



Tax Reduction Letter

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Internal Revenue Manual Section 13.1.7.3 (02-04-2015)

Exceptions to Taxpayer Advocate Service Criteria

1. There are certain cases that should not be accepted into TAS:
 1. The taxpayer's complaint or inquiry only questions the constitutionality of the tax system.
 2. The focus of the taxpayer's inquiry solely involves frivolous tax strategies intended to avoid or delay the filing or paying of federal taxes.
 3. Generally, IRS and TAS will refer taxpayers meeting TAS criteria 5-7 (systemic burden) who seek assistance with an identity theft issue to the Accounts Management Identity Protection Specialized Unit (IPSU) (see IRM 21.9.2.10, *Identity Theft Assistance Request (ITAR) - General Information, Identity Theft Assistance Request (ITAR)* and IRM 13.1.16.9.7, *Criteria 5-7 Identity Theft Cases Eligible for Referral to Identity Protection Specialized Unit (IPSU)*).
 4. Beginning October 1, 2011, TAS will generally not accept the following types of inquiries that fall within Systemic Burden Criteria 5-7:
 - Processing of Original Returns;
 - Unpostable/Rejected Returns;
 - Processing of Amended Returns; and
 - Injured Spouse Claims.

In these four categories of cases, processing delays typically arise either because the affected functions are overloaded with work or because of systemic processing glitches. Assuming these processing delays do not create an economic burden, TAS's role is typically limited to issuing an Operations Assistance Request (OAR) to the appropriate function to advocate for resolution of the taxpayer's problem, providing updates to taxpayers, and looking for patterns of delay to identify systemic problems.

There are two notable exceptions under which TAS will continue to accept Systemic Burden cases involving the four processing issues identified above:

- TAS will continue to accept all cases referred by congressional offices.
- TAS will continue to accept all cases involving the issues listed above when the taxpayer's inquiry is related to other issues for which TAS may advocate, such as an open examination or collection action that a refund from, or the processing of, the amended or original return or claim would resolve.

The following examples illustrate these guidelines:

Example:

Single-Issue Systemic Burden Inquiry:

Facts: The normal processing time for a Form 1040X, Amended U.S. Individual Income Tax Return, is approximately eight to 12 weeks. The taxpayer filed 2010 Form 1040X more than four months ago expecting a refund and has no other outstanding issues with examination or collection. Because of the IRS delay in processing the amended return, the taxpayer's circumstances meet TAS Criteria 5. Under the new guidelines, refer the taxpayer to the appropriate IRS function for resolution and do not establish a TAS case.

Example:

Systemic Burden Inquiry Referred by Congressional Office

Assume the same facts as in Example 1, except that the case has been referred by a congressional office. Establish a TAS case.

Example:

Systemic Burden Inquiry Affecting Other Tax Issues:

Assume the same facts as in Example 1, except that the taxpayer has an outstanding balance for tax year 2009 and has been receiving IRS collection notices. The taxpayers' expected refund would fully pay the balance due and leave the taxpayer with a small refund. Accept the taxpayer's inquiry and establish a TAS case because facilitating the processing of the amended return will resolve an open collection issue.