



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

13.3.1

AUGUST 25, 2025

EFFECTIVE DATE

(08-25-2025)

PURPOSE

- (1) This transmits revises IRM 13.3.1, National Taxpayer Advocate (NTA) Toll-Free Program, NTA Toll-Free Procedures.

MATERIAL CHANGES

- (1) 13.3.1.1 Program Scope and Objectives (2), Added Accounts Management (AM) employees.
- (2) 13.3.1.1 Background (1), Added Accounts Management (AM) employees.
- (3) 13.3.1.4 Program Management and Reviews (1), Added acronym for Joint Operations Center (JOC).
- (4) 13.3.1.1.5 Terms and Definitions, Added acronyms for Case Advocate (CA), and Intake Advocate (IA).
- (5) 13.3.1.1.5 Terms and Definitions, Corrected IRM 13.1.7.23 to 13.1.7.3 TAS Case Criteria.
- (6) 13.3.1.1.6 Acronyms, Now includes table of all acronyms used within this IRM.
- (7) 13.3.1.1.7 Related Resources (1) (2), Updated links for all tools and resources.
- (8) 13.3.1.2 Overview - Receiving Calls on the NTA Toll-Free Intake Line (2) (b), Corrected IRM 13.1.7.2 to 13.1.7.3 TAS Case Criteria and included links for TAS Criteria Determinator.
- (9) 13.3.1.2 Overview - Receiving Calls on the NTA Toll-Free Intake Line (2) (c), Included "Advise the taxpayer it could take up to two (2) weeks to hear from their Case Advocate about their new case or to return the taxpayer's phone call per IRM 21.1.3.18, Taxpayer Advocate Service (TAS) Guidelines."
- (10) 13.3.1.2 Overview - Receiving Calls on the NTA Toll-Free Intake Line (2) (d), Added "NTA assistors using the Finesse Soft Telephone System will use the appropriate status and idle codes found in IRM 13.1.16.8.5.1 Finesse Soft Telephone System."
- (11) 13.3.1.2 Overview - Receiving Calls on the NTA Toll-Free Intake Line (3) (c), Deleted "Taxpayers who have a rotary dial telephone and default through the phone script."
- (12) 13.3.1.2 Overview - Receiving Calls on the NTA Toll-Free Intake Line (4), Corrected IRM from IRM 21.1.1.4(1) through (4) to IRM 21.1.1.4(1) through (5), Communication Skills."
- (13) 13.3.1.2 Overview - Receiving Calls on the NTA Toll-Free Intake Line (11), Deleted previous paragraph to include new information "When providing an IRS employee's name as the point of contact to a taxpayer or their representative, only provide the IRS employee's title (Mr., Mrs., Ms., Miss.) and last name, job title and telephone number of the employee. This information can be found in the TAS Directory or in the Discovery Directory."
- (14) 13.3.1.3 Steps to Take for Specific Situations, Correction done to the response timeframes.
- (15) 13.3.1.3 Steps to Take for Specific Situations, Clarified procedures for taxpayer inquiries on open TAS cases received after hours.
- (16) 13.3.1.3 Steps to Take for Specific Situations (3) (a), Added the use of AMS TAMIS CIW for case status determination.

