

Taxpayer Advocate Service Case Review Form

TAMIS Case File number		Criteria	Evaluative review <input type="checkbox"/> Yes <input type="checkbox"/> No	Date of review
TI code	PI code	Complexity code	If "No", do not complete employee name	
Taxpayer Advocate received date			Employee	
Employee received date		1st contact date	Reviewer	
Closed date		Inventory balance	Type of review <input type="checkbox"/> Open case <input type="checkbox"/> Closed case	

Action (IRM Reference*) CJE Reference and Aspects

* All IRM References are from IRM 13.1, unless otherwise noted

Enter Volume
of Occurrence
or Check Box

Yes	No	N/A
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Comments

(e.g. Feedback, action needed, etc.)

I. Preliminary Review	Yes	No	N/A
A. Form 911 TARD date stamped (7.3.5) SAA & AA 3B			
B. Criteria verified (7.3.5(2), 7.5.1 & 7.6.2(3)) SAA 2C, 4A AA 2C, 4E			
C. TAMIS controls input timely & accurately (7.3.8.1) SAA 4B, 4C, 5A AA 4A, 4B, 5B			
D. Determine if case should be transferred, transfer if applicable and appropriate (7.3.8.1 & 7.4.2) SAA 2C, 4A AA 2C, 4E			
E. Taxpayer compliments/complaints referred appropriately (7.3.4 & 15.3) SAA 4A AA 4E			
II. Initial Actions/Contact	Yes	No	N/A
A. IRS sources researched, including prior controls (7.3.6, 7.5.2.1 & 7.6.3.1) SAA 3C, 4B, 4E AA 3D, 4A, 4D			
B. IDRS controls input timely & accurately (7.5.2.1 & 7.6.3.1) SAA 4B, 4C, 5A AA 4A, 4B, 5B			
C. Contact made within established time frame {Criteria 1-4 = 3 workdays, Criteria 5-7 = 7 calendar days} (Criteria 1-4: 7.5.2 Criteria 5-7: 7.6.3) SAA 5B AA 5C			
D. Taxpayer(s) notified of TAS Independence (2.4, 7.5.2.2, & 7.6.3.2) SAA & AA 2B, 3A			
E. Taxpayer/POA authenticated (disclosure verified) on first contact and documented (7.5.2.2(2), 7.6.3.2(3) & 10.3) SAA 3B, 4D AA 3B, 4C			
F. Taxpayer provided case advocate name, job title, ID #, work address, telephone #, and office hours (7.5.2.2(3) & 7.6.3.2(6)) SAA & AA 3A			
G. Specific apology provided, if appropriate (6.5(1), 7.5.2.2(3), & 7.6.3.2(8)) SAA & AA 1A, 3A			
H. Verified how taxpayer's inquiry came into TAS and completed Outreach Fields (7.5.2.2(5) & 7.6.3.2(5)) SAA & AA 3A, 3B			
I. Problem and relief request clarified and updated (7.5.2.2(6) & 7.6.3.2(7)) SAA 1A, 3A, 3C AA 1A, 3A, 3D			
J. Initial Action Plan accurately documented and updated, if necessary (7.5.2.1, 7.6.3.1 & 11.2) SAA 2A, 3B, 3C, 4A, 4B AA 2A, 3B, 3D, 4E, 4A			
K. Enforcement action(s) suspended, where appropriate (7.5.2.1(4) & 7.6.3.1(4)) SAA 3D, 4C AA 4B, 5A			
L. Hardship/No Hardship determination made {Criteria 1 cases} (7.5.1(2) & 7.5.1.1) SAA 2C, 3C AA 2C, 3D			
M. Hardship validated {Criteria 1-4 cases} (7.5.2.3) SAA 2C, 3C AA 2C, 3D			
N. Appropriate information requested from taxpayer/internal sources {Criteria 1-4 = 3 workdays, Criteria 5-7 = 7 calendar days} (7.5.2.1(6), 7.5.2.2(8) & 7.6.3.2(9)) SAA 2C, 3C, 4B AA 2C, 3D, 4A			

