



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

25.30.2

AUGUST 28, 2025

EFFECTIVE DATE

(08-28-2025)

PURPOSE

- (1) This transmits new IRM 25.30.2, Service Level Agreement between the IRS Independent Office of Appeals and the Taxpayer Advocate Service.

MATERIAL CHANGES

- (1) IRM 25.30.2.1.2 was added to provide the internal control on Authority.
- (2) IRM 25.30.2.1.3 was added to provide the internal control on Roles and Responsibilities.
- (3) IRM 25.3024.1.4 was added to provide the internal control on Program Controls.

EFFECT ON OTHER DOCUMENTS

This IRM supersedes IRM 25.30.2, Service Level Agreement between the IRS Independent Office of Appeals and the Taxpayer Advocate Service dated December 28, 2022

AUDIENCE

Taxpayer Advocate Service and the IRS Independent Office of Appeals employees

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25.30.2

Service Level Agreement between the IRS Independent Office of Appeals and the Taxpayer Advocate Service

Table of Contents

25.30.2.1 Program Scope and Objectives

25.30.2.1.1 Background

25.30.2.1.2 Authorities

25.30.2.1.3 Roles and Responsibilities

25.30.2.1.4 Program Controls

25.30.2.1.5 Terms

25.30.2.1.6 Acronyms

25.30.2.1.7 Related Resources

25.30.2.2 Introduction

25.30.2.3 Statement of Commitment

25.30.2.4 Operations Assistance Request Process

25.30.2.5 TAS Liaisons, Appeals National Office Liaison, and the Appeals Account Resolution Specialist (AARS) Team Responsibilities

25.30.2.6 Training Responsibilities

25.30.2.7 OAR Initiation

25.30.2.7.1 OARs Requiring Expedite Processing

25.30.2.7.2 OARs Not Requiring Expedite Processing

25.30.2.8 Perfecting and Processing the OAR

25.30.2.9 Other Responsibilities

25.30.2.10 Joint Improvement Efforts

25.30.2.11 Implementation and Communication

25.30.2.1
(12-28-2022)
Program Scope and Objectives

- (1) Purpose: This Service Level Agreement (SLA) is executed by the National Taxpayer Advocate (NTA) and the Chief of the Internal Revenue Service Independent Office of Appeals. The purpose for developing and implementing this Internal Revenue Manual (IRM) is to establish uniform standards for processing Taxpayer Advocate Service (TAS) casework when TAS does not have the statutory or delegated authority to resolve the taxpayer's problem, to ensure that TAS employees are included, when appropriate, in training and Continuing Professional Education (CPE) courses held by the Internal Revenue Service (IRS) Independent Office of Appeals (Appeals), and to maintain a working knowledge in TAS of operational and functional authorities, policies, and procedures.
- (2) Audience: TAS and Appeals employees
- (3) Program Owner: National Taxpayer Advocate (NTA) and the Chief, Appeals

25.30.2.1.1
(12-28-2022)
Background

- (1) Under the leadership of the NTA, TAS is an independent organization within the IRS. TAS ensures that every taxpayer is treated fairly and knows and understands taxpayer rights. Under IRC 7803(c)(2)(A), TAS has four principal functions relating to advocating for taxpayers and protecting their rights, three of which directly involve Case Advocacy. These include assisting taxpayers in resolving problems with the IRS, identifying areas taxpayers have problems dealing with the IRS, and proposing changes in administrative practices. Case Advocacy is responsible for implementing TAS's mission to resolve specific problems taxpayers and their representatives are experiencing with the IRS. Those taxpayers and representatives include individuals, businesses, tax-exempt entities, tax professionals serving as representatives, and congressional staff. TAS's Systemic Advocacy function studies and seeks to resolve problems that affect groups of taxpayers, including problems that affect individuals, businesses, or both.
- (2) Appeals resolves Federal tax controversies without litigation on a basis which is fair and impartial to both the Government and the taxpayer, promotes a consistent application and interpretation of, and voluntary compliance with, the Federal tax laws, and enhances public confidence in the integrity and efficiency of the IRS.
- (3) The NTA and the Chief, Appeals reached an agreement that outlines the procedures and responsibilities for processing TAS cases when either the statutory or delegated authority to consider the taxpayer's request rests outside of TAS. These agreements are known as SLAs. See IRM 1.11.13.2.1.2, Service Level Agreements (SLA).

