

IRM PROCEDURAL UPDATE

DATE: 01/21/2025

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SUBJECT: TAS Timeframe Updated to Two (2) Weeks; Authentication Paragraph Moved to IRM 10.10.3.3.6(6); Added Statement That IRM 10.10.3.3 Contains Authentication Policy Only

AFFECTED IRM(s)/SUBSECTION(s): 21.1.3

CHANGE(s):

IRM 21.1.3.2.3(12) Statement explaining that it is not necessary to re-authenticate a sole proprietor between a BMF and IMF account inquiry has been moved to IRM 10.10.3.3.6(6). Added statement that explains IRM 10.10.3.3 contains authentication policy only and any account procedures should refer back to this IRM.

(12) IRM 10.10.3.3, Telephone, contains authentication policy only. For specific details or procedural guidelines, refer back to this IRM.

IRM 21.1.3.18 TAS Timeframe updated to two (2) weeks.

(1) The Taxpayer Advocate Service (TAS) is an *independent* organization within the Internal Revenue Service (IRS), led by the National Taxpayer Advocate, that helps taxpayers and protects taxpayer rights. TAS offers free help to taxpayers when a tax problem is causing a financial difficulty, when they've tried and been unable to resolve the issue with the IRS, or when they believe an IRS system, process, or procedure just isn't working as it should. TAS strives to ensure that every taxpayer is treated fairly and knows and understands their rights under the Taxpayer Bill of Rights. TAS has at least one taxpayer advocate office located in every state, the District of Columbia, and Puerto Rico. Visit www.taxpayeradvocate.irs.gov or call 877-777-4778. Visit www.es.taxpayeradvocate.irs.gov for the Spanish version of the taxpayer advocate website.

(2) Taxpayers have the right to receive assistance from the Taxpayer Advocate Service (TAS) if experiencing economic harm or are seeking help in resolving tax problems that have not been resolved through normal channels. For additional information on the TBOR, see Publication 1, Your Rights as a Taxpayer.

(3) Refer taxpayers to the Taxpayer Advocate Service (TAS) when the case meets TAS criteria and can't be resolved the same day. The definition of "Same Day Resolution" is within 24 hours. See IRM 13.1.7.5, Same Day Resolution by Operations, for situations that meet the "Same Day" definition. Do not refer same day cases to TAS unless the taxpayer asks to be transferred and the case meets

TAS criteria. Refer to CABIC - TAS Criteria Determinator Tool to help determine whether a taxpayer should be referred to TAS.

When you refer cases to TAS, prepare Form e-911, Request for Taxpayer Advocate Service Assistance (And Application for Taxpayer Assistance Order), via AMS (or Form 911 if AMS is not available or you are not an AMS user) and refer to TAS.

Example: If the only issue is a refund, an explanation of the process and time frame for receipt of the refund may result in the taxpayer agreeing that the hardship can be relieved by the systemic release of the refund and would be considered a **same day resolution**.

Exception: See IRM 13.1.7.4, Exceptions to Taxpayer Advocate Service Criteria, for information on cases that TAS will no longer accept.

(4) When referring taxpayer inquiries to TAS, you must notate on the Form 911, Section III, boxes 7, 8 and 9:

- The TAS Criteria Number - box 7, see IRM 13.1.7.3, TAS Case Criteria.
- The actions taken to help resolve the issue or the reason why you were unable to resolve the issue - box 8 .
- The specific circumstances of the hardship - box 9.

(5) A delay is defined as a lapse of more than 30 days from the date of the taxpayer's initial inquiry, or from the end of the prescribed/normal processing period, whichever is later (e.g., a tax question, request for installment agreement/adjustment of tax, a refund not received six weeks after the return posts to Master File.). "More than 30 days" begins on the 31st day following the initial inquiry, or on the 31st day beyond normal processing of the return or issue in question. See IRM 13.1.7-1, General Response Time Guidelines, for more information. Remember that normal processing time, in some instances, may be as long as 45 to 90 days or longer, e.g., innocent spouse claims.

(6) Transmitting/routing procedures for the electronic version of Form 911 (e-911) are:

- a. Every Form e-911 routes directly to TAS. AM Managers do not review the e-911.
- b. Internally referred cases not meeting TAS case criteria will be returned to the function once received by TAS, with Local Taxpayer Advocate (LTA) approval. TAS will work to educate the function on why the case did not meet TAS criteria and how the function could have addressed the issue. The LTA will determine if the incorrect referral is an anomaly or meets systemic burden criteria.
- c. Your manager may add comments before routing a returned Form e-911 back to you.
- d. You must monitor all of your inventories (AMS, paper, CII) for returned/rejected Form 911/Form e-911.