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	Yes	No	N/A	
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II. Initial Actions/Contact - Continued				
O. Taxpayer given sufficient time to provide requested information (Crit 1-4 held open additional 5 workdays) (7.5.2.2(8) & 7.6.3.2) SAA & AA 5C				
P. External sources/third parties contacted {IRC 7602 requirements met} (7.3.3.1 - 3) SAA 3C AA 3D				
Q. Next Contact Date (NCD) and/or Estimated Completion Date (ECD) given to taxpayer and documented (7.5.2.2(11) & 7.6.3.2(11)) SAA 3A, 3B, 5A AA 3A, 3B, 5B				
III. Case Management				
A. Taxpayer contacted by promised date(s) or every 30 days, whichever is earlier, unless the taxpayer agrees to a different NCD and documented (7.5.5 & 7.6.4) SAA 3B, 5A, 5B, 5C AA 3B, 5B, 5C				
B. If Next Contact Date is not given, taxpayer contacted within five workdays from last contact and documented (Criteria 1-4 (7.5.5(2) Criteria 5-7 (7.6.4(2)) SAA 3B, 5A, 5B, 5C AA 3B, 5B, 5C				
C. Second request for all information necessary for resolution and consequence for non-response provided in writing (7.5.5(7) & 7.6.4(6)) SAA 3A, 5B, 5C AA 3A, 5C				
D. Secures all necessary information and takes appropriate case actions to move the case to resolution (7.5.5(1) & 7.6.4(1)) SAA & AA 2C				
E. Action(s) within the law and delegated authorities (4.2.2, 7.5.4(2) & 7.6.4(11)) SAA 2A, 4A, 4C AA 2A, 4B, 4E				
F. Actions timely (5 workdays) upon receipt of taxpayer information (7.5.5 & 7.6.4) SAA 5A, 5B AA 5B, 5C				
G. Actions timely (5 workdays) upon receipt of IRS information (7.5.5 & 7.6.4) SAA 5A, 5B AA 5B, 5C				
H. Disclosure guidelines followed throughout and documented {IRC 6103} (10.3) SAA 3B 4D AA 3B 4C				
I. Third party contact procedures followed and documented {IRC 7602} (7.3.3.1 - 3) SAA 3B 4D AA 3B, 4C				
J. Follow-ups documented and met throughout case (7.5.2, 7.6.3 & 11.2) SAA 3B, 5A AA 3B, 5B				
K. Research analyzed and used correctly (7.5.2.1(3), 7.5.3(2), 6.2 & 6.3.1(3)) SAA 2A, 3C, 4B, 4C AA 2A, 3D, 4A, 4B				
L. Enforcement action hold(s) extended, as appropriate (7.6.5.2) SAA 3D, 4C AA 4B, 5A				
M. TAMIS case histories documented timely with all actions taken (11.4.1) SAA & AA 3B				
IV. Requests for Assistance/Operations Assistance Request (OAR)				
A. OAR(s) required, initiated timely and TAMIS updated (7.7.2) SAA 3B, 4A, 5A, 5B AA 3B, 4E, 5B				
B. OAR(s) contained complete information and routed to the location responsible for completing the requested actions (7.7.2) SAA 4A AA 4E				
C. OAR(s) followed up if no contact by recipient (7.7.3.4) SAA 5A, 5B AA 5B, 5C				
D. Negotiated resolution with Operations, as appropriate (7.7.3.4) SAA & AA 1A, 3A, 3E				
E. Timely action taken upon receipt of completed/disagreed OAR(s) (7.7.3.4 & 7.7.4) SAA 5A, 5B AA 5B, 5C				
F. Technical advisors contacted as needed (7.5.5(11), 7.6.4(10) & 7.9) SAA 2A, 2B, 4B AA 2A, 2B, 4A				
G. Well developed and supported TAO prepared for LTA (7.8) SAA 3C, 3D, 4A AA 3D, 4E				
V. Closing Actions				
A. IDRS adjustments correctly input and posted (7.10.2(3) & 7.10.3.1) SAA 4C, 5A AA 4B, 5B				
B. Resolution of all issues (7.10.2 & 7.10.3) SAA 2C, 3D AA 2C, 5C				
C. Addressed all related issues (7.10.2) SAA 2C, 3C AA 2C, 3D				

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	Yes	No	N/A	

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VI. Closing Contact

A. Provided taxpayer accurate, clear, and complete explanation of the cause(s) of the problem and corrective action(s) taken (7.10.2(2)) SAA & AA 1A, 2B, 3A, 3E				
B. Educated/explained preventative actions to taxpayer, as appropriate (7.10.2(2)(c)) SAA & AA 1A, 2B, 3A				
C. Addressed balance due, compliance issues, or refund situations (7.10.1(4) & 7.10.2(2)(a)) SAA 2B, 3A, 3E, 4C AA 2B, 3A, 3E, 4B				
D. Recourse and/or applicable appeal rights explained if requested relief not provided (7.10.2(2)(e)) SAA 2B, 3A, 5C AA 2B, 3A, 3C				
E. Specific apology reiterated (7.10.2(2)(f)) SAA & AA 1A, 3A				

VII. Administrative Closing Actions

A. IDRS control base(s) closed (7.10.2(3)) SAA 5A AA 5B				
B. Accuracy of TIC, PCIC, SCIC, Complexity, & TAO/Relief codes and/or Assistance Codes (7.10.2(5)) SAA 3B, 4B AA 3B, 4A				
C. Accuracy of TP/Entity/POA/Congressional/Outreach, & Special codes (7.10.2(5)) SAA 3B, 4B AA 3B, 4A				
D. Released notice or enforcement hold(s), as appropriate (7.10.2(3)) SAA 3D, 5B AA 5A, 5B				
E. POA forwarded to CAF Unit {action documented} (7.10.2(3)) SAA 4A AA 4E				
F. Files returned to service center/campus (7.10.2(3)) SAA 4A AA 4E				
G. Case file correctly assembled {unnecessary paperwork removed} (7.10.2(3) & 11.4) SAA & AA 3B				
H. History documented with all actions taken including summary of closing contact (7.10.2(4)) SAA & AA 3B				
I. TAMIS closing actions taken directly after resolution of case (7.10.2(5)) SAA 4C, 5A, 5B AA 4B, 5B, 5C				

VIII. Correspondence

A. Correspondence timely prepared and mailed, history documented, and copy maintained in case file (6.4, 7.5.5(4), 7.5.5(3), 7.6.3.2(4), & 7.6.4(2)) SAA 3A, 3B, 5B AA 3A, 3B, 5C				
B. Correct mailing, format, grammar, content, stationery, etc. (6.4) SAA 3A, 5B AA 3A, 5C				

IX. Advocacy Issues

A. Advocacy issues recognized and referred (7.3.10 & 13.2.1.4) SAA 2A, 3C AA 2A, 3D				
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Overall Comments and/or Training Needs (i.e. TP issues, other feedback, etc.)

This evaluation recordation has been discussed with me and I have been given a copy. (For evaluative reviews, this form must be shared with the employee.)

Employee signature	Date	Manager signature	Date
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This form constitutes an evaluative recordation that is subject to the provisions of Article 12, Section 9 of the Master Agreement between IRS and NTEU.