25.30.2.1.2
(08-28-2025)
Authorities

- (1) Pursuant to IRC 7803(c), TAS shall assist taxpayers to resolve problems with the IRS.
- (2) Pursuant to IRC 7811 and CFR 301.7811-1, TAS may issue Taxpayer Assistance Orders to the IRS if it determines that the taxpayer is suffering or about to suffer a significant hardship as a result of the manner in which the internal revenue laws are being administered by the IRS.

25.30.2.1.3
(08-28-2025)
**Roles and
Responsibilities**

- (1) TAS managers and Appeals managers are responsible for ensuring that employees within their purview are following the procedures contained within this IRM.
- (2) TAS employees and Appeals employees working a case are responsible for following the procedures contained within this IRM

25.30.2.1.4
(08-28-2025)
Program Controls

- (1) TAS and Appeals are responsible for reviewing and monitoring the work performed pursuant to this agreement to ensure the procedures and responsibilities are being followed and to elevate any concerns to the other party when appropriate.

25.30.2.1.5
(12-28-2022)
Terms

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

Term	Definition
AARS Team Inventory	The AARS team uses the Appeals Processing Employee Automated Systems (PEAS) to control the team's inventory for OARs and other customer service inquiries.
Expedite Processing	TAS will request expedite processing of an OAR where the failure to take the specific action requested will cause the taxpayer economic harm or burden, extended delays have occurred, repeated IRS failures to resolve the problem have taken place, the taxpayer is suffering significant health issues which may improve with earlier resolution, or when timeframes or statute considerations necessitate that case issues be worked sooner. No OAR will automatically receive expedite processing. TAS will make requests for expedite processing of an OAR on a case-by-case basis and will base the request on the facts and circumstances of the taxpayer's case. See IRM 13.1.9.4 , Expedite Processing of OARs.
Operations Assistance Request	Conveys a recommendation or request that the IRS act to resolve when TAS lacks the statutory or delegated authority to resolve a taxpayer's problem.

Operations Assistance Case in Appeals	An OAR submitted to Appeals, also referred to as a priority case. This does not include an OAR submitted to an Operating Division requesting a tax controversy case be sent to Appeals.
Service Level Agreement	An agreement outlining the procedures and responsibilities for processing TAS casework when the authority to resolve the taxpayer's problem rests outside of TAS.
Tax Controversy Case	An Appeals case added to Appeals Centralized Database System (ACDS) inventory for assignment to an Appeals Technical employee.

25.30.2.1.6 (12-28-2022) Acronyms

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

Acronym	Definition
AARS	Appeals Account Resolution Specialists
ACDS	Appeals Centralized Database System
ATM	Appeals Team Managers
BOD	Business Operating Division
CPE	Continuing Professional Education
EDCA	Executive Director Case Advocacy
EDSA	Executive Director Systemic Advocacy
IDRS	Integrated Data Retrieval System
IRM	Internal Revenue Manual
LTA	Local Taxpayer Advocate
NTA	National Taxpayer Advocate
OAR	Operations Assistance Request
POA	Power of Attorney

Acronym	Definition
SLA	Service Level Agreement
TAMIS	Taxpayer Advocate Management Information System
TAS	Taxpayer Advocate Service

25.30.2.1.7
(12-28-2022)

Related Resources

- (1) The following list provides resources related to this IRM:
 - *TAS SLA Liaisons*
 - *TAS Criteria Determinator Tool*
 - IRM 1.2.1.9.1, Policy Statement 8-1, Appeals Administration Dispute Resolution Process
 - IRM 1.2.1.9.3, Policy Statement 8-3 (Formerly P-8-50), Mutual concession cases closed by Appeals will not be reopened by Service except under certain circumstances
 - IRM 1.2.2.9.8, Delegation Order (Rev. 1) (formerly DO-66), Rev. 15, Authority of Appeals in Protested and Tax Court Cases
 - IRM 1.2.2.12.2, Authority of the National Taxpayer Advocate to Perform Certain Tax Administration Functions
 - IRM 8.1.9.3, Operations Assistance Request (OAR) From the Taxpayer Advocate Service (TAS)
 - IRM 13.1.7, Taxpayer Advocate Service (TAS) Case Criteria
 - IRM 13.1.19, Advocating with Operations Assistance Requests (OARs)
 - IRM 13.1.20, TAS Taxpayer Assistance Order (TAO) Process
 - *Case Assistance by Issue Code (CABIC) 911*, Penalty Appeals
 - Form 12412, Operations Assistance Request

25.30.2.2
(12-28-2022)

Introduction

- (1) The parties to this agreement are TAS, represented by the NTA and Appeals, represented by the Chief, Appeals.
- (2) This agreement acknowledges TAS's statutory authority to assist taxpayers in resolving their problems with the IRS while also respecting Appeals' obligation to independently resolve taxpayer controversies. This agreement outlines the procedures and responsibilities for processing TAS casework when the authority to resolve the taxpayer's problem rests outside TAS's authority for a case under Appeals' jurisdiction or previously considered by Appeals.
- (3) This agreement is national in scope and will be the basis upon which determinations regarding the processing and procedures for TAS cases will be made by the parties.
- (4) Local disagreements over the implementation of these SLA provisions will be elevated for resolution through the appropriate management channels within TAS and Appeals for resolution. If resolution cannot be reached, then the matter will be elevated to the NTA and/or the Chief, Appeals who will negotiate with the appropriate parties.

25.30.2.3 (12-28-2022)

Statement of Commitment

- (1) TAS and Appeals will work collaboratively to enhance the experience of all taxpayers, including information sharing, the development of common understandings, and a commitment to treating taxpayers fairly.
- (2) The signatures of the NTA and the Chief, Appeals on Form 2061, Document Clearance Record, reflect concurrence that certain TAS casework requiring priority consideration will receive that consideration within Appeals.
- (3) This IRM emphasizes the priority nature of a TAS case, and encourages Appeals employees and managers to work with TAS to timely resolve taxpayer problems.
- (4) This IRM will be reviewed annually and reissued, when needed.
- (5) All affected Appeals IRMs, upon updating, will include a reference to IRM 25.30.2.
- (6) TAS will provide to its employees training describing the roles and responsibilities of TAS personnel in the OAR process, including proper routing of OARs, timely and accurate updates to the OAR field information on the Taxpayer Advocate Management Information System (TAMIS), and the process for elevating issues related to OAR processing.
- (7) Appeals will communicate to TAS its annual training plan to provide TAS personnel with the opportunity to attend, when appropriate, Appeals' training. TAS will work with Appeals to identify the potential training opportunities for its employees and will work with Appeals to identify the appropriate TAS personnel who would serve as train-the-trainers to attend this training. TAS will pay all external costs (travel, per employee costs for outside trainers) for TAS employees.
- (8) TAS will communicate to Appeals the training opportunities available to the appropriate Appeals personnel and will work with Appeals to identify the number of slots available for the training. Appeals will identify the appropriate personnel to attend this training. Appeals will pay all external costs (travel, per employee contract costs for outside trainers) for Appeals employees.

25.30.2.4 (12-28-2022)

Operations Assistance Request Process

- (1) When TAS lacks either the statutory or delegated authority to resolve the taxpayer's problem, TAS uses the OAR process to refer a case to Appeals with a request or recommendation to take a particular action, while respecting Appeals' obligation to independently resolve taxpayer controversies. See IRM 1.2.2.12.2, Authority of the National Taxpayer Advocate to Perform Certain Tax Administration Functions, and IRM 1.2.1.9.1, Policy Statement 8-1, Appeals Administrative Dispute Resolution Process. Delegation Order 13-2 does not permit TAS to take actions in cases that are open in another IRS function or overrule determinations made by employees of other functions who have been delegated comparable authority. The TAS uses Form 12412, Operations Assistance Request (OAR), to initiate the OAR process.
- (2) TAS will be responsible for building each OAR case and will ensure that each case meets appropriate TAS criteria before contacting the AARS team. That is, TAS will conduct all appropriate IDRS research, identify the issue(s) based on case analysis, request all pertinent internal documents, *e.g.*, copy of returns, audit reports, adjustment documents, *etc.*, request documentation from the

taxpayer relevant to the issue and, where appropriate, make a recommendation for Appeals consideration. Recommendations made by TAS may include, but are not limited to, requests to:

- Consider or expedite consideration and/or review supplemental information of an open Appeals case
- Consider reopening the case, where TAS establishes the case meets the criteria for reopening.
- Elevate the case for review at a higher level for disagreements over the implementation of the terms in this SLA agreement; or
- Take other similar actions, as allowable

Reminder: Delegation Order 13-2 does not authorize TAS to overrule determinations made by other IRS functions having delegated authority.

- (3) If the taxpayer controversy case is not open in Appeals, TAS will not send an OAR to Appeals. TAS will send the OAR to the Operating Division that issued the notice granting the appeal right for the disputed items to the taxpayer. The Operating Division should follow normal procedures for sending the case to Appeals. If TAS secures new information for review and consideration, TAS will forward that information to the Operating Division to ensure that this new information is considered before the protested case is sent to Appeals.

25.30.2.5
(12-28-2022)

TAS Liaisons, Appeals National Office Liaison, and the Appeals Account Resolution Specialist (AARS) Team Responsibilities

- (1) Each TAS office will appoint a liaison who will be responsible for serving as the contact point for the Appeals Account Resolution Specialist (AARS) team on matters outside the scope of the TAS case should discussion be necessary on administrative, technical, or procedural matters.
- (2) The designated Appeals National Office liaison will be responsible for general administrative or procedural concerns that are not specific to a particular case.
- (3) The AARS team will be responsible for:
- a. Screening and responding to a TAS inquiry, prior to TAS sending an OAR, to determine if the case is open or was previously open in Appeals;
 - b. Accepting the OAR from TAS for a case open or previously open in Appeals;
 - c. Reviewing the OAR for assignment;
 - d. Monitoring the OAR case in the AARS team's inventory through its conclusion; and
 - e. Inputting, when appropriate, the manual refund request unless TAS requests written approval (normally through return of the completed OAR) to issue a manual refund after an Appeals determination in accordance with TAS delegated authorities.
- (4) Appeals will maintain the AARS team's contact information in IRM 8.1.9.3, Operations Assistance Request (OAR) From the Taxpayer Advocate Service (TAS), and identify the Appeals' National Office Liaison on the *TAS & Appeals Service Level Agreement page*.

25.30.2.6
(12-28-2022)

Training Responsibilities

- (1) TAS will provide training to its employees describing the roles and responsibilities of TAS personnel in the OAR process, including proper routing of OARs, timely and accurate updates to the OAR field information on TAMIS, and the process for elevating issues relating to OAR processing.

- (2) TAS will work with the Appeals Liaisons to identify those Appeals employees who require awareness training on working OARs in accordance with TAS case processing requirements including timeliness, accuracy, and communication. To facilitate this training, TAS will provide appropriate training materials and instructors. Appropriate computer-based training will satisfy this requirement.
- (3) Appeals will provide TAS the opportunity to provide TAS awareness case criteria training for appropriate employees, at least annually, during CPE sessions, group meetings, or other appropriate venues.

25.30.2.7
(12-28-2022)
OAR Initiation

- (1) TAS will ensure that each case meet appropriate TAS criteria prior to submitting an OAR to Appeals. TAS is responsible for the following:
 - a. Identifying those TAS cases potentially requiring an OAR to Appeals
 - b. Conducting all appropriate IRM research and research on Integrated Data Retrieval System (IDRS) and other systems
 - c. Identifying the issue(s) for the OAR
 - d. Securing all pertinent and current documents (*e.g.*, copy of returns, audit reports, adjustment documents, *etc.*).
 - e. Requesting documentation from the taxpayer relevant to the OAR.
 - f. Making a recommendation for Appeals consideration, while respecting Appeals' obligation to independently resolve taxpayer controversies (this recommendation should be supported by justification, *e.g.*, a complete statement of facts providing reasons, and any basis provided by the IRM or Internal Revenue Code.)
 - g. Contacting the AARS team, following procedures in IRM 8.1.9.3, to determine if the case is open or was previously open in Appeals.
 - h. Building the OAR prior to sending it to Appeals.
- (2) If the case is not open in or was closed by Appeals, TAS will not send an OAR to Appeals. TAS will send the OAR to the Operating Division that issued the notice granting the appeal right to the taxpayer. The Operating Division should follow normal procedures for sending the case to Appeals. If TAS secures new information for review and consideration, TAS will forward that information to the Operating Division to ensure that this new information is considered before the protested case is sent to Appeals.
- (3) TAS will complete Form 12412, Operations Assistance Request, to initiate the OAR process, and include the following information:
 - a. TAMIS case file number
 - b. TAS employee's name
 - c. TAS Liaison's name and contact information, including telephone number, address, and e-fax number
 - d. Criteria Code
 - e. OAR Serial Number
 - f. Primary and Secondary Core Issue Code
 - g. Requested Completion Date
 - h. Where appropriate, TAS will also outline the account adjustments needed to implement TAS's recommendation
- (4) TAS will hold related documents until Appeals acknowledges and accepts the OAR for Appeals consideration. Once TAS receives notification that the OAR is

accepted for consideration, TAS will forward related documents via Form 3210, Document Transmittal, as directed by the AARS team. See IRM 8.1.9.3.

- (5) TAS will clearly identify those OARs that require expedite processing based on the facts and circumstances of the case (as defined in IRM 25.30.2.7.1).
- (6) The AARS team will provide TAS with the name and telephone number of the Appeals manager or employee to whom an open case is assigned via secure messaging email within one workday of contacting the AARS team for an expedite processing OAR, see IRM 25.30.2.7.1 and IRM 8.1.9.3.

25.30.2.7.1
(12-28-2022)

**OARs Requiring
Expedite Processing**

- (1) TAS is responsible for identifying those OARs that require expedite processing. Requests for expedite processing will be made on a case-by-case basis and will be based on the facts and circumstances of the taxpayer's case. TAS will generally request expedite processing of an OAR in those cases in which the failure to take the specific action requested will cause the taxpayer economic harm or burden, extended delays have occurred, repeated IRS failures to resolve the problem have taken place, the taxpayer is suffering significant health issues which may improve with earlier resolution, or when timeframes or statute consideration necessitate that case issues be worked sooner.
- (2) When TAS determines an OAR requires expedite processing and sufficiently develops the OAR, the TAS employee will follow the procedures in IRM 8.1.9.3, that require contact with the AARS team before sending the OAR. Any dispute about the AARS team's determination on whether the case belongs in Appeals will be elevated to the managers of the employees. Once TAS issues an OAR, the AARS team will screen and acknowledge receipt of the OAR within one workday. Generally, Appeals' will assign an expedite OAR and notify the TAS employee of that assignment within three workdays from the acknowledgment date. If more time is needed to assign the OAR, Appeals will notify TAS and provide TAS with an expected assignment date. The AARS team will notify the TAS employee of the assignment by secure messaging email, telephone, or e-fax. If the assigned Appeals employee determines more time is needed to complete the OAR, they will contact the assigned TAS employee to negotiate the earliest possible requested completion date.

25.30.2.7.2
(12-28-2022)

**OARs Not Requiring
Expedite Processing**

- (1) For cases that do not require expedite processing, the TAS employee will submit Form 12412 to the AARS team at the earliest possible date following procedures in IRM 8.1.9.3. The AARS team will acknowledge receipt of the OAR via secure messaging, email, telephone, or e-fax within three workdays of receipt of the properly completed OAR. If the assigned Appeals employee indicates upon receipt of the OAR that they are unable to complete the OAR by the requested completion date, the TAS employee will contact the assigned Appeals employee to negotiate or renegotiate the earliest possible requested completion date.
- (2) For OARs that do not require expedite processing, the AARS team will acknowledge receipt of the OAR via secure messaging email, telephone or e-fax within three workdays of receipt of the properly completed OAR. If necessary, the Appeals employee assigned the OAR will negotiate with the TAS employee a reasonable timeframe for OAR resolution.

25.30.2.8
(12-28-2022)
**Perfecting and
Processing the OAR**

- (1) TAS employees will direct to the appropriate TAS Liaison all procedural or technical questions not directly related to an OAR that has already been referred. The TAS Liaison will decide, after consulting TAS subject matter experts, whether to contact the AARS team.
- (2) If Appeals determines additional research or documentation is required on an OAR, the AARS team will contact the assigned TAS employee within one workday of the determination, and within one workday of the receipt of the OAR in the case of expedite processing OARs (see IRM 25.30.2.7.1), to obtain information and to negotiate the requested completion date. If the assigned TAS employee cannot provide the information within five (5) workdays of the request, the AARS team or Appeals employee may return the OAR to TAS and the case will be closed out of the unit inventory. Appeals may provide TAS additional time to obtain the information, when appropriate. The Appeals will complete Section VI of Form 12412 indicating the reason(s) for the rejection, including that TAS did not timely provide necessary documentation upon request, and citing the IRM references (when applicable).
- (3) If Appeals rejects an OAR for missing documentation, and TAS believes sufficient information has been provided, the TAS Liaison will discuss any disagreement with the AARS team within three workdays (or one workday if the OAR was an expedite processing OAR (see IRM 25.30.2.7.1)) of the receipt of the Form 12412 prior to elevating to the LTA in the originating TAS Office.
- (4) The TAS employee and Appeals employee assigned the OAR will agree upon the timeframes for follow-up based on the facts and circumstances of each case.
- (5) If additional time is needed to complete the OAR, the Appeals employee assigned to the OAR will contact the TAS employee prior to the negotiated completion date. If resolution of the taxpayer's case cannot be completed by the requested completion date, or by the negotiated completion date, the Appeals employee will elevate the matter to their manager. The TAS employee will immediately inform their manager of the situation. The TAS manager, working with the TAS Liaison in the initiating TAS office, will then contact the Appeals manager to discuss the reason(s) for the delay.
- (6) If the Appeals employee assigned the OAR and the TAS employee cannot agree upon the appropriate resolution of the taxpayer's problem, while respecting the obligation of Appeals to independently resolve taxpayer controversies, the TAS employee and Appeals employee will elevate this disagreement to their immediate managers. See Delegation Order 13-2 on TAS' authority, which does not include the authority to overrule determinations made by other IRS functions having delegated authority. If an agreement on the appropriate resolution cannot be reached within three workdays, the managers will elevate the disagreement over the implementation of these provisions through the appropriate management channels within TAS and Appeals for resolution or consideration of a Taxpayer Assistance Order by the LTA.
- (7) In accordance with IRM 13, Taxpayer Advocate Service, the assigned TAS employee is responsible for keeping the taxpayer/representative apprised of the progress of their case and will follow-up with the Appeals employee assigned the OAR for a status report, as necessary. The TAS employee

assigned the case will follow up with the Appeals employee assigned the OAR if a response has not been received by the requested or negotiated completion date. The Appeals employee will follow Appeals procedures for contacting the taxpayer/representative. The Appeal employee assigned the OAR will discuss their findings and recommendations on the final disposition of the OAR will notify the assigned TAS employee prior to communicating the final decision to the taxpayer or issuing any closing documents. The TAS employee is responsible for communicating the final decision on the OAR to the taxpayer/representative after holding any necessary discussions with the appropriate Appeals personnel, recognizing Appeals' obligation to independently decide the tax controversy case. Appeals will follow normal procedures for closing the appeals case, including issuing official closing documents to the taxpayer and providing a copy to TAS. Upon closing the OAR, the Appeals employee will complete Section VI of Form 12412 and return it to the TAS employee assigned the OAR case. The OAR must be returned within three workdays from the date all actions for the OAR have been completed and transactions input.

- (8) Upon receipt of the Form 12412 from Appeals, TAS will close the OAR on TAMIS and, if required, upon TAS input of an adjustment or manual refund where such action has been approved in writing by Appeals (normally through return of the completed OAR) in accordance with TAS delegated authorities.

25.30.2.9
(12-28-2022)

Other Responsibilities

- (1) As provided in the TAS-Appeals Advisory Board (TAAB) Charter, the TAAB will serve as a forum for addressing emerging issues, communicating trends and projections, addressing feedback data, developing and implementing changes with the agreement of all parties, and encouraging joint participation in addressing the needs of Appeals, TAS and the taxpayers we serve.
- (2) TAS will update TAMIS upon receipt of an OAR acknowledgement, notification of a rejected OAR, a negotiated completion date, and a completed OAR. This will ensure the data provided in the OAR reports available on the TAS TAMIS BOE is accurate because the data is based on the information reflected in TAMIS.
- (3) The AARS team is responsible for effectively managing the AARS team's OAR inventory.

25.30.2.10
(12-28-2022)

Joint Improvement Efforts

- (1) The Executive Director of Systemic Advocacy (EDSA) will provide information on trends, legislative recommendations, and systemic and procedural problems to Appeals. The EDSA, working with the TAS EDCA, Intake and Technical Support, will provide Appeals personnel with periodic reports and analysis.
- (2) Appeals will seek and identify opportunities to work with the EDSA who will advocate for taxpayers and ensure their interests and concerns are represented during the development of new IRS policies, systems, procedures, and programs.
- (3) The Office of Systemic Advocacy may request information or data from Appeals in support of TAS advocacy efforts. The Chief, Appeals will review, consider, and respond no later than 30 days of receiving the request, or negotiate a different response date.
- (4) When TAS and Appeals are unable to reach a solution to a systemic issue impacting taxpayers, the NTA may issue a Taxpayer Rights Impact Statement

(TRIS), or the EDSA may issue an Advocacy Proposal. Appeals will provide written responses to a TRIS or Advocacy Proposal within 30 days, or negotiate a different response date.

- (5) Representatives from each office will meet quarterly to share information, raise issues and commit to finding solutions in order to enhance the taxpayer experience. As part of our joint commitment to enhancing the taxpayer experience, TAS and Appeals will hold regular, informal discussions as issues arise. These meetings will be opportunities to develop a common understanding and propose solutions. This will include novel approaches to solving critical issues facing taxpayers.

25.30.2.11
(12-28-2022)
**Implementation and
Communication**

- (1) TAS and Appeals will convene a cross-functional team to develop a communication strategy that will provide the terms of IRM 25.30.2 to all appropriate employees, consistent with the effective date agreed to by the parties.