- (17) 13.3.1.3 Steps to Take for Specific Situations (3) (b), Added guidance for providing CA's contact information.
- (18) 13.3.1.3 Steps to Take for Specific Situations (3) (d), Added guidance for NTA assistors to provide account status information and CCI phone extensions.
- (19) 13.3.1.4, Added new subsection titled Low Income Taxpayer Clinics.
- (20) 13.3.1.5 New TAS Case (1), Corrected IRM 13.1.7.3 and included Exceptions to Taxpayer Advocate Service Criteria. TAS's Criteria Determination Tool can help NTA assistors determine if an inquiry meets TAS criteria.
- (21) 13.3.1.5 New TAS Case (2), TAS has temporarily closed down applications/extensions 1788 (English) and 1789 (Spanish) used to handle NTA toll-free assistors' referrals to TAS. Follow guidance in IRM 21.1.3.18(1) through (8) Taxpayer Advocate Service (TAS) Guidelines to send a Form 911 to TAS if the taxpayer's issue meets case acceptance criteria.
- (22) 13.3.1.5 New TAS Case, Deleted items 5 thru 9.
- (23) 13.3.1.5 (5), Added procedures if an employee has not been trained to work the issue the taxpayer is calling about.
- (24) 13.3.1.6 Closed TAS Cases, Deleted CCI after hours references.
- (25) 13.3.1.7 Unavailability of AMS and/or IDRS (1), Added "If the Taxpayer's issue meets TAS criteria send manual 911 following IRM 13.3.1.4(1)(2)(3), New TAS Cases."
- (26) 13.3.1.7 Unavailability of AMS and/or IDRS, Deleted the reference to transfer a call based on insists on TAS criteria.
- (27) 13.3.1.8, Added new subsection to provide guidance and tools for NTA assistors to use when answering the NTA Toll-Free Intake Line and AMS TAMIS Case Information Window in unavailability
- (28) IPU 24U0418 issued 04-15-2024 IRM 13.3.1.5(3) added note for cases involving Offset Bypass Refunds (OBRs) to input criteria code 10 in the e911, as this will alert TAS employees of this priority referral.
- (29) Editorial changes throughout: corrected references; updated links and terms; and revised to conform with plain language standards.
- (30) Various grammatical, editorial, and link corrections made throughout this IRM.

EFFECT ON OTHER DOCUMENTS

IRM 13.3.1, dated December 10, 2020, is superseded. IRM Procedural Updates issued from December 21, 2020, through March 3, 2025, have been incorporated into this IRM: 20U1341, 22U0267, 23U0323, 24U0340, and 25U0297.

AUDIENCE

These procedures primarily apply to the National Taxpayer Advocate (NTA) Toll-Free assistors in Accounts Management, Taxpayer Services Division. Secondly these procedures apply to TAS Centralized Case Intake (CCI) employees and all IRS employees.

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

13.3.1

NTA Toll-free Procedures

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13.3.1.1
(08-25-2025)
Program Scope and Objectives

- (1) Purpose: This IRM section provides procedures for National Taxpayer Advocate (NTA) assistors (Accounts Management (AM) employees) responsible for answering incoming calls on the NTA's Toll-Free Intake Line (877-777-4778). This IRM section is also applicable to IRS employees directed by management to follow IRM 13.3 or when other IRS IRMs reference IRM 13.3.
- (2) Audience: These procedures primarily apply to the National Taxpayer Advocate (NTA) Toll-Free assistors in Accounts Management, Taxpayer Services Division. Secondly, these procedures apply to TAS Centralized Case Intake (CCI) employees and all IRS employees.
- (3) Policy Owner: The Executive Director Case Advocacy, Intake and Technical Support (EDCA-ITS), who reports to the Deputy National Taxpayer Advocate (DNTPA).
- (4) Program Owner: The EDCA-ITS who reports to the DNTPA.

13.3.1.1.1
(08-25-2025)
Background

- (1) The IRM provides comprehensive guidance and processes to IRS employees (Account Management (AM) employees) who answer incoming calls from taxpayers seeking TAS assistance. The guidance also provides direction for handling inquiries that do not meet TAS criteria or for taxpayers who already have a case in TAS.
- (2) TAS revised IRM 13.3.1 to incorporate:
 - Procedures from the Memorandum of Understanding between Taxpayer Services (TS), Customer Account Services, and the NTA Concerning the Direct Transfer of Telephone Calls from NTA Toll-Free Assistors to Taxpayer Advocate Service Intake Advocates Under a Proof of Concept signed on November 18, 2013.

13.3.1.1.2
(12-21-2020)
Authority

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

13.3.1.1.3
(08-25-2025)
Responsibilities

- (1) The EDCA-ITS is the executive responsible for providing policy and guidance to NTA assistors (AM employees) who answer incoming calls on the NTA Toll-Free Intake Line.
- (2) AM employees assigned to NTA Toll-Free telephone applications should follow the procedures contained in this IRM as well as other resources.
- (3) IRS employees who are directed by management or other IRMs should follow the procedures contained in this IRM as well as other resources.

