



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

13.9.1

DECEMBER 12, 2025

EFFECTIVE DATE

(12-12-2025)

PURPOSE

- (1) This transmits revised IRM 13.9.1, The National Taxpayer Advocate Office, Procedures for Taxpayer Advocate Directives.

MATERIAL CHANGES

- (1) IRM 13.9.1.1, updated per April 4, 2024 email from IRS Commissioner, Leadership structure change began April 7; W&I becomes Taxpayer Services division.
- (2) IRM 13.9.1.1.2, updated per April 4, 2024 email from IRS Commissioner, Leadership structure change began April 7; W&I becomes Taxpayer Services division.
- (3) IRM 13.9.1.1.4, removed term Deputy Commissioner per April 4, 2024 email from IRS Commissioner, Leadership structure change began April 7; W&I becomes Taxpayer Services division, there is only one Deputy Commissioner so there is no longer a need to include a definition.
- (4) IRM 13.9.1.1.4 (3) added an important clarification to when TAS would seek assistance from Counsel.
- (5) IRM 13.9.1.2, updated per April 4, 2024 email from IRS Commissioner, Leadership structure change began April 7; W&I becomes Taxpayer Services division.
- (6) IRM 13.9.1.3, updated per April 4, 2024 email from IRS Commissioner, Leadership structure change began April 7; W&I becomes Taxpayer Services division.
- (7) IRM 13.9.1.3.2, updated per April 4, 2024 email from IRS Commissioner, Leadership structure change began April 7; W&I becomes Taxpayer Services division.
- (8) IRM 13.9.1.4, updated per April 4, 2024 email from IRS Commissioner, Leadership structure change began April 7; W&I becomes Taxpayer Services division.
- (9) Editorial and grammatical changes were made throughout IRM 13.9.1.

EFFECT ON OTHER DOCUMENTS

IRM 13.9.1, dated 02-16-2023, is superseded.

AUDIENCE

Taxpayer Advocate Service and all Operating Divisions and Functions

Erin M. Collins
National Taxpayer Advocate

13.9.1

Procedures for Taxpayer Advocate Directives

Table of Contents

13.9.1.1 Program Scope and Objectives

13.9.1.1.1 Background

13.9.1.1.2 Authority

13.9.1.1.3 Roles and Responsibilities

13.9.1.1.4 Program Management and Review

13.9.1.1.5 Terms

13.9.1.1.6 Acronyms

13.9.1.2 The Pre-TAD Process

13.9.1.3 The TAD Process

13.9.1.3.1 Examples of When TADS May Be Issued and to Whom

13.9.1.3.2 The Content of a TAD

13.9.1.4 The TAD Appeal Process

13.9.1.1
(12-12-2025)
Program Scope and Objectives

- (1) **Purpose:** This section contains procedures relating to Taxpayer Advocate Directives (TADs).
- (2) **Audience:** The primary users of this IRM are the National Taxpayer Advocate (NTA), the heads of all IRS Operating Divisions (ODs) or functions, the IRS Deputy Commissioner, the Commissioner of Internal Revenue, and the staff of these senior leaders.
- (3) **Policy Owner:** The NTA owns the policies contained herein.
- (4) **Program Owner:** The NTA administers the TAD process.
- (5) **Primary Stakeholders:** All IRS employees are stakeholders in the TAD process.

13.9.1.1.1
(02-16-2023)
Background

- (1) Pursuant to Delegation Order (DO) 250, effective March 17, 1998, IRS Commissioner Rossotti delegated the authority to issue TADs to the NTA.
- (2) DO 250 explained that a TAD enables the NTA to direct improvements to IRS operations or to grant relief to groups of taxpayers (or all taxpayers) in much the same way that the NTA may use a Taxpayer Assistance Order (under IRC 7811) to order relief for individual taxpayers.
- (3) According to a “note to reviewers,” IRS Commissioner Rossotti revised DO 250 on January 17, 2001, to remove the procedures for issuing TADs from the DO because “[these procedures are more appropriately set forth in documents such as the Internal Revenue Manual.”
- (4) DO 250 (Rev. 1) was subsequently renumbered as DO 13-3 and the authority to modify or rescind a TAD was given to both the Deputy Commissioner for Services and Enforcement and the Deputy Commissioner for Operations Support.
- (5) Section 1301(a) of the Taxpayer First Act (P.L. 116-25), which Congress enacted on July 1, 2019, establishes a timeline for the TAD appeal process. It also requires the NTA to identify in the Annual Report to Congress any TAD that the IRS did not honor in a timely manner.

