

Taxpayer Advocate Service

Your Voice at the IRS



Our Mission

We help taxpayers resolve problems with the IRS and recommend changes to prevent the problems



TAS Leadership

- **Nina E. Olson**
National Taxpayer Advocate
- **Rena Girinakis**
Deputy National Taxpayer Advocate



TAS Offices

- Office of the National Taxpayer Advocate
 - Washington, D.C.
- 75 local TAS offices nationwide
 - One or more in every state
 - One in District of Columbia
 - One in Puerto Rico
 - One at each IRS campus
- taxpayeradvocate.irs.gov/Contact-Us



What We Do

- TAS is your voice at the IRS!
- Our services are free
- We offer fair, independent, and free help
- You may be eligible for TAS help if you've been unable to resolve your tax problem through normal IRS channels
- TAS helps taxpayers whose IRS problems are causing financial difficulty or significant cost
- TAS employees know the IRS and how to navigate it



When We Get Involved

Most cases can and should be resolved through normal IRS channels



Some Normal IRS Channels

- Practitioner Priority Service
1.866.860.4259
- Toll-free telephone service
1.800.829.1040 – Individual
1.800.829.4933 – Business
- Taxpayer Assistance Centers
irs.gov/localcontacts



TAS Criteria: Economic Burden

- Suffering economic harm
- Facing adverse IRS action
- Will incur significant cost
- Will suffer irreparable injury



TAS Criteria: Systemic Burden

- Delay of more than 30 days past normal processing time
- No response by promised date
- Systemic or procedural failure



TAS Criteria: Other

Best Interest of the Taxpayer

- 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

- The NTA determines compelling public policy warrants special assistance to an individual or group of taxpayers



TAS Authority

- Taxpayer Assistance Order (TAO)
 - Delegated to Local Taxpayer Advocates by the National Taxpayer Advocate
 - Authority provided by IRC § 7811
- Taxpayer Advocate Directive (TAD)
 - Delegated to the National Taxpayer Advocate by the Commissioner of Internal Revenue
 - Authority provided by IRC § 7803(a)(2)(A)



Taxpayer Bill of Rights (TBOR)

- Commissioner Koskinen and National Taxpayer Advocate Nina Olson recently announced the IRS's adoption of the Taxpayer Bill of Rights (TBOR)
- The IRS agreed to work with TAS to review all internal processes to make sure taxpayer rights are considered



**Taxpayer Bill of Rights
(TBOR)**

The right to:

1. Be Informed
2. Quality Service
3. Pay No More than the Correct Amount of Tax
4. Challenge the IRS's Position and Be Heard
5. Appeal an IRS Decision in an Independent Forum



**Taxpayer Bill of Rights
(TBOR)**

The right to:

6. Finality
7. Privacy
8. Confidentiality
9. Retain Representation
10. A Fair and Just Tax System



**Taxpayer Bill of Rights
(TBOR)**

For more information, visit the TBOR pages on our Tax Toolkit at:

taxpayeradvocate.irs.gov/Taxpayer-Rights



Systemic Advocacy

- While TAS's Case Advocacy fulfills TAS's mission of resolving taxpayer problems, TAS's Systemic Advocacy completes the mission by recommending changes that prevent the problems from happening
- Systemic Advocacy addresses issues affecting MULTIPLE taxpayers (individuals or businesses)



Bringing Systemic Issues to TAS

Systemic Advocacy Management System (SAMS)

- Web-based system to receive advocacy issues, ideas, suggestions
- For taxpayers and practitioners, as well as academic, research, and professional organizations
- irs.gov/SAMS



National Taxpayer Advocate Reports to Congress

- **Annual Report to Congress**
 - At least 20 most serious problems
 - Most litigated issues
 - Administrative and legislative recommendations
- **Objectives Report to Congress**
 - Key issues, goals, and activities for the coming fiscal year
 - Reviews the 2014 filing season



FY15 Objectives Report

National Taxpayer Advocate
Fiscal Year 2015 Objectives Report to Congress

Key issues, goals, and activities of the
Taxpayer Advocate Service for the coming fiscal year



FY15 Objectives Report

Identifies priority issues and emphasizes importance of the IRS:

- Taking concrete steps to give meaning to the Taxpayer Bill of Rights (TBOR)
- Issuing refunds to victims of return preparer fraud
- Continuing improvements in Exempt Organization (EO) areas
- Expanding the voluntary return preparer certification program to include competency testing