13.3.1.1.4
(12-21-2020)
Program Management and Review

- (1) Reports for key telephone matrixes associated with the service provided on the NTA Toll-Free Intake Line are derived from phone data captured by the Joint Operations Center (JOC).

13.3.1.1.5
(08-25-2025)
Terms and Definitions

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

Terms	Definitions
Account Management Services (AMS) TAMIS Case Information Window (CIW)	A functionality in AMS that allows AM employees limited access to TAS case information when profiled in AMS with the “NTA User Skill.”
Business Days	Workdays (does not include weekends or holidays).
Case Advocate (CA)	A TAS employee assigned to a taxpayer’s case who is the primary point of contact for inquiries about the case. Employee titles for these TAS CAs appear in the TAMIS CIW as Associate Advocate, Bilingual Associate Advocate, Bilingual Lead CA, Bilingual Senior Associate Advocate, Lead CA, or Senior Associate Advocate.
Initial Research	Research on Integrated Data Retrieval System (IDRS) or other systems to determine the status of taxpayer’s account.
Intake Advocate (IA)	A TAS employee trained to conduct in-depth interviews with taxpayers to confirm TAS criteria, take cases into TAS, provide updates on TAS cases, and other actions per IRM guidance. Taxpayers who the NTA assistors transfer to TAS intake applications will speak to a TAS IA. Also referred to as an Intake Specialist in TAMIS position titles.
NTA Assistor	(1) An AM employee assigned to the NTA telephone applications who management directs to follow procedures in IRM 13.3.1, NTA Toll-Free Procedures. (2) An IRS employee who management directs to follow IRM 13.3. (3) An IRS employee following guidance from another IRS IRM such as IRM 21 directing the employee to IRM 13.3.
TAS Criteria	A set of standards or conditions established by TAS to determine if a taxpayer’s inquiry will become a TAS case; see IRM 13.1.7.3, TAS Case Criteria.

13.3.1.1.6
(08-25-2025)

Acronyms

(1) The following table provides acronyms this IRM section uses:

Acronym	Term
AMS	Account Management Services
CA	Case Advocate
CCI	Centralized Case Intake
CIW	Case Information Window

IA	Intake Advocate
IDRS	Integrated Data Retrieval System
LITCs	Low Income Taxpayer Clinics
LTA	Local Taxpayer Advocate
NTA	National Taxpayer Advocate
OBRs	Offset Bypass Refunds
OPI	Over the Phone Interpreter
POA	Power of Attorney
SERP	Servicewide Electronic Research Program
TAMIS	Taxpayer Advocate Management Information System
TAS	Taxpayer Advocate Service
TPP	Taxpayer Protection Program
TS	Taxpayer Services

13.3.1.1.7
(08-25-2025)

Related Resources

- (1) NTA assistors will use a variety of tools, in conjunction with this IRM when answering the NTA Toll-Free Intake Line. Below are some of the most commonly used tools:
 - a. *TAS Zip Code Routing and Toll-Free Resources*;
 - b. *Publication 2105, Why Do I Have to Pay Taxes?*;
 - c. *Servicewide Electronic Research Program (SERP)*;
 - d. *Telephone Numbers (The Source)*;
 - e. *TAS Criteria Determination Tool* ; and
 - f. *SERP Telephone Transfer Guide (TTG)*.
- (2) In addition to the tools listed above, other relevant IRMs NTA assistors will use but are not limited to when answering incoming calls received on the NTA Toll-Free Intake Line are:
 - a. IRM 11.3, Disclosure of Official Information;
 - b. IRM 13.1.7, Taxpayer Advocate Service (TAS) Case Criteria;
 - c. IRM 13.1.16.8.5.1, Finesse Soft Telephone System;
 - d. IRM 21, Customer Account Services;
 - e. IRM 25.4.1, Potentially Dangerous Taxpayer;
 - f. IRM 25.23.3, IMF Non-Tax Related IDT and Specialized Programs; and
 - g. IRM 25.25.10, Frivolous Return Program.

