

Case Acceptance Criteria



As an independent organization within the IRS, TAS helps taxpayers resolve problems with the IRS and recommends changes to prevent future problems. TAS fulfills its statutory mission by working with taxpayers to resolve problems with the IRS.¹

TAS case acceptance criteria fall into four main categories:

ECONOMIC BURDEN

Economic burden cases are those involving a financial difficulty to the taxpayer: an IRS action or inaction has caused or will cause negative financial consequences or have a long-term adverse impact on the taxpayer.²

- CRITERIA 1** The taxpayer is experiencing economic harm or is about to suffer economic harm.
- CRITERIA 2** The taxpayer is facing an immediate threat of adverse action.
- CRITERIA 3** The taxpayer will incur significant costs if relief is not granted (including fees for professional representation).
- CRITERIA 4** The taxpayer will suffer irreparable injury or long-term adverse impact if relief is not granted.

SYSTEMIC BURDEN

Systemic burden cases are those in which an IRS process, system, or procedure has failed to operate as intended, and as a result the IRS has failed to timely respond to or resolve a taxpayer issue.³

- CRITERIA 5** The taxpayer has experienced a delay of more than 30 days to resolve a tax account problem.
- CRITERIA 6** The taxpayer has not received a response or resolution to the problem or inquiry by the date promised.
- CRITERIA 7** A system or procedure has either failed to operate as intended, or failed to resolve the taxpayer's problem or dispute within the IRS.

BEST INTEREST OF THE TAXPAYER

TAS acceptance of these cases will help ensure that taxpayers receive fair and equitable treatment and that their rights as taxpayers are protected.⁴

- CRITERIA 8** The manner in which the tax laws are being administered raises considerations of equity, or has impaired or will impair the taxpayer's rights.

PUBLIC POLICY

Acceptance of cases into TAS under this category will be determined by the National Taxpayer Advocate and will generally be based on a unique set of circumstances warranting assistance to certain taxpayers.⁵

- CRITERIA 9** The National Taxpayer Advocate determines compelling public policy warrants assistance to an individual or group of taxpayers.

¹ IRC § 7803(c)(2)(A)(i).

² See Internal Revenue Manual (IRM) 13.1.7.3.1, TAS Case Criteria 1-4, Economic Burden (Nov. 29, 2023), https://www.irs.gov/irm/part13/irm_13-001-007. TAS changed its case acceptance criteria to not accept current tax year cases involving Pre-Refund Wage Verification Hold (PRVWH) issues between January 1 and June 30 (unless referred to TAS by a congressional office; in these instances, TAS will not accept PRVWH cases between January 1 and March 15). In addition, TAS changed its case acceptance criteria to not accept non-congressional cases (Criteria 1-4 and 8) for current and prior year individual and business original and amended paper returns mailed (or sent via private delivery service) to the IRS. See IRM 13.1.7.4, Exceptions to Taxpayer Advocate Service Criteria (Nov. 29, 2023), https://www.irs.gov/irm/part13/irm_13-001-007.

³ TAS changed its case acceptance criteria to generally stop accepting certain systemic burden issues. See IRM 13.1.7.3.2, TAS Case Criteria 5-7, Systemic Burden (Nov. 29, 2023), https://www.irs.gov/irm/part13/irm_13-001-007, and IRM 13.1.7.4, Exceptions to Taxpayer Advocate Service Criteria (Nov. 29, 2023), https://www.irs.gov/irm/part13/irm_13-001-007.

⁴ See IRM 13.1.7.3.3, TAS Case Criteria 8, Best Interest of the Taxpayer (Nov. 29, 2023), https://www.irs.gov/irm/part13/irm_13-001-007.

⁵ See Interim Guidance Memorandum TAS-13-0123-0001, Interim Guidance on Accepting Cases Under TAS Case Criteria 9, Public Policy (Jan. 23, 2023), <https://www.irs.gov/pub/foia/ig/spder/tas-13-0123-0001.pdf>.