



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

13.10.1

MARCH 17, 2025

EFFECTIVE DATE

(03-17-2025)

PURPOSE

- (1) This transmits new IRM 13.10.1, Taxpayer Advocate Service (TAS) Policies, Procedures and Internal Controls, Taxpayer Advocate Guiding Principles of the Office of the Taxpayer Advocate.

MATERIAL CHANGES

- (1) This transmits new IRM 13.10.1, TAS Organizational Infrastructure, Internal Controls, Policy, and Principles, Taxpayer Advocate Guiding Principles of the Office of the Taxpayer Advocate.
- (2) IRM 13.1.1.3(9) added the guiding principle, Integrity. IPU 23U1111.
- (3) Exhibit 13.1.1-1 added the guiding principle, Integrity. IPU 23U1111.
- (4) Exhibit 13.1.1-2 removed acronym for PRP. IPU 23U1111.
- (5) Minor editorial, formatting, grammar, and numbering changes were made throughout this document.

EFFECT ON OTHER DOCUMENTS

Guidance previously found in IRM 13.1.1, Taxpayer Advocate Guiding Principles of the Office of the Taxpayer Advocate, have been incorporated into this IRM. IRM Procedural Update 23U1111 has been incorporated into this IRM. IRM 13.1.1 will be obsoleted upon publishing of IRM 13.10.1.

AUDIENCE

Taxpayer Advocate Service employees.

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Support

13.10.1

Taxpayer Advocate Guiding Principles of the Office of the Taxpayer Advocate.

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13.10.1.1
(03-17-2025)
Program Scope and Objectives

- (1) Purpose: This section explains the evolution, mission, authority, and guiding principles of the Office of the Taxpayer Advocate (commonly known as the Taxpayer Advocate Service (TAS)).

13.10.1.1.1
(03-17-2025)
Authority

- (1) TAS employees have both statutory authorities and delegated authorities to use when advocating for taxpayers.
- (2) Statutory authorities for TAS are found in IRC 7803(c) and IRC 7811.
- (3) Some delegated authorities are granted to the National Taxpayer Advocate (NTA) by the Commissioner and, when appropriate, redelegated by the NTA to TAS employees. Delegated authorities allow TAS employees to resolve certain issues in the same manner as other functions within the IRS, exercising the same authorities that are routine in nature. IRM 1.2.2.13, Delegation of Authorities for Taxpayer Advocate Service Activities, details authorities the Commissioner had delegated to the NTA. IRM 13.1.4, TAS Authorities, provides extensive details about the scope of TAS's authorities.
- (4) When TAS employees do not have authority to take actions on a case, they use Form 12412, Operations Assistance Request (OAR). See IRM 13.1.19, Advocating With Operations Assistance Requests (OARs).
- (5) Local Taxpayer Advocates (LTAs) are granted the authority to issue, modify, or rescind Taxpayer Assistance Orders (TAOs). See IRM 1.2.2.13.1, Delegation Order 13-1 (Rev.1), Authority to Issue, Modify or Rescind Taxpayer Assistance Orders, and IRM 13.1.20, TAS Taxpayer Assistance Orders (TAOs).

13.10.1.1.2
(03-17-2025)
Terms

- (1) See Exhibit 13.10.1-1, Terms, for a list of terms and definitions used throughout this IRM.

13.10.1.1.3
(03-17-2025)
Acronyms

- (1) See Exhibit 13.10.1-2, Acronyms, for a list of acronyms and their definitions used throughout this IRM.

13.10.1.1.4
(03-17-2025)
Related Resources

- (1) Below is a list of IRMs TAS employees may use in conjunction with this IRM:
 - a. IRM 1.1.8, Taxpayer Advocate Service.
 - b. IRM 1.2.2.13, Delegation of Authorities for Taxpayer Advocate Service Activities.
 - c. IRM 1.2.2.13.1, Delegation Order 13-1 (Rev. 1), Authority to Issue, Modify or Rescind Taxpayer Assistance Orders.
 - d. IRM 13.1.2, Internal Revenue Service Restructuring and Reform Act of 1998 (RRA 98).
 - e. IRM 13.1.4, TAS Authorities.
 - f. IRM 13.1.7, Taxpayer Advocate Service (TAS) Case Criteria.
 - g. IRM 13.1.19, Advocating With Operations Assistance Requests (OARs).
 - h. IRM 13.1.20, TAS Taxpayer Assistance Orders (TAOs).

