REQUEST FOR RECORDS DISPOSITION AUTHORITY  
(See Instructions on reverse)

TO NATIONAL ARCHIVES and RECORDS ADMINISTRATION (NWML)  
8601 ADELPHI ROAD, COLLEGE PARK, MD 20740-6001

1 FROM (Agency or establishment)  
Department of Treasury

2 MAJOR SUBDIVISION  
Internal Revenue Service (IRS)

3 MINOR SUBDIVISION  
Taxpayer Advocate Service &  
Wage and Investment

4 NAME OF PERSON WITH WHOM TO CONFER  
Daniel W. Bennett, IRS Records Officer  
Annette Lloyd, TAS HQ Liaison for W&I

5 TELEPHONE  
(202) 283-9359  
(859) 669-5599

5 AGENCY CERTIFICATION

I hereby certify that I am authorized to act for this agency in matters pertaining to the disposition of its records and that the records proposed for disposal on the attached 2 pages(s) are not now needed for the business of this agency or will not be needed after the retention periods specified, and that written concurrence from the General Accounting Office, under the provisions of Title 8 of the GAO Manual for Guidance of Federal Agencies,

.X. is not required, □ is attached, or □ has been requested

DATE December 10, 2008  
SIGNATURE OF AGENCY REPRESENTATIVE  
Daniel W. Bennett, IRS Records Officer

6 DESCRIPTION OF ITEM OF PROPOSED DISPOSITION

Update to IRM 1.15.9 RCS/9 for Taxpayer Advocate Service

Adds new Item 12 Internal Revenue Form 12412 Operations Assistance Request (OAR)

Update to IRM 1.15.29 RCS/29 [Old RCS22, previously 206] for Submissions Processing Campus Records

Adds new Item 110 Internal Revenue Form 12412 Operations Assistance Request (OAR)

9 GRS OR SUPERSEDED JOB CITATION

10 ACTION TAKEN  
(NARA USE ONLY)

See the attached.
The records covered by this schedule are created and/or accumulated in the various offices of the Taxpayer Advocate Service Business Unit and Wage and Investment, Submissions Processing Campuses, formerly Service Centers.

RCS 9
Item 12

Internal Revenue Form 12412 Operations Assistance Request (OAR)

1.15.9

The Taxpayer Advocate Service (TAS) uses the Operation Assistance Request (OAR) process to refer cases when TAS lacks either the statutory or delegated authority to resolve a taxpayer's problem. TAS utilizes IR Form 12412, Operations Assistance Request (OAR) to initiate the OAR process. In cases requiring an OAR, TAS completes Form 12412 and forwards the case to the Operating Division Liaison with an attached IR Form 3210 Transmittal. The Operating Division Liaison reviews the case, assigns it to the appropriate area, and then monitors the case through its conclusion. Every effort is made to expedite completion of OAR cases. Timeframes for the assigned area to complete the case are indicated on IR Form 12412. If resolution of a taxpayer's case cannot be completed within the requested timeframe or by a negotiated extension date, the employee immediately notifies his or her manager. The manager/employee then works with the TAS contact listed on the IR Form 12412 to arrive at an agreed-upon timeframe for follow-up based on the facts and circumstances of the particular case. The manager/employee assigned the case discusses the findings and recommendations on the final disposition of the case with the appropriate TAS contact. The TAS contact is responsible for "communicating the final decision on the case to the taxpayer".

Forms are created and are maintained at each Submissions Processing Campus (Service Center) and may be duplicated as tracking records in various TAS Offices.

Description:

The Taxpayer Advocate Service (TAS) uses the Operation Assistance Request (OAR) process to refer cases to Submissions Processing functions when TAS lacks either the statutory or delegated authority to resolve a taxpayer's problem. TAS utilizes IR Form 12412, Operations Assistance Request (OAR) to initiate the OAR process.

TEMPORARY

Cut-off at end of processing year, DESTROY 1 year after processing year.