

# Working with the Taxpayer Advocate Service

Tax Professionals



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## TAS Leadership

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Erin M. Collins  
National Taxpayer Advocate



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Your Local Taxpayer  
Advocate  
(LTA)

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- Office Fax number (855) 822-1225



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## ABOUT TAS – WHO WE ARE

- Independent organization within the IRS
- Provide free service to all eligible taxpayers, including:
  - Individual taxpayers
  - Businesses
  - Non-profits
  - More
- No income limits for eligibility

*Your Voice  
at the IRS*



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## ABOUT TAS

### TAS Functions by Law

- Assist taxpayers to resolve tax problems with the IRS.
- Identify areas where taxpayers have problems dealing with the IRS.
- To the extent possible, propose changes in the administrative practices of the IRS to mitigate problems.
- Identify potential legislative changes to mitigate such problems.



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## ABOUT TAS – Offices

- Office of the Taxpayer Advocate
  - Washington, D.C.
- Local TAS offices nationwide
  - One (or more) in every state
  - One in Washington, D.C.
  - One in Puerto Rico

*Your Voice  
at the IRS*



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## About TAS – What We Do

- Protect your clients' rights by striving to ensure they are treated fairly and understand their rights as outlined in the Taxpayer Bill of Rights.
- Help taxpayers where a system failed to operate as intended or efforts failed to resolve the problem within the IRS.
- If your client qualifies for help, TAS is with you at every turn and does everything possible to assist.

*Your Voice  
at the IRS*

TAXPAYER  
ADVOCATE  
SERVICE  
YOUR VOICE AT THE IRS

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## TAXPAYER BILL OF RIGHTS

= *YOUR RIGHTS*

### Taxpayer Bill of Rights

#### You Have the Right to...

- **Be Informed**  
El Derecho de Estar Informado
- **Quality Service**  
El Derecho de Recibir Servicio de Calidad
- **Pay No More Than the Correct Amount of Tax**  
El Derecho de Pagar No Más de la Cantidad Correcta de Impuestos
- **Challenge the IRS's Position and Be Heard**  
El Derecho de Cuestionar la Posición del IRS y de ser Escuchado
- **Appeal an IRS Decision in an Independent Forum**  
El Derecho de Apelar una Decisión del IRS en un Foro Autónomo
- **Finality**  
El Derecho de Llegar a una Resolución
- **Privacy**  
El Derecho de Privacidad
- **Confidentiality**  
El Derecho de Confidencialidad
- **Retain Representation**  
El Derecho de Contratar a un Representante
- **A Fair and Just Tax System**  
El Derecho de Tener un Sistema de Impuestos que sea Justo y Adecuado

TAXPAYER  
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SERVICE



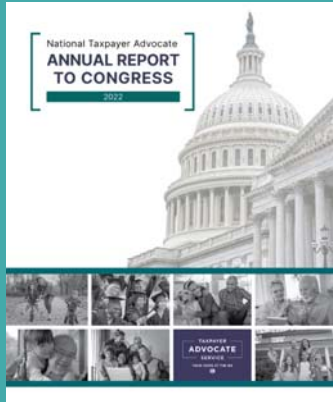
Learn more about your rights at  
[TaxpayerAdvocate.irs.gov/taxpayer-rights](http://TaxpayerAdvocate.irs.gov/taxpayer-rights)

Revised 10/15/2018. Using the 2018 version of the Taxpayer Bill of Rights. See [www.irs.gov/advocate](http://www.irs.gov/advocate).

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# TAS Reports to Congress



<https://www.TaxpayerAdvocate.irs.gov/reports>



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## WHEN TO COME TO TAS FOR TAX ACCOUNT HELP

In general, come to us when:

- Your client is experiencing a financial/economic hardship or facing an immediate threat of adverse action.
- You are unable to resolve your client's issue through normal IRS channels.
- You have tried to contact the IRS, but no one has responded, or the IRS hasn't responded by the date promised.

Learn more about eligibility at:

<https://www.taxpayeradvocate.irs.gov/can-tas-help-me-with-my-tax-issue/>



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## How to Contact TAS for Help

Use the “Can TAS help me with my tax issue?” tool:  
<https://www.taxpayeradvocate.irs.gov/can-tas-help-me-with-my-tax-issue/>

If the answer is yes:

- Fax or call your Local Taxpayer Advocate listed in Publication 1546, Your Voice at the IRS, or visit: <https://www.taxpayeradvocate.irs.gov/contact-us/>
- Call the National Taxpayer Advocate Case Intake Line: 877-777-4778
- Download Form 911, Request for Taxpayer Advocate Service Assistance: <https://www.irs.gov/pub/irs-pdf/f911.pdf>



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## What to Expect

- TAS will advocate with you on your client’s behalf  
= ***Your Voice at the IRS.***
- Contact within *ten business days* (or less) from the date you contacted us or the date your inquiry was referred to us.
- Given an estimated expected completion date.

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## What to Expect

- In most instances, TAS must rely on the IRS to take the action needed to resolve the issue.
- Our role is to ensure actions are completed accurately and expeditiously and the taxpayer's rights have been protected.

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## What to Expect

- Your prompt reply to requests for additional information will ensure we can continue to advocate for you and your client.
- If we are continuously unable to reach you by phone or by letter, our office may be required to contact the taxpayer directly or possibly close the case.

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## What to Expect

- Additional information is generally needed to resolve inquiries. Documentation may include:
  - Power of Attorney or other authorization.
  - Copies of any IRS notices or letters your client has received.
  - Completed and signed forms including returns, schedules, and the information to support the returns/schedules.

## What to Expect

- Case Advocates are responsible for keeping you informed of their progress throughout the case.
- You will also be provided with a clear, complete, and correct explanation of what was done to resolve the problem when we are done.

## Phone Numbers and Voicemail

- It is important that we have a good phone number on the account or on your Power of Attorney (Form 2848).
- TAS cannot leave tax information on a representative's answering machine or voicemail, even if the representative asks them to do so.
- Identity verification is required – for everyone.



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## Systemic Advocacy

Systemic Advocacy studies and seeks to resolve problems, both reactively and proactively, that affect groups of taxpayers, including problems that affect individuals, businesses, or both.

### **Systemic issues:**

- Affect multiple taxpayers;
- Are not individual problems or cases;
- Require analysis, administrative solutions, or legislative changes; and
- Involve protecting taxpayer rights, reducing or preventing taxpayer burden, striving to ensure equitable treatment of taxpayers, or providing essential services to taxpayers.

<https://www.irs.gov/sams>



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## The IRS Practitioner Priority Service

Contact PPS at 866-860-4259

- Continental U.S., 7 a.m. to 7 p.m. local time
- Alaska and Hawaii, 7 a.m. to 7 p.m. Pacific time
- Puerto Rico, 8 a.m. to 8 p.m. local time

The IRS has initiated a pilot program that requires PPS callers to repeat phrases before being transferred to an IRS assistant to help ensure a live person is calling and not a mechanical device.

For more information about PPS, visit the IRS website:

[Practitioner Priority Service](#)® | [Internal Revenue Service \(irs.gov\)](#)



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## IRS Resources for Tax Professionals

[Tax Professionals](#) | [Internal Revenue Service \(irs.gov\)](#)

The IRS provides tax professionals access to various online tools and services.



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## Other TAS Programs



### Low Income Taxpayer Clinics

- LITCs represent low-income taxpayers who have a controversy with the IRS, and provide education and outreach to taxpayers who speak English as a second language
- LITCs provide services for free or no more than a nominal fee (except for reimbursement of actual costs incurred)
- Find the nearest LITC at: [www.irs.gov/advocate/low-income-taxpayer-clinics/low-income-taxpayer-clinic-map](http://www.irs.gov/advocate/low-income-taxpayer-clinics/low-income-taxpayer-clinic-map)



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## Other TAS Programs

### Taxpayer Advocacy Panel (TAP)

- Independent panel of citizen volunteers
- Suggests ways to improve the IRS
- Contact TAP at 1-888-912-1227 or <https://improveirs.org/>



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## Want to Know More?

For more information, visit:

- [taxpayeradvocate.irs.gov/](https://taxpayeradvocate.irs.gov/)
- [es.taxpayeradvocate.irs.gov/](https://es.taxpayeradvocate.irs.gov/) (Spanish)
- [taxpayeradvocate.irs.gov/get-help/roadmap/](https://taxpayeradvocate.irs.gov/get-help/roadmap/)
- [taxpayeradvocate.irs.gov/tax-professionals/](https://taxpayeradvocate.irs.gov/tax-professionals/)

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TASNTA



[www.TaxpayerAdvocate.irs.gov/blog](https://www.TaxpayerAdvocate.irs.gov/blog)



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