13.3.1.2
(08-25-2025)
**Overview - Receiving
Calls on the NTA
Toll-Free Intake Line**

- (1) TAS established its Centralized Case Intake (CCI) operation to enable taxpayers seeking TAS assistance to speak directly with a TAS CCI Intake Advocate (IA). Accounts Management (AM) employees assigned to the NTA application or other IRS employees who are directed to IRM 13.3.1 will follow the guidance in the procedures based on the specifics of the taxpayer's inquiry.

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- (2) The following are guiding principles for the NTA Toll-Free Intake Line:
 - a. All employees are encouraged to assist taxpayers and resolve inquiries when normal procedures can fully resolve the inquiry or complaint. This should be a primary goal of all employees. The NTA assistor should not make a referral to TAS if they can resolve the issue.
 - b. Any taxpayer indication or inference of hardship should be taken at face value and construed to meet TAS criteria. Refer to IRM 13.1.7.3, TAS Case Criteria, and IRM 13.1.7.5, Same Day Resolution by Operations. *TAS's Criteria Determination Tool* can help NTA assistors determine if an inquiry meets TAS criteria.
 - c. NTA assistors should refrain from giving taxpayers a false sense of confidence that TAS has the authority to immediately fix or provide relief for all problems. Instead, NTA assistors should take a conservative approach when a taxpayer's inquiry meets TAS criteria. The NTA assistor should inform the taxpayer that a TAS IA will review their inquiry for further evaluation. Advise the taxpayer it could take up to two weeks to hear from their Case Advocate about their new case or to return the taxpayer's phone call per IRM 21.1.3.18, Taxpayer Advocate Service (TAS) Guidelines. Additionally, TAS is committed to assisting taxpayers and will review their case for opportunities for relief within the confines of the law.
 - d. NTA Assistors using the Finesse Soft Telephone System will use the appropriate status and idle codes found in IRM 13.1.16.8.5.1, Finesse Soft Telephone System.
- (3) NTA assistors assigned to answer calls received on the NTA Toll-Free Intake telephone number (1-877-777-4778) may receive calls from taxpayers who:
 - a. Have contacted the NTA Toll-Free Intake Line previously about the same issue or
 - b. Identify their problems as meeting TAS criteria and are routed to the NTA application via touch tone responses from their phones.
- (4) The NTA assistor should state the following when connected to the caller: "National Taxpayer Advocate Intake Line" and then follow the guidance in IRM 21.1.1.4(1) through (5), Communications Skills.
- (5) NTA assistors will follow disclosure procedures in IRM 21.1.3.2.3, Required Taxpayer Authentication.
- (6) When responding to a third party (anyone other than the taxpayer), NTA assistors should follow guidance found in IRM 21.1.3.3, Third-Party (POA/TIA/F706) Authentication.
- (7) NTA assistors should probe and research the taxpayer's inquiry to determine if they can resolve the issue per IRM 13.1.7.5, Same Day Resolution by Operations. If this is not possible, they should determine if the taxpayer meets TAS criteria by utilizing systems such as IDRS and AMS. See IRM 13.1.7.3, TAS Case Criteria. NTA assistors should also be familiar with IRM 13.1.7.4, Exceptions to Taxpayer Advocate Service Criteria.
- (8) If the taxpayer's inquiry meets TAS criteria, take the appropriate actions found in IRM 13.3.1.5(1) through (4), New TAS Cases.
- (9) If the taxpayer's problem does not meet TAS criteria (**e.g.**, the taxpayer is contacting the IRS for the first time about a refund or dialed the incorrect IRS number in the notice or letter), the NTA assistor will transfer the call to the

correct telephone application/extension. (NTA assistors can use the *Service-wide Electronic Research Program (SERP) Telephone Transfer Guide*, *SERP Alerts*, or information found in the letter or notice as a resource for making this determination. When appropriate, the NTA assistor will also follow IRM 21.1.3.2.5, Initial Authentication Transfer Procedures/Transfer PIN for inquiries associated with the taxpayer's account. The NTA assistor cannot provide or accept a PIN for any account with unresolved Taxpayer Protection Program (TPP) issues.

- (10) If the taxpayer needs more information about TAS after the NTA assistor informs them that their issue does not meet TAS criteria:
 - a. Explain the purpose of TAS. TAS is an independent organization within the IRS that helps taxpayers resolve tax problems that have not been resolved through normal channels. TAS is not a substitute for established IRS procedures or the formal Appeals process. TAS cannot reverse legal or technical tax determinations; and
 - b. Transfer the call to the appropriate telephone application.
- (11) When providing an IRS employee's name as the point of contact to a taxpayer or their representative, only provide the IRS employee's title (Mr., Mrs., Ms., Miss) and last name, job title, and telephone number of the employee. This information can be found in the *TAS Directory* or in *Discovery Directory*.

13.3.1.3
(08-25-2025)
**Steps to Take for
Specific Situations**

- (1) As per agreement, TAS CCI locations close at 8 p.m. EST (7 p.m. CST, 6 p.m. MST, 5p.m. PST). For taxpayer inquiries on open TAS cases after these hours, NTA assistors will add a note using the Account Management Services (AMS) Taxpayer Advocate Management Information System (TAMIS) Case Information Window (CIW) requesting that the Case Advocate (CA) contact the taxpayer. Provide the taxpayer with the name of the CA and their phone number (only provide the IRS employee's title (Mr., Mrs., Ms., Miss) and last name). Inform the taxpayer they will be contacted within two weeks.
- (2) For inquiries related to TAS closed cases, follow IRM 13.3.1.6, Closed TAS Cases.
- (3) If there is an open TAS case involving the same issue(s) and there is any indication of one of the following **Special Circumstances**:
 - Immediate economic harm to the taxpayer;
 - The taxpayer indicates they have not been able to contact their CA;
 - The taxpayer expresses dissatisfaction with how their TAS case is being handled; or
 - The taxpayer specifically requests to speak to a TAS employee:
 - a. Use the AMS TAMIS CIW to determine the case status in TAS and confirm the taxpayer has the correct telephone number for their CA. IRM 13.3.1.5
 - b. If the taxpayer did not have the CA's number or it was incorrect, provide the CA's name (only provide the IRS employee's title (Mr., Mrs., Ms., Miss) and last name), job title, and telephone number. Transfer the call to CCI per IRM 13.3.1.5(3) and (4), New TAS Cases.
 - c. If the taxpayer or representative has the correct telephone number, provide them the information of the CA's manager and Local Taxpayer Advocate (LTA). Provide the IRS employee's title (Mr., Mrs., Ms., Miss)

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and last name, job title, and telephone number. This information can be found in the *TAS Directory* or in *Discovery Directory*.

- d. Transfer the call to CCI (extension 1791 (Express Lane English) or 1792 (Express Lane Spanish)). IRM 13.3.1.5 NTA assistors who receive an inquiry from a taxpayer whose case is currently open in TAS should attempt to provide the taxpayer with as much information as possible about the status of their account on IDRS.

- (4) If there is an open TAS case and the NTA assistor identified **no Special Circumstance** after the discussion with the taxpayer, take the following actions:

- a. If the taxpayer has not waited the required amount of time for contact (two weeks), ask the taxpayer to be patient and provide the taxpayer the CA's information (only provide the IRS employee's title (Mr., Mrs., Ms., Miss.) and last name) found in AMS TAMIS CIW, if available. NTA assistors who receive an inquiry from a taxpayer whose case is currently open in TAS should attempt to provide the taxpayer with as much information as possible about the status of their account on IDRS.

Note: During the initial case intake and assignment process, the AMS TAMIS CIW will also display the names of employees who are not CAs but whose names appear along the way in the AMS TAMIS CIW prior to final case assignment. Do not provide their contact information to the taxpayer. Some of these employee titles are: Intake Specialist, Associate Advocate Manager, Secretary, LTA or other titles. **Only provide taxpayers information about the TAS CA** (e.g., Associate Advocate, Bilingual Associate Advocate, Bilingual Lead CA, Bilingual Senior Associate Advocate, Lead CA, or Senior Associate Advocate) and only provide the IRS employee's title (Mr., Mrs., Ms., Miss) and last name.

- b. If TAS has not assigned a CA, inform the taxpayer that their case is important to TAS but that it has not yet been assigned the specific CA who will work their issue(s). Provide the taxpayer with the general office number for the LTA (only provide the IRS employee's title (Mr., Mrs., Ms., Miss) and last name). Find this information in the *TAS Directory* and ask the taxpayer to be patient.
- c. Enter a new history item in the "New History" field of the AMS TAMIS CIW and save. This information will be saved in AMS and TAMIS histories.
- d. If the CA has contacted the taxpayer but the taxpayer no longer has the CA's contact information, provide the taxpayer with the information from the AMS TAMIS CIW (only provide the IRS employee's title (Mr., Mrs., Ms., Miss) and last name) and enter a history item.

- (5) If a taxpayer with an open case informs you that they waited on hold for more than 90 minutes after their transfer to the TAS intake application but their call was disconnected prior to speaking with a TAS IA, the NTA assistor will:

- a. Inform the taxpayer that you will complete a NTA fax sheet (located on the *TAS Zip Code Routing and Toll-Free Resources SharePoint page* and check the "Taxpayer Request Immediate CA Contact" block) and send to the local office using the office's EEFax number.
- b. Apologize to the taxpayer and ask if they would like to be transferred again to the TAS intake application. If so, transfer the call per IRM 13.3.1.5(3) and (4), New TAS Cases.

- c. Provide the taxpayer with the name and phone number of the CA (only provide the IRS employee's title (Mr., Mrs., Ms., Miss.) and last name).
 - d. Inform the taxpayer that they should be contacted within two weeks.
 - e. Send the completed fax sheet immediately to the local office's EEFax fax number and add a history item to the case.
- (6) If the taxpayer has never contacted TAS before and the problem meets TAS criteria, follow the directions in IRM 13.3.1.5(1) through (4), New TAS Cases.
- (7) If an NTA assistor previously informed the taxpayer that they solved the taxpayer's problem during their phone conversation, but research shows an NTA assistor did not resolve it:
 - a. Follow the procedures in IRM 13.3.1.2, Overview - Receiving Calls on the NTA Toll-Free Intake Line.
- (8) If the taxpayer requests TAS assistance, but their issue does not meet TAS criteria, follow the guidance in IRM 13.3.1.2(9), Overview - Receiving Calls on the NTA Toll-Free Intake Line.
- (9) If the taxpayer insists on TAS assistance, but their issue does not meet TAS criteria, follow the guidance in IRM 13.3.1.2(10), Overview - Receiving Calls on the NTA Toll-Free Intake Line.
- (10) If there are any freeze codes on an account, do not take any action without complete IDRS research per IRM 21.5.6.3 , Researching Freeze Codes.
- (11) If the taxpayer's preferred language is Spanish but they reached the NTA English application, provide the taxpayer with the NTA Toll-Free number (1-877-777-4778) and ask them to call again and listen for the Spanish prompt of the message.
- (12) If the taxpayer requires a language other than English or Spanish, the NTA assistor should follow guidance in IRM 21.1.1.5, Over the Phone Interpreter Service (OPI) Applications.
- (13) If the taxpayer insists on speaking with the NTA, explain to them that you are

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provide taxpayers with the direct phone numbers to the National Taxpayer Advocate or the Deputy National Taxpayer Advocate.

13.3.1.4
(08-25-2025)
Low Income Taxpayer Clinics

- (1) Low Income Taxpayer Clinics (LITCs) represent individuals whose income is below a certain level and need to resolve tax problems with the IRS. LITCs are independent from the IRS and TAS. LITCs can represent taxpayers in Tax Court as well as with the IRS.
- (2) The Taxpayer First Act (section 1402) allows IRS employees to provide taxpayers with information about the availability of LITCs, locations, contact information, and eligibility requirements. See *SERP - LITC - Who/Where*. Also, *Pub 4134*, Low Income Taxpayer Clinic List, provides a list of all organizations that are current LITC grant recipients, the type of services offered, the languages served in addition to English, and contact phone numbers. LITCs represent low-income individuals in disputes with the IRS, including audits,

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appeals, collection matters, and federal tax litigation. LITCs can also help taxpayers respond to IRS notices and correct account problems.

- (3) Low-income taxpayers who need assistance in resolving a tax dispute with the IRS may qualify for assistance from an LTC. Similarly, taxpayers who speak English as a second language and need help understanding taxpayer rights and responsibilities may qualify for assistance from an LTC. LITCs provide all services at little or low cost. Eligible taxpayers must normally have incomes that do not exceed 250 percent of the Federal Poverty Guidelines. You can find LTC income eligibility guidelines at *Low Income Taxpayer Clinics / Internal Revenue Service (irs.gov)*.
- (4) NTA assistors may refer taxpayers to LITCs to resolve tax problems with the IRS and provide information about taxpayer rights and responsibilities in different languages for individuals who speak English as a second language. Referrals to LITCs may include finding the location(s) of the nearest LTC(s) and providing the eligibility requirements, locations, and contact information found in *Pub 4134*, Low Income Taxpayer Clinic List. NTA assistors can locate LTC sites via SERP Who/Where under Low Income Taxpayer Clinics.
- (5) LITCs usually do not provide tax return preparation assistance so do not refer taxpayers to an LTC for routine tax return preparation. Taxpayers should contact the LTC for specific services provided at that location.

13.3.1.5 (08-25-2025) New TAS Cases

- (1) Probe and research the taxpayer's inquiry to determine if you should refer the issue to TAS. See IRM 13.1.7.3, TAS Case Criteria, for guidance. NTA assistors should also be familiar with IRM 13.1.7.4, Exceptions to Taxpayer Advocate Service Criteria. TAS's *TAS Criteria Determination Tool* can help NTA assistors determine if an inquiry meets TAS criteria.
- (2) TAS has temporarily closed down applications/extensions 1788 (English) and 1789 (Spanish) used to handle NTA Toll-Free assistors' referrals to TAS. Follow guidance in IRM 21.1.3.18(1) through (8), Taxpayer Advocate Service (TAS) Guidelines, to send a Form e911 referral to TAS if the taxpayer's issue meets case acceptance criteria.
- (3) When referring potential new taxpayers to TAS, complete the actions in a) through j) below in AMS. If the taxpayer has an open TAS case, review AMS history to determine if information requested in a) through j) below is present and accurate. Update any information that is not accurate or up to date. If there is no information in the AMS history, enter the information indicated below:
 - a. In AMS, select the issue "NTA Toll-Free," Reason for Access: "Incoming Phone Call," MFT/TAX Period the taxpayer is requesting assistance and enter the literal "CCI";
 - b. Best telephone number for TAS to make contact (indicate whether home, cell, or business);
 - c. Best time to call the taxpayer/Power of Attorney (POA) between 8 a.m. and 5 p.m. local time;
 - d. Name of the person to contact (Mr./Ms./POA, etc.);
 - e. Tax year(s) involved;
 - f. Clear and complete explanation of the issue(s) and problem(s);

- g. Research/actions you completed (*e.g.*, payment issue - researched IDRS CC TXMOD and did not locate payment; researched CC ENMOD and no acknowledgment of correspondence; more than 60 days since taxpayer sent correspondence, etc.).
- h. If the case is closed, enter "TAS closed case" and the case file number of the closed case in AMS history;
- i. Applicable TAS criteria code; and,

Note: For cases involving Offset Bypass Refunds (OBRs) input criteria code 10 in the e911, as this will alert TAS employees of this priority referral.

- j. Notate that you verified the taxpayer's address (the e911 systemically populates with the IDRS address of the taxpayer, but the NTA assistor can update the e911 address if necessary).
- (4) Transmit the e911 and advise the taxpayer it could take up to two (2) weeks to hear from their Case Advocate about their new case or to return the taxpayer's phone call. Advise the taxpayer of the 877-777-4778 phone number for follow up.
 - (5) If an employee has not been trained to work the issue the taxpayer is calling about (*i.e.* BMF cases) an AMS e-911 should not automatically be sent to TAS. Instead the employee should follow the guidance in IRM 21.3.5.4.1, When to Prepare a Referral, and the related IRM sections. TAS will only accept cases that meet its case acceptance criteria. Transmit the Form 4442 and advise the taxpayer that IRS will contact them within 30 calendar days.

13.3.1.6
(08-25-2025)
Closed TAS Cases

- (1) If there is an inquiry regarding a closed TAS case, identify the tax years involved, review the TAMIS history and research the appropriate resources to determine if the inquiry is a new unrelated issue that requires a new case or if the closed case may require reopening.
- (2) Reasons for reopening a TAS case may include:
 - Additional information provided by the taxpayer that was not previously considered;
 - An IRS error prevented case resolution;
 - A late response from the taxpayer on a case that TAS closed due to no response;
 - The taxpayer is dissatisfied with the resolution of the case; or
 - The case relates to an ICT/IVO Form 1040-X that was not processed within 90 days of filing. See IRM 13.1.21.2.2.23.1, Pre-Refund Wage Verification Hold (PRWVH)
- (3) If the NTA assistor cannot resolve the issue, document that fact in the AMS TAMIS CIW history field.
- (4) If the NTA assistor believes the inquiry meets TAS criteria, the assistor will transfer the caller to CCI during normal business hours.
- (5) If after 7 p.m. CST (regardless of the time zone of the caller) complete the NTA Toll-Free fax sheet located on the *TAS Zip Code Routing and Toll-Free Resources* page and check the "Potential Reopen" block.
- (6) Send the completed sheet via fax the same day to the LTA's office that closed the case. Use the office's EEFax fax number in the directory.

13.3 National Taxpayer Advocate (NTA) Toll-Free Program

- (7) Note in AMS that you faxed the NTA Toll-Free fax sheet to the LTA office that closed the case.
- (8) Provide the taxpayer with the address and general office phone number of the LTA's office.
- (9) Inform the taxpayer that TAS will contact them within one workday for criteria 1-4 cases and three workdays for criteria 5-9 cases.
- (10) If the taxpayer calls back after the three business days have elapsed and informs the NTA assistor TAS has not contacted them with a decision, follow guidance in IRM 13.3.1.5(1) through (3), New TAS Cases.

13.3.1.7 (08-25-2025) Unavailability of AMS and/or IDRS

- (1) If **AMS** is unavailable/down, probe and research the taxpayer's inquiry to determine if you should refer the issue to TAS. See IRM 13.3.1.2, Overview - Receiving Calls on the NTA Toll-Free Intake Line, for guidance. If the taxpayer's issue meets TAS criteria, send manual Form 911 following IRM 13.3.1.5(1) through (3), New TAS Cases.

Note: For cases involving Offset Bypass Refunds (OBRs), input criteria code 10 in the e911, as this will alert TAS employees of this priority referral.

- (2) If the taxpayer's issue does not meet TAS criteria, transfer the call to the appropriate telephone application per IRM 13.3.1.2(9), Overview - Receiving Calls on the NTA Toll-Free Intake Line.
- (3) If the taxpayer requests TAS assistance, but the problem does not meet TAS criteria, explain the purpose of TAS per IRM 13.3.1.2(10), Overview - Receiving Calls on the NTA Toll-Free Intake Line.
- (4) If the taxpayer insists on TAS assistance, follow the procedures in IRM 13.3.1.2(10), Overview - Receiving Calls on the NTA Toll-Free Intake Line.
- (5) If IDRS or other systems needed to make a determination regarding TAS criteria are unavailable/down, inform the caller that systems are down and request they call back at a later time.

13.3.1.8 (08-25-2025) AMS TAMIS Case Information Window Unavailability

- (1) NTA assistors will use a variety of tools in conjunction with this IRM when answering the NTA Toll-Free Intake Line. Refer to IRM 13.3.1.1.7, Related Resources. IRM 13.3.1.6
- (2) TAS will notify Taxpayer Services (TS) NTA managers when TAMIS is down. NTA assistors should:
 - a. Research AMS history to determine if a TAS case exists. If there is an open TAS case, follow guidance in IRM 13.3.1.3, Steps to Take for Specific Situations;
 - b. If no TAS case exists, follow the guidance in IRM 13.3.1.5, New TAS Cases; and
 - c. If the call is regarding a closed case in TAS, follow the steps in IRM 13.3.1.6, Closed TAS Cases.