13.9.1.1.2
(12-12-2025)
Authority

- (1) DO 13-3, IRM 1.2.2.13.3, Delegation Order 13-3 (formerly DO-250, Rev. 1), Authority to Issue Taxpayer Advocate Directives, grants the NTA authority to issue TADs. It states that the NTA may issue a TAD to “mandate administrative or procedural changes to improve the operation of a functional process or to grant relief to groups of taxpayers (or all taxpayers) when implementation will protect the rights of taxpayers, prevent undue burden, ensure equitable treatment or provide an essential service to taxpayers.” If agreed upon, IRC 7803(c)(5)(A) provides that the IRS Commissioner or Deputy Commissioner shall ensure compliance with such directive not later than 90 days after its issuance.
- (2) The DO also grants authority to modify or rescind a TAD to the NTA and the Deputy Commissioner. The NTA and Deputy Commissioner may not redelegate the authority to issue, modify, or rescind a TAD.
- (3) IRC 7803(c)(5)(B) grants the NTA the authority to appeal a TAD to the IRS Commissioner.

13.9.1.1.3
(12-12-2025)
**Roles and
Responsibilities**

- (1) All TAS employees are responsible for observing and elevating situations where an administrative process needs changing to protect the rights of taxpayers, prevent undue burden, ensure equitable treatment of taxpayers, or provide essential services to taxpayers.
- (2) The IRS official to whom a TAD is addressed timely responds to the TAD by either complying with, asking for modification or, or rejecting the TAD. If the responsible official or others in their 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 TAD.

13.9.1.1.4
(12-12-2025)
**Program Management
and Review**

- (1) The NTA will summarize TAD activity in the Annual Report to Congress as required by IRC 7803(c)(2)(B)(ii) and may include copies of TADs in these reports (redacted, if necessary).
- (2) The NTA will identify in the Annual Report to Congress, any TADs the IRS did not honor in a timely manner, as required by IRC 7803(c)(2)(B)(ii)(VIII).
- (3) TAS may publish TADs, TAD appeals, and the IRS's formal response to TADs on the TAS website after making any necessary redactions. Before publication of the document, TAS shall seek assistance from the Division Counsel/ Associate Chief Counsel (National Taxpayer Advocate Program) to answer any redaction questions and review the redacted document.

13.9.1.1.5
(12-12-2025)
Terms

- (1) The following table contains terms that this IRM uses.

Term	Definition
Proposed Taxpayer Advocate Directive	A proposed TAD is a written communication from the NTA that recommends action (or forbearance of action) to address a systemic problem that affects multiple taxpayers, which TAS has brought to the attention of the responsible head of office.
Taxpayer Advocate Directive	A TAD is a tool that the NTA may use to elevate systemic issues that affect multiple taxpayers to ensure that IRS senior leadership is fully informed of urgent and significant issues and the NTA's recommendations to address those issues.

13.9.1.1.6
(10-08-2020)
Acronyms

- (1) The following table contains acronyms that this IRM uses.

Acronym	Definition
DO	Delegation Order
IRC	Internal Revenue Code
IRM	Internal Revenue Manual
IRS	Internal Revenue Service
NTA	National Taxpayer Advocate
OD	Operating Division
P.L.	Public Law
TAD	Taxpayer Advocate Directive

13.9.1.2
(12-12-2025)
The Pre-TAD Process

- (1) While the TAD process itself provides responsible IRS officials an opportunity to address the NTA's concerns, the communications that precede a TAD provide additional opportunities for the OD or function to address the concerns and work with the NTA to resolve issues.
- Before issuing a proposed TAD, TAS generally attempts to work with the process owner(s) to implement change. See IRM 13.2, Systemic Advocacy (discussing informal communications and advocacy proposals).
 - Before the NTA issues a TAD, TAS normally communicates the NTA's concerns to the responsible OD or function using a proposed TAD. A proposed TAD can be in the form of a memorandum or an email communication from the NTA to a head of office, the Deputy Commissioner, or any leadership position between the head of office and Deputy Commissioner, as applicable. The proposed TAD will include or reference one or more actions to address a problem with an IRS operation of a functional process affecting a group of taxpayers (or all taxpayers).
- (2) A Most Serious Problem in an Annual Report to Congress is not a proposed TAD.
- (3) A proposed TAD may specify a period of no less than 15 days to respond. If the proposed TAD does not specify a period, the recipient will have 90 days to respond. Only the NTA may grant an extension of the period to respond. The NTA will grant reasonable requests to extend the period to respond.
- If the responsible OD or function does not agree to take the proposed action(s) to address the problem, it will provide a written explanation of the reasons. The response can be in the form of a memorandum or email communication from the head of office to the NTA. It may include a counterproposal for addressing the problem.
 - The NTA may agree with the OD or function that the TAD warrants no action, accept an alternative suggestion, or accept a proposal by the OD or function to work with TAS on a solution. The NTA will inform the OD or function within 60 days whether the NTA will agree or if the NTA plans to pursue a TAD or other avenue to address the concern.
 - There is no appeal of a proposed TAD.