13.10 Taxpayer Advocate Service (TAS) Policies, Procedures and Internal Controls

13.10.1.2
(03-17-2025)

Evolution of the Office of the Taxpayer Advocate

- (1) The Office of the Taxpayer Ombudsman was created by the IRS in 1979 to serve as the primary advocate, within the IRS, for taxpayers. This position was codified in the Taxpayer Bill of Rights 1 (TBOR 1) included in the Technical and Miscellaneous Revenue Act of 1988 (TAMRA), Public Law 100-647.
- (2) In TBOR 1, Congress added Internal Revenue Code (IRC) 7811, granting the Ombudsman (now the NTA) the statutory authority to issue Taxpayer Assistance Orders (TAOs) if, in the determination of the Ombudsman, a taxpayer is suffering or is about to suffer significant hardship because of the way the Internal Revenue laws are being administered by the Secretary. Further, TBOR 1 directed the Ombudsman and the Assistant Commissioner (Taxpayer Services) to jointly provide an Annual Report to Congress about the quality of taxpayer services provided by the IRS. This report was delivered directly to the Senate Committee on Finance and the House Committee on Ways and Means.
- (3) In 1996, the Taxpayer Bill of Rights 2 (TBOR 2) amended IRC 7802 (the predecessor to IRC 7803(c)), replacing the Office of the Taxpayer Ombudsman with the Office of the Taxpayer Advocate. The Joint Committee on Taxation set forth the following reasons for change:
 - To date, the Taxpayer Ombudsman has been a career civil servant selected by and serving at the pleasure of the IRS Commissioner. Some may perceive that the Taxpayer Ombudsman is not an independent advocate for taxpayers. In order to ensure that the Taxpayer Ombudsman has the necessary stature within the IRS to represent fully the interests of taxpayers, Congress believed it appropriate to elevate the position to a position comparable to that of the Chief Counsel. In addition, in order to ensure that the Congress is systematically made aware of recurring and unresolved problems and difficulties taxpayers encounter in dealing with the IRS, the Taxpayer Ombudsman should have the authority and responsibility to make independent reports to the Congress in order to advise the tax-writing committees of those areas. J. Comm. on Tax'n, General Explanation of Tax Legislation Enacted in the 104th Congress, JCS-12-96, 21 (Dec. 18, 1996).
- (4) In TBOR 2, Congress not only established the Office of the Taxpayer Advocate, but also described its functions:
 - To assist taxpayer in resolving problems with the IRS;
 - To identify areas in which taxpayers have problems in dealings with the IRS;
 - To the extent possible, propose changes in the administrative practices of the IRS to mitigate those identified problems; and
 - To identify potential legislative changes that may be appropriate to mitigate such problems.
- (5) Congress did not provide the Taxpayer Advocate with direct line authority over the regional and local Problem Resolution Officers (PROs) who handled cases under the Problem Resolution Program, the predecessor to the Office of the Taxpayer Advocate. At the time of the enactment of TBOR 2, Congress believed it sufficient to require that "all PROs should take direction from the Taxpayer Advocate and that they should operate with sufficient independence to assure that taxpayer rights are not being subordinated to pressure from

local revenue officers, district directors, etc.” J. Comm. on Tax’n, General Explanation of Tax Legislation Enacted in the 104th Congress, JCS-12-96, 21 (Dec. 18, 1996).

- (6) TBOR 2 also replaced the joint Assistant Commissioner/Taxpayer Advocate Report to Congress with two Annual Reports to Congress issued directly and independently by the Taxpayer Advocate. The first report is to contain the objectives of the Taxpayer Advocate for the fiscal year beginning in that calendar year. This report is to provide full and substantive analysis in addition to statistical information and is due no later than June 30 of each calendar year.
- (7) The second report, the Annual Report to Congress (ARC), is on the activities of the Taxpayer Advocate during the fiscal year ending during that calendar year. Section 7803(c)(2)(B)(ii) of the IRC, as amended by the Taxpayer First Act (TFA), requires the NTA to submit this report each year and to include in it, among other things, a description of the ten most serious problems encountered by taxpayers as well as administrative and legislative recommendations to mitigate those problems. Previously, the report was required to contain a description of at least 20 of the most serious problems facing taxpayers. The report must now:
 - Identify the initiatives the Taxpayer Advocate has taken to improve taxpayer services and IRS responsiveness;
 - Contain recommendations received from individuals who have the authority to issue a TAO;
 - Contain a summary of ten of the Most Serious Problems taxpayers have in dealing with the IRS;
 - Contain an inventory of initiatives and recommendations for which action has been taken and the resulting action;
 - Contain an inventory of initiatives and recommendations for which action has yet to be taken and the period of time these items have been in the inventory;
 - Contain an inventory of initiatives and recommendations for which there has been no action, an explanation for the lack of action, and the responsible official;
 - Identify any TAO or Taxpayer Advocate Directive (TAD) the IRS did not honor in a timely manner;
 - Contain recommendations for legislative or administrative action that will resolve taxpayer problems;
 - Identify areas of the tax law that impose significant compliance burdens on taxpayers, including specific recommendations for remedy;
 - Identify the ten most litigated issues for each category of taxpayers, including recommendations for mitigating such disputes;
 - With respect to any statistical information included in such report, include a statement of whether the Secretary reviewed or provided such statistical information under IRC 6108(d) and, if so, whether the Secretary determined such information to be statistically valid and based on sound statistical methodology; and
 - Include other such information as the Taxpayer Advocate may deem advisable.
- (8) IRC 7803(c)(2)(B)(iii) requires both reports to be provided directly to Congress without prior review or comment by the IRS. This ensures that TAS is truly in-

13.10 Taxpayer Advocate Service (TAS) Policies, Procedures and Internal Controls

dependent and can report freely to Congress on the most serious problems encountered by taxpayers, without being censored by the agency about which it is reporting.

- (9) Finally, TBOR 2 amended IRC 7811, extending the scope of a TAO, by providing the Taxpayer Advocate “with broader authority to affirmatively take any action as permitted by law with respect to taxpayers who would otherwise suffer a significant hardship as a result of the manner in which the IRS is administering the tax laws.” J. Comm. on Tax’n, General Explanation of Tax Legislation Enacted in the 104th Congress, JCS-12-96, 21 (Dec. 18, 1996). For the first time, the TAO could specify a time period within which the IRS must act on the order. The statute also provided that only the Taxpayer Advocate, the IRS Commissioner, or the Deputy Commissioner could modify or rescind a TAO, and any official who so modifies or rescinds a TAO must respond in writing to the Taxpayer Advocate with their reasons for such action.
- (10) In 1997, the National Commission on Restructuring the Internal Revenue Service called the Taxpayer Advocate the “voice of the taxpayer.” In its discussion of the Office of the Taxpayer Advocate, the Commission noted: “Taxpayer Advocates play an important role and are essential for the protection of taxpayer rights and to promote taxpayer confidence in the integrity and accountability of the IRS. To succeed, the Advocate must be viewed, both in perception and reality, as an independent voice for the taxpayer within the IRS. Currently, the National Taxpayer Advocate is not viewed as independent by many in Congress. This view is based in part on the placement of the Advocate within the IRS and the fact that only career employees have been chosen to fill the position.” Report of the National Commission of Restructuring the Internal Revenue Service, *A Vision for a New IRS*, 48 (June 25, 1997).
- (11) In response to these concerns, in the IRS Restructuring and Reform Act of 1998 (RRA 98), Congress amended IRC 7803(c) renaming the Taxpayer Advocate as the NTA and mandating that the NTA could not be an officer or an employee of the IRS for two years preceding or five years following their tenure as the NTA (service as an employee of the Office of the Taxpayer Advocate is not considered IRS employment under this provision).
- (12) RRA 98 provided for LTAs in each state and mandated a reporting structure for LTAs to report directly to the NTA. As indicated in IRC 7803(c)(4)(B), each LTA must have a phone, fax, electronic communication, and mailing address separate from those of the IRS. The LTA must advise taxpayers at their first meeting of the fact that “the taxpayer advocate offices operate independently of any other Internal Revenue Service office and report directly to Congress through the NTA.”
- (13) Congress also granted LTAs discretion to not disclose to the IRS that the taxpayer contacted the Office of the Taxpayer Advocate, or any information provided by the taxpayer to that office. RRA 98 also expanded the definition of “significant hardship” in IRC 7811 to include four specific circumstances:
 - An immediate threat of adverse action;
 - A delay of more than 30 days in resolving taxpayer account problems;
 - The incurring by the taxpayer of significant costs (including fees for professional representation) if relief is not granted; or

- Irreparable injury to, or a long-term adverse impact on, the taxpayer if relief is not granted.
- (14) The Committee Reports make clear that this list is a non-exclusive list of what constitutes a significant hardship.
- (15) Prior to 2011, Treasury Regulation 301.7811-1 had not been updated since it was first published in 1992. Consequently, after Congress expanded the definition of “significant hardship” in the statute in 1998, the definition in the regulation was inconsistent. However, on April 1, 2011, the IRS published in the Federal Register final regulations under IRC 7811 that contain a definition of significant hardship consistent with existing law and practice.
- (16) The NTA has long since advocated that the IRS adopt TBOR. In June 2014, the IRS finally adopted the Taxpayer Bill of Rights, a set of ten fundamental rights that taxpayers should be aware of when dealing with the IRS. The *right to a fair and just tax system* gives taxpayers the right to receive assistance from the Office of the Taxpayer Advocate if they are experiencing financial difficulty or if the IRS has not resolved their tax issues properly and timely through its normal channels. In December 2015, Congress enacted IRC 7803(a)(3), which requires the Commissioner to ensure that employees of the IRS are familiar with and act in accord with taxpayer rights, including the *right to a fair and just tax system*.
- (17) The passing of the TFA in July 2019 also codified the timeframes surrounding issuance of TADs. Now the IRS must respond to a TAD no later than 90 days after its issuance. If the IRS decides to modify or rescind the TAD, the NTA may appeal that decision to the Commissioner of the IRS within 90 days. The Commissioner then has 90 days to either ensure compliance with the TAD or provide reasons to the NTA for the modification or rescission of the TAD. Additionally, the NTA must report on any TADs the IRS did not honor in a timely manner in the ARC.

13.10.1.2.1
(03-17-2025)
**IRS Adoption of
Taxpayer Bill of Rights
and IRC 7803(a)(3)**

- (1) On June 10, 2014, the IRS Commissioner announced the IRS’s adoption of a Taxpayer Bill of Rights. The Taxpayer Bill of Rights lists rights that already existed in the tax code, putting them in simple language and grouping them into ten fundamental rights.
- The Right to Be Informed
 - The Right to Quality Service
 - The Right to Pay No More Than the Correct Amount of Tax
 - The Right to Challenge the IRS’s Position and Be Heard
 - The Right to Appeal an IRS Decision in an Independent Forum
 - The Right to Finality
 - The Right to Privacy
 - The Right to Confidentiality
 - The Right to Retain Representation
 - The Right to a Fair and Just Tax System
- (2) On December 18, 2015, Congress passed the Consolidated Appropriations Act, 2016, which codified the TBOR that the IRS had adopted administratively. Section 401 of the Act amended IRC 7803(a) to add a new paragraph that states, “In discharging his duties, the Commissioner shall ensure that

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employees of the Internal Revenue Service are familiar with and act in accord with taxpayer rights as afforded by other provisions of this title” and includes the ten TBOR rights as listed above.

- (3) Employees are responsible for being familiar with and acting in accord with taxpayer rights. See IRC 7803(a)(3), Execution of Duties in Accord with Taxpayer Rights. For additional information about the TBOR, see *Taxpayer Bill of Rights*

13.10.1.3 (03-17-2025)