- e. If the Form e-911 is returned as not meeting TAS criteria, follow referral procedures in IRM 21.3.5, Taxpayer Inquiry Referrals Form 4442.

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.

- Avoid giving taxpayers a false sense of confidence that TAS has the authority to immediately fix or provide relief for all problems. Take a conservative approach when a taxpayer's inquiry meets TAS criteria.
- Each time the taxpayer is contacted by TAS, they will be given a follow-up date. Explain that TAS contacts related to their inquiry can come from an area code they are not familiar with. TAS expedites contacts where the taxpayer has indicated an urgent circumstance.
- Advise the taxpayer they should only contact TAS for any updates or additional information. If the taxpayer calls IRS, they will be referred to the TAS contact number. Encourage the taxpayer to visit www.taxpayeradvocate.irs.gov to learn more about TAS.

Note: The taxpayer may call after the normal two-week timeline has passed without contact from the TAS case advocate. Perform the necessary research of the taxpayer's account to determine the status of the e-911. Sending multiple e-911 requests to TAS will not expedite the taxpayer's request for assistance. Do not resubmit an additional e-911 request for TAS assistance if:

- The original e-911 submitted is still pending review by TAS.
- AMS shows a TAS case has been created, even if the taxpayer has not been contacted within the two weeks. Provide them an update on the status of their e-911 based on your research. Inform the caller that TAS is working requests expeditiously and will be notified by TAS if their inquiry is accepted or rejected. Once a request for assistance (AMS e-911) meeting TAS case acceptance criteria has been sent to TAS, additional e-911s should not be sent until two weeks have elapsed since the original e-911 was sent.

(7) Do not refer the issue/case to TAS if:

- a. You can take steps to resolve the problem within 24 hours (see paragraph 3 above) on the same day that you determine it to meet TAS criteria.
- b. The complaint or inquiry only questions the constitutionality of the tax system.
- c. The focus of the taxpayer's inquiry solely involves frivolous tax strategies intended to avoid or delay the filing of federal tax returns or paying of federal taxes.
- d. The case has simply aged more than 30 days and the taxpayer has not made a follow-up call.
- e. The two-week period has passed since being referred to TAS, but there is an AMS history showing the previous e-911 has been rejected related to the same issue and circumstances. Provide this update to the taxpayer and inform them that they will receive notification of such in the mail or by phone from the IRS.

(8) TAS assigns individual toll-free telephone numbers to TAS case advocates. The individual toll-free number of the case advocate is given to the taxpayer or authorized third-party when a case is established in TAS. You may receive calls from taxpayers who need assistance due to misplaced or forgotten toll-free numbers.

(9) If you receive an inquiry on a case that is open in TAS and the taxpayer is calling within the two-week timeframe since the case was established, advise the taxpayer to wait until the time frame expires to receive a response from the case advocate.

- For AMS users assisting taxpayers with an open TAS case, the individual case advocate toll-free number displays on the 911 screen on AMS. Advise the caller of the advocate's toll-free number only if the case was established prior to the two-week time frame.

Note: If the toll-free number is inaccurate, refer to the Local Taxpayer Advocate Offices Directory

- For non-AMS users, refer the taxpayer to the NTA toll-free number at 877-777-4778.
- When referring the caller to a case advocate only provide the case advocate's title (Mr., Mrs., Ms., etc.) and the last name of the advocate.

(10) If you receive an inquiry about an issue that is resolved or is in the process of being resolved, inform the taxpayer when they will expect to receive a response. Generally, this may take up to two weeks. Advise the taxpayer they can call the toll-free TAS telephone number at 877-777-4778 if they are dissatisfied with the service received.

(11) If you receive an inquiry about a closed TAS case, refer the taxpayer or representative to the NTA toll-free number at 877-777-4778 or TTY/TDD 800-829-4059. Trained CSRs at this number assist the taxpayer.

(12) For more TAS information, see IRM 13, Taxpayer Advocate Service. TAS criteria are also presented on Servicewide Electronic Research Program (SERP), under IRM Supplements-Job Aid Book. Complete TAS information is on SERP under Local/Sites/Other.

Note: Generally, a case meeting TAS criteria is worked at the site receiving the contact (in-person, telephone call, or correspondence.) Exceptions to this rule are in IRM 13.