FY15 Objectives Report

Implementing the Taxpayer Bill of Rights (TBOR)

TAS will:

- Review Internal Revenue Manuals for gaps in taxpayer rights
- Review all IRS training materials and add TBOR information where applicable
- Distribute outreach materials and work with the IRS to update irs.gov pages



FY15 Objectives Report

Minimum Standards for Tax Return Preparers
TAS will:

- Continue to recommend Congress authorize IRS to establish minimum standards for preparers
- Work with Return Preparer Office (RPO) to assess offering competency exam prior to 2016 filing season
- Work with RPO on design and information included in searchable database
- Develop grassroots outreach and education materials for Local Taxpayer Advocates
- Work with the IRS Communications and Liaison office on outreach to the general public

TAXPAYER ADVOCATE SERVICE
www.irs.gov/tao

FY15 Objectives Report

Fiscal Year	Receipts	TAOs
FY 2011	206	5
FY 2012	436	58
FY 2013	381	109
FY 2014 through May	174	34

TAXPAYER ADVOCATE SERVICE
www.irs.gov/tao

FY15 Objectives Report: More Information

More information available on our website:
taxpayeradvocate.irs.gov/2015-Objectives-Report

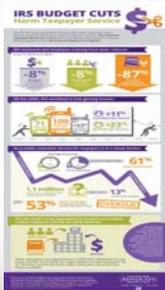
TAXPAYER ADVOCATE SERVICE
www.irs.gov/tao

2013 Annual Report to Congress



TAXPAYER
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YOUR VOICE AT THE IRS

2013 Annual Report to Congress: Most Serious Problems



**IRS Desperately Needs
More Funding to Serve
Taxpayers and Increase
Voluntary Compliance**

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2013 Annual Report to Congress: Most Serious Problems

NTA Recommends Congress:

- Revise budget rules so IRS is "fenced off" from other spending ceilings and IRS viewed as an accounts receivable department
- Fund IRS at level to maximize tax compliance while protecting taxpayer rights and minimizing taxpayer burden
- Allocate IRS resources in a balanced approach to taxpayer service, outreach and education, and effective tax law enforcement

TAXPAYER
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2013 Annual Report to Congress: Most Serious Problems

IRS Should Adopt New Approach to Identity Theft Victim Assistance that Minimizes Burden and Anxiety for Taxpayers



2013 Annual Report to Congress: Most Serious Problems

NTA recommends the IRS:

- Retain specialized unit as “traffic cop” and single point of contact with victims
- Develop tracking method for how long it takes to resolve Identity Theft cases
- Implement timeliness measures so cases don't languish
- Develop database accessible by all functions working on Identity Theft cases



2013 Annual Report to Congress: Most Serious Problems

Regulation of Return Preparers: Taxpayers and Tax Administration Remain Vulnerable to Incompetent and Unscrupulous Return Preparers



**2013 Annual Report to Congress:
Most Serious Problems**

NTA recommends the IRS develops strategy that:

- Offers a voluntary exam and continuous education certificate
- Restricts ability to represent taxpayers in audits of returns they prepared unless they earn certificate
- Restricts 3rd party designee
- Mounts consumer protection campaign
- Recommends Congress revise code to make clear IRS has authority to regulate



**2013 Annual Report to Congress:
More Information**

More information available on our website:

taxpayeradvocate.irs.gov/2013-Annual-Report



Other TAS Programs

Taxpayer Advocacy Panel (TAP)

- Independent panel of citizen volunteers
- Suggests ways to improve IRS
- Contact TAP at 1-888-912-1227 or www.improveirs.org



Other TAS Programs

Low Income Taxpayer Clinics (LITCs)

- Provide assistance to:
 - Low income taxpayers who have a controversy with the IRS
 - Taxpayers who speak English as a second language
- Find the nearest location at irs.gov/uac/Low-Income-Taxpayer-Clinics



How to Contact TAS

- Fax or phone Local Taxpayer Advocates listed in Publication 1546, *Your Voice at the IRS*
- Phone NTA Case Intake Line: 1-877-777-4778
- Submit Form 911, *Request for Taxpayer Advocate Service Assistance*
- Visit taxpayeradvocate.irs.gov/Contact-Us



Want to Know More?

- Facebook: www.facebook.com/YourVoiceatIRS
- Twitter: www.twitter.com/YourVoiceatIRS
- YouTube: www.youtube.com/TASNTA
- Tax Toolkit: www.taxpayeradvocate.irs.gov



