

**The National Taxpayer Advocate's**  
Fiscal Year 2006 Objectives Report to Congress

**June 30, 2005**



# The National Taxpayer Advocate’s Report to Congress Fiscal Year 2006 Objectives

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## INTRODUCTION

The Internal Revenue Code requires the National Taxpayer Advocate to submit two annual reports to the House Committee on Ways and Means and the Senate Committee on Finance.<sup>1</sup> The National Taxpayer Advocate is required to submit these reports directly to the Committees without any prior review or comment from the Commissioner of Internal Revenue, the Secretary of the Treasury, the IRS Oversight Board, any other officer or employee of the Department of Treasury, or the Office of Management and Budget. The first report, due by June 30 of each year, must identify the objectives of the Office of the Taxpayer Advocate for the fiscal year beginning in that calendar year.

## POST-RRA 98 TAX ADMINISTRATION

In the IRS Restructuring and Reform Act of 1998,<sup>2</sup> Congress directed the IRS to develop a new mission statement, one that acknowledged the important role that taxpayer service plays in tax administration and in achieving taxpayer compliance.<sup>3</sup> In response, the IRS adopted the following mission statement:

Provide America's taxpayers top quality service by helping them understand and meet their tax responsibilities and by applying the tax law with integrity and fairness to all.

Today, the IRS's explicit and primary focus is on increasing its enforcement activity. While this goal is laudable, it is very narrow. As Congress noted in RRA 98, the IRS is far more than an enforcement agency – it must serve all taxpayers. Thus, the IRS should specifically state that its primary organizational goal is to increase voluntary compliance. As an offshoot of that goal, the IRS can and should address those taxpayers who refuse to voluntarily comply. However, by making its top organizational priority “increasing voluntary compliance” – as opposed to merely “increasing enforcement” – the IRS would not lump in those taxpayers who are noncompliant but *trying to comply* with those taxpayers who aren't even trying.

These points are not mere semantic quibbles. Organizational goals and objectives matter. As we learned in the years immediately before the enactment

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<sup>1</sup> IRC § 7803(c)(2)(B).

<sup>2</sup> Internal Revenue Service Restructuring and Reform Act of 1998, Pub. L. No. 105-206, § 1002.

<sup>3</sup> RRA 98 § 1002 provides that the IRS “[s]hall review and restate its mission to place a greater emphasis on serving the public and meeting taxpayers’ needs.” The Senate Finance Committee report stated that “[t]he Committee believes that taxpayer service is of such importance that the Committee should ... mandate that a key part of the IRS mission must be taxpayer service.” S. Rep. No. 105-174.

of RRA 98, setting sweeping enforcement-oriented expectations at the corporate level translated into a very different message to the front-line employees.

A national push for increased productivity occurred. Policy guidance was published that loosened the tight reins on sharing production goals. The “firewall” that [policy statement] P-1-20 and TBOR were intended to establish in prohibiting goal-setting and use of production statistics in evaluation of revenue officers and their immediate supervisors was weakened. The P-1-20 certification had become a paper exercise.<sup>4</sup>

Our tax system is a self-assessment system. We expect taxpayers to come in and tell us about their taxable income. It is also a system that contemplates “rough justice.” That is, in exchange for taxpayers’ voluntarily filing their taxes each year, we accept the fact that taxpayers will not be 100 percent accurate – after all, they are not tax experts. And we, the IRS, accept the responsibility – or at least we should – for providing procedures and requirements that are not so burdensome that taxpayers cannot comply. Where such complexity is unavoidable, or where taxpayers need clarification or assistance, it is our duty to provide such clarification and assistance in a form that taxpayers can understand and actually access. It’s our job to help taxpayers be as close to 100 percent compliant as they possibly can.

The rub, of course, is that providing such service can appear expensive under some methods of analyses and does not create easily measurable results. For example, if we measure a program’s efficiency based on its ability to deliver a service in the least costly manner, then we must be very clear about how we define the term “costly.” When a taxpayer uses the Internet, does he still need to call the IRS toll-free line for further assistance? When a taxpayer uses the toll-free line, does he have to make multiple calls to resolve the issue? Perhaps a single visit to the walk-in site would resolve *all* of the taxpayer’s issues in a shorter amount of time with less overall burden on the taxpayer and the IRS. When labeling one channel “more efficient” or “less costly” than another, we need to include the downstream effects in that calculation.

We should not take for granted the segment of our taxpayer population that is responsible for our 85 percent compliance rate. Rather than looking for ways to reduce services and assuming no impact to compliance as a result of these service reductions, we should be studying what factors make it easier or more

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<sup>4</sup> Special Review Panel Report for Charles O. Rossotti, Internal Revenue Service (August 1998), 11. IRS policy statement P-1-20, The Use of Enforcement Statistics (November 9, 1973) permitted the IRS to forecast enforcement results and communicate those results for planning purposes. The policy stipulated that tax enforcement results shall not be used to evaluate an enforcement officer or to impose or suggest production quotas or goals. The Taxpayer Bill of Rights prohibited the use of records of tax enforcement results to evaluate employees directly involved in Collection activities and their immediate supervisors or to impose or suggest production quotas or goals with respect to such employees. Technical and Miscellaneous Revenue Act of 1988, Pub. L. No. 100-647, § 6231 (1988).

difficult for taxpayers to comply and what services compliant taxpayers require in order to remain compliant.

Research – both applied and theoretical – is essential to the goal of increasing voluntary taxpayer compliance and a first-class tax administration system. Unfortunately, the IRS often makes decisions without conducting the requisite research to estimate the impact of such actions on voluntary compliance. Sometimes, the timeframes for decisions are externally imposed and unavoidable. All too often, however, the IRS imposes its own internal deadlines, and in the time that it takes to manage the uproar over proposed changes, it could accomplish some version of the requisite research studies.

As the National Taxpayer Advocate, I am very mindful of the pressures – from Congress, from the Administration, from taxpayers, from the press – under which the IRS labors. I see these pressures every day on the job. I understand the hard choices that public servants must make. But the IRS must resist reacting to these pressures in a way that compounds underlying problems. Before we radically alter the relationship of the taxpayer to the tax administrator (and, by extension, to his or her government), we need to have some understanding of the impact of these changes upon tax compliance. And we cannot gain that understanding solely by studying the IRS’s own organizational needs. We must think about the world from the perspective of the taxpayer and other stakeholders.

## **IRS PARTNERSHIP WITH TAS**

Congