic issue exists and the IRS has long term plans in place to overcome existing barriers preventing immediate correction (e.g., programming changes, funding, resources, etc.). The recommendation should include what plans are in place to address the root issue.
Systemic Problem Not Validated	A potential systemic problem could exist, but there is not enough evidence or data to identify a systemic issue. This would also apply if there is not enough information to clarify/define the issue.
Transferred	Issue is not systemic in nature but rather related to another TAS function. It can be transferred to that area for them to address the submission. Case Processing, OAR, and SLA issues are transferred to TAG who then contacts the submitter to address their concern. Other common transfer areas are IMD/SPOC and CSO.
Promoted	Issue needs to be promoted to create an Advocacy Project or Immediate Intervention.