Philosophy of Advocacy

- (1) TAS is the taxpayer’s voice at the IRS. TAS helps taxpayers resolve tax problems with the IRS and recommends changes that will prevent problems.
- (2) TAS is an independent organization within the IRS. TAS will strive to ensure every taxpayer is treated fairly and they know and fully understand their taxpayer rights.
- (3) TAS communicates the TAS vision through the Objectives and Annual Reports to Congress. The organization fulfills its mission through two types of advocacy:
 - a. Case-related help to taxpayers with individual problems, and
 - b. Recommendations for “big picture” or systemic changes at the IRS or in the tax laws.
- (4) As an independent part of the IRS, TAS has the responsibility to help bridge the gap for those taxpayers who have unresolved issues or problems. TAS advocates for:
 - a. EACH taxpayer, by working with the IRS Business Operating and Functional Divisions (BODs/Functions) through the Operations Assistance Request (OAR) process and the TAO process, and
 - b. ALL taxpayers by making legislative recommendations to Congress and administrative recommendations to the appropriate business owner.
- (5) TAS strives to exemplify professional and ethical behavior. Effective advocacy will benefit both the taxpayer and the IRS.
- (6) TAS is composed of advocates. The key characteristics of advocates are independence, impartiality, and confidentiality. Advocacy is not just about recommending legislative and procedural changes; it’s also about applying advocacy attributes to each taxpayer’s case. An advocate conducts an independent and impartial analysis of all information relevant to the taxpayer’s problem. Advocates are professionals who:
 - a. Listen to the taxpayer’s position,
 - b. Investigate,
 - c. Evaluate,
 - d. Propose remedies for the situation,
 - e. Correct the situation,
 - f. Request the IRS take a second look, and
 - g. Advise the taxpayer of all available options.
- (7) An advocate’s goal is to provide quality service to the taxpayer and elevate issues when appropriate.

- (8) TAS assists taxpayers in resolving problems with the IRS when the taxpayer's situation meets TAS's case criteria. See IRM 13.1.7.3, TAS Case Criteria. When TAS cannot provide a remedy for taxpayers because of deficiencies in administrative procedures or barriers the tax law imposes, TAS will propose administrative solutions or legislative changes, as appropriate.
- (9) TAS Guiding Principles govern the way TAS does business and represent the essence of what the customer needs, wants, and expects. These principles reflect how the customer expects TAS to engage them. The principles should inspire, focus, and help promote the TAS mission. They help anchor and drive the organization's performance, and the organization should reinforce them at all times and levels throughout the organization. These eight principles will guide TAS in advocating for customers.
- a. **Advocacy** — The willingness and ability to see the situation from a taxpayer's perspective, advocate for the taxpayer's rights, and assist IRS leadership in integrating the taxpayer's perspective into tax administration.
 - b. **Independence** — The ability to objectively advocate for the taxpayer separately from the IRS.
 - c. **Impartiality** — An unbiased assessment of the taxpayer's situation in light of existing tax law.
 - d. **Confidentiality** — The discretion to not disclose that the taxpayer contacted the Office of the Taxpayer Advocate, or any information provided by the taxpayer to that office.
 - e. **Competence** — The knowledge and ability to understand the taxpayer's issue and how to resolve it.
 - f. **Empathy** — The understanding of, and compassion for the taxpayer's situation and feelings.
 - g. **Communications** — The commitment to engage in clear and open communications, listen to taxpayers and stakeholders, understand their perspectives and issues, educate them about the tax system, and effect changes.
 - h. **Improvement** — The pursuit of opportunities to improve tax administration for the benefit of taxpayers.
 - i. **Integrity** — The practice of being honest and showing consistent and uncompromising adherence to one's own moral and ethical values and those of the organization. This practice is extremely important in TAS's area of work because taxpayers, Congress, and other stakeholders expect us to act honestly, ethically, and transparently.
- (10) To support its mission statement and Guiding Principles, TAS articulated roles and responsibilities for all its managers and employees. TAS will:
- Advocate on behalf of taxpayers in disputes with the IRS after making an impartial assessment of the taxpayer's situation.
 - Quickly and accurately address taxpayer problems when there is a failure of systems, policies, or procedures.
 - Operate with the utmost independence while continuing to work toward the IRS mission.
 - Continuously drive procedural, systemic, and legislative change to benefit taxpayers.
 - Effectively communicate with and educate stakeholders and taxpayers to ensure awareness of TAS.

13.10 Taxpayer Advocate Service (TAS) Policies, Procedures and Internal Controls

- Solicit comments from taxpayers and key stakeholders about IRS problems.

13.10.1.4
(03-17-2025)

Purpose of Part 13 Taxpayer Advocate Process

- (1) IRM 13, Taxpayer Advocate Service, provides guidance specifically for TAS employees and is available to all IRS employees to aid in their understanding of the valuable role TAS plays in tax administration.
- (2) The time frames provided in IRM 13 reflect the standards set by the NTA. These time frames reflect TAS's commitment to helping taxpayers in an expeditious manner.
- (3) IRM 13 doesn't change the responsibility of IRS employees to resolve problems (or starting to take steps to resolve) brought to their attention if they can do so or to refer taxpayers to the appropriate BODs/Functions. See IRM 13.1.7.5, Same Day Resolution by Operations.

