



Deputy National Taxpayer Advocate

February 9, 2009

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Impacted IRM(s): IRM 13.1.18

MEMORANDUM FOR TAXPAYER ADVOCATE SERVICE EMPLOYEES

FROM: /s/ Melissa R. Snell  
Deputy National Taxpayer Advocate

SUBJECT: Interim Guidance on Subsequent Actions Following Receipt of  
Information from the Taxpayer

This memorandum reissues interim guidance memorandum, TAS -13.1-0208-041, on timely actions for reviewing and requesting information from taxpayers as issued by Melissa Snell, Deputy National Taxpayer Advocate, dated February 28, 2008.

Please ensure that this information is distributed to all employees within your organization.

**Effect on Other Documents:** None. This guidance is temporary and will not be incorporated into IRM13.1.18.

**Contact:** Please contact Mara Christian, Acting Group Manager, Policy and Guidance for further information.

**Expiration Date:** This guidance will expire February 28, 2010.

Attachment

## **Attachment**

The purpose of this memorandum is to provide temporary guidance on [Internal Revenue Manual \(IRM\) 13.1.18.6.1\(1\)](#), Reviewing and Requesting Information from Taxpayers.

[IRM 13.1.18.6.1\(1\)](#) states, “During the initial contact the Case Advocate may have requested information from the taxpayer or representative. Review any information that the taxpayer or representative provided within 3 workdays of receipt for Criteria 1-4 cases, or within 5 workdays of receipt for criteria 5-9 cases. Determine if the information is sufficient to take the next step toward resolution.”

Effective immediately and until further notice, the above IRM Section is being temporarily superseded by the following: “The Case Advocate must conduct a quick read of any information the taxpayer or representative provides to determine if an immediate action is required. If no immediate action is required, the case advocate must review any information the taxpayer or representative provides and determine if the information is sufficient to take the next step toward resolution, no later than the previously established “follow-up” date for receipt of information on TAMIS.”

It is intended that this change will provide the Case Advocate the flexibility needed in managing inventory and meeting the needs of the taxpayer while still enabling us to identify emergency situations. In implementing this change it is important that the circumstances for each case are considered.