



Tax Reduction Letter

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Internal Revenue Manual Section 13.1.16.6 (02-01-2011)

Initial TAS Case Receipt and Assignment Actions

1. Forms 911 and correspondence (including returns) received directly in the TAS office should be date stamped with the date received in the Taxpayer Advocate office. This is the Taxpayer Advocate Received Date (TARD). Ensure the TAS date stamp does not conceal information provided on the Form 911 or on the return. The TARD will be noted on TAMIS. If a telephone call is received in the TAS office, the date of the telephone call is the TARD.

Note:

If TAS receives a Form 911 with a time-sensitive return or claim (e.g., received on the due date for filing, on the last day that the taxpayer can claim a refund, or the taxpayer has an imminent economic need for expedite processing), give the inquiry to the manager or designated official for immediate action or assignment. See **IRM 13.1.18.6.3, Taxpayers Delivering Returns to TAS and TAS Date Stamping**, for procedures to follow upon receipt of a return.

2. Review the Form 911 inquiry to determine the TAS criteria, and then TAS must take the following **initial case receipt actions** on Forms 911:

- Review Form 911 and/or correspondence for completeness, including the TARD date stamp;
- Research TAMIS for any case controls (e.g., cross-reference EINs, SSNs, ITINs);
- Research the Integrated Data Retrieval System (IDRS);
- Verify the applicable TAS criteria; and
- Load the case through AMS unless the case was received through AMS.

The above actions must be taken within 1 workday of the TARD for Criteria 1 through 4 cases; and within 3 workdays of the TARD for Criteria 5 through 9 cases.

Note:

If the Form 911 is incomplete, TAS will accept it into inventory following guidance above. The Case Advocate assigned the case will obtain the missing information in the initial contact per 13.1.18.3, Initial Contact.