13.10.1.4.1
(03-17-2025)

Requests for Deviation or Recommended Changes to IRM Part 13

- (1) TAS is responsible for maintaining IRM 13 and will solicit comments and suggestions from TAS staff nationwide and BODs/Functions prior to any substantial changes in operating procedures.
- (2) Submit questions, requests for deviation, or recommended changes to IRM 13 to the IRM author through use of the SERP feedback button.

Exhibit 13.10.1-1 (03-17-2025)

Terms

Terms	Definition
Advocacy	The willingness and ability to see the situation from a taxpayer's perspective, advocate for the taxpayer's rights, and assist IRS leadership in integrating the taxpayer's perspective into tax administration.
Case Advocacy	Any employee working to advocate for the taxpayer. (This could include Intake Advocates, Case Advocates, Taxpayer Advocate Group Managers, LTAs, etc.).
Communications	The commitment to engage in clear and open communications, listen to taxpayers and stakeholders, understand their perspectives and issues, educate the taxpayer about the tax system, and effect changes.
Competence	The knowledge and ability to understand the taxpayer's issue and how to resolve it.
Confidentiality	The discretion to not disclose that the taxpayer contacted the Office of the Taxpayer Advocate or any information provided by the taxpayer to that office.
Empathy	The understanding of and compassion for the taxpayer's situation and feelings.
Impartiality	An unbiased assessment of the taxpayer's situation in light of existing tax law.
Improvement	The pursuit of opportunities to improve tax administration for the benefit of taxpayers.
Independence	The ability to objectively advocate for the taxpayer separately from the IRS.
Integrity	The practice of being honest and showing consistent and uncompromising adherence to one's own moral and ethical values and those of the organization.

13.10 Taxpayer Advocate Service (TAS) Policies, Procedures and Internal Controls

Exhibit 13.10.1-1 (Cont. 1) (03-17-2025)

Terms

Terms	Definition
Internal Controls	<p>The programs, policies, and procedures established to ensure:</p> <ol style="list-style-type: none"> 1. TAS efficiently and effectively accomplishes mission and program objectives; 2. TAS protects programs and resources from waste, fraud, abuse, mismanagement, and misappropriation of funds; 3. TAS follows laws and regulations; 4. TAS makes reliable financial reporting; and 5. TAS obtains reliable information used for decision-making.
Systemic Advocacy	<p>The TAS office whose purpose is to identify areas in which groups of taxpayers are experiencing problems with the IRS and to the extent possible, propose administrative or legislative changes to resolve or mitigate those problems.</p>
Systemic Advocacy Management System (SAMS)	<p>Taxpayers, tax professionals, and IRS and TAS employees use SAMS to submit systemic issues to TAS.</p>
Taxpayer Bill of Rights	<p>The Taxpayer Bill of Rights (TBOR) lists rights that already existed in the tax code, putting them in simple language and grouping them into ten fundamental rights. Employees are responsible for being familiar with and acting in accord with taxpayer rights. See IRC 7803(a)(3), Execution of Duties in Accord with Taxpayer Rights. For additional information about the <i>Taxpayer Bill of Rights</i>, see https://www.taxpayeradvocate.irs.gov/get-help/taxpayer-rights/</p>

Exhibit 13.10.1-2 (03-17-2025)**Acronyms**

Acronyms	Definition
ARC	Annual Report to Congress
BOD/Function	IRS Business Operating Division/Functions
IRC	Internal Revenue Code
IRS	Internal Revenue Service
LTA	Local Taxpayer Advocate
NTA	National Taxpayer Advocate
OAR	Operations Assistance Request
BOD	Business Operating Division
PRO	Problem Resolution Officer
RRA 98	Restructuring and Reform Act of 1998
SAMS	Systemic Advocacy Management System
SERP	Servicewide Electronic Research Program
TAD	Taxpayer Advocate Directive
TAMRA	Technical and Miscellaneous Revenue Act of 1988
TAO	Taxpayer Assistance Order
TAS	Taxpayer Advocate Service
TBOR	Taxpayer Bill of Rights
TFA	Taxpayer First Act

