



Tax Reduction Letter

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Internal Revenue Manual Section 13.1.16.12 (03-23-2011)

Case Advocate Case Assignment

1. Upon acceptance into the TAS program, cases are ready for assignment to Case Advocates. Assign cases to Case Advocates **within 2 workdays** of the TARD for Criteria 1-4 cases and **3 workdays** of the TARD for Criteria 5-9 cases.
2. Guidelines for case assignment are located at http://tasnew.stg.web.irs.gov/Files/PolicyandProcedure/CaseGuidance/MiscDocsForPosting/TAMIS_Case_Assignment_List.doc. There is a table for each of the ten major categories of Issue Codes.
3. Use the **Case Assignment List** table to determine case assignment:
 1. Select the Primary Core Issue Code (PCIC) for the case from the left column. See **IRM 13.1.16.13, Case Coding for TAMIS Input**, for more information on determining the correct PCIC.
 2. Move to the right column, "Assignment" to find the grade level of the Case Advocate, *i.e.*, Grade 9 or Grade 11, that should receive the type of issue identified by the PCIC.

Note:

Grade 9 is considered the working level, so Case Advocates at the GS 5 or 7 levels will be assigned work from the GS 9 list of PCICs.

3. When the "PCIC Description" calls for the assignment to a GS 9, assign the case to a GS 5, 7 or 9 Case Advocate.
4. When the "PCIC Description" calls for the assignment to a GS 11, assign the case to a GS 11 Case Advocate.

Note:

Management has the right to assign higher graded work to employees in accordance with the National Agreement. Thus, GS 9 Case Advocates could be assigned GS 11 work in accordance with the National Agreement.

5. Listed below are some items to consider when assigning case work:
 - Multiple issues
 - Multiple TAS offices in more than one area involved
 - Technical complexity (or difficulty of resolving case)
 - Sensitivity of the case (*e.g.*, Senate Finance Committee Cases, suicide, media impact)
 - On-the-job training needs
4. Use the TAMIS Manager Inventory Screen to assign cases to a Case Advocate. These instructions are found in **IRM 13.4.6, Management Inventory Screen**.
5. Individual TAS offices will determine how cases are screened and assigned within their office. Generally, managers or their designees will determine case assignment, but TAMIS actions to move cases into employee inventories may be taken by other staff (see IRM 13.4.6, Management Inventory Screens).

Note:

If there is one issue that affects several taxpayers, a separate case should be loaded on TAMIS for each taxpayer.

Example:

A Campus experiences a systemic problem processing taxpayers' requests for extensions of time to file. As a result, taxpayers are charged late filing penalties in error and contact TAS about it. Each taxpayer who contacts TAS or is identified by TAS is loaded as a separate case. This allows TAS and the OD/Function to track the scope of the problem.