



Tax Reduction Letter

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Internal Revenue Manual Section 13.1.7.1 (02-04-2015)

Introduction to Taxpayer Advocate Service (TAS) Case Criteria

1. While the Internal Revenue Service (IRS) is continually working to serve customers in a quality manner, some taxpayers still have difficulty getting solutions to their problems or getting timely and appropriate responses to their inquiries. Per IRC § 7803(c), Congress established the office of the National Taxpayer Advocate (NTA) and its functions within the IRS to assist these taxpayers. TAS has identified criteria that qualify taxpayers for TAS assistance, which includes an independent review by a Case Advocate of actions that have been taken or need to be taken to resolve the problems taxpayers are experiencing. TAS Criteria 1-9 reflect situations requiring acceptance of taxpayer cases to be worked by TAS. TAS commonly refers to Criteria 1-4 as "economic burden" cases, Criteria 5-7 as "systemic burden" cases, Criteria 8 as "Best Interest of the Taxpayer" and Criteria 9 as "Public Policy."
2. TAS Case Criteria should not be viewed as a means of excluding taxpayers from TAS, but rather, as a guide to TAS case acceptance. The criteria under which TAS accepts a case should not govern whether a taxpayer is entitled to relief. This list is a non-exclusive list of what constitutes economic and systemic burden. Similarly, as discussed in **IRM 13.1.20**, TAS Taxpayer Assistance Order (TAO) Process, the criteria under which TAS accepts a case does not govern whether TAS can issue a Taxpayer Assistance Order (TAO).