- (4) The NTA will provide a copy of any proposed TAD to the Deputy Commissioner.

13.9.1.3 (12-12-2025)

The TAD Process

- (1) The NTA may issue a TAD to the Deputy Commissioner if the head of the responsible OD or function does not timely respond to a proposed TAD, or if the response does not fully address the NTA's concerns. The NTA will provide a copy of any TAD (and any modification to a TAD) to the IRS Commissioner so that the IRS Commissioner may timely fulfill the duties under IRC 7803(c)(5). The NTA will also provide a copy of the TAD to the head of the responsible OD or function.
- (2) Although TAS generally issues a proposed TAD before a TAD, if the NTA determines that the problem is immediate in nature and a delay in addressing it would have a significant negative impact on taxpayers, the NTA may issue a TAD without first issuing a proposed TAD.
- (3) While a TAD is pending, the OD or function is not required to take the action(s) specified in the TAD. It may continue normal operations; however, it will not take any action that would make it impossible for the IRS Commissioner or Deputy Commissioner to ensure that the OD or function complies with the TAD within the 90 day period(s) provided by IRC 7803(c)(5). If an assessment or collection statute of limitation is set to expire, the IRS is not prohibited from protecting the statute while the appeal of a TAD is under consideration.
- (4) The Deputy Commissioner will modify, rescind, or ensure compliance with the TAD by the response date, a date not earlier than 45 days and not later than 90 days after its issuance. The NTA will grant reasonable requests to extend the period to respond, not to exceed the 90-day period provided in IRC 7803(c)(5)(A). If the Deputy Commissioner modifies or rescinds the TAD, the Deputy Commissioner will provide the NTA with a written explanation of the reasons.

13.9.1.3.1 (10-08-2020)

Examples of When TADS May Be Issued and to Whom

- (1) **TAD Following a Proposed TAD.** The NTA issues a proposed TAD in the form of an email communication to the head of an OD or function, which proposes systemic changes to address a problem. The email has "Proposed TAD" in the subject line. The NTA provides a copy to the Deputy Commissioner. The responsible OD or function enters into negotiations with TAS to address the concerns. If those negotiations are not progressing as expected, the NTA may issue a TAD.
- (2) **TAD Without a Proposed TAD.** The NTA learns that an OD plans to cut essential services to taxpayers during the filing season, which is five months away. The NTA proposes a way to change procedures that would allow the IRS to avoid these cuts. Normal procedures for resolving TADs may take more than five months. Because the problem is immediate in nature and will have a significant negative impact on taxpayers, the NTA may issue a TAD without first issuing a proposed TAD.

13.9.1.3.2 (12-12-2025)

The Content of a TAD

- (1) A TAD is written as a memo from the NTA to the Deputy Commissioner.

- (2) For ease of reference, each TAD includes a document number in the subject line. For example, TAS numbers the first TAD the NTA issues in calendar year 2024 as "TAD 2024-1" and the second as "TAD 2024-2." In some cases, attachments will contain explanatory materials, rather than explanations in the body of the TAD.
- (3) A TAD normally includes the following:
 - a. Specific action(s) that the NTA directs.
 - b. Discussion of the reasons for the NTA's directive(s).
 - c. Efforts by TAS to work with the OD or function to resolve the issue (*e.g.*, by discussing the issue at meetings and issuing a proposed TAD) and any response (or lack of response) received from the OD or function.
 - d. Why the response (or lack of response) by the OD or function does not fully address the concern.
 - e. If the NTA has determined to forego a proposed TAD, the reasons for doing so.
 - f. The date by which the IRS must respond (no less than 45 days from the issuance of the TAD, known as the response period).
 - g. A date by which the IRS will complete the directed action (action date) (no sooner than the date by which IRM 13.9.1.3.2(3)(f) requires a response).

13.9.1.4
(12-12-2025)
The TAD Appeal Process

- (1) In the case of any TAD the Deputy Commissioner modifies or rescinds, the NTA may appeal the modification or rescission to the IRS Commissioner. The NTA will appeal within the same number of days as the response period (described in IRM 13.9.1.3.2 (3)(f)). The Deputy Commissioner will grant reasonable requests to extend the period to appeal, not to exceed the 90-day period provided in IRC 7803(c)(5)(B).

Note: If the NTA does not respond to the Deputy Commissioner's modification or rescission within the period described in IRM 13.9.1.4 (1), the Deputy Commissioner's decision is final.

- (2) The IRS Commissioner will, not later than 90 days after the NTA appeals the modification or rescission of a TAD by the Deputy Commissioner, either:
 - a. Ensure compliance with the TAD as issued by the NTA or modified by the Deputy Commissioner, or
 - b. Provide the NTA with the reasons in writing for any modification or rescission made or upheld by the IRS Commissioner, as required by IRC 7803(c)(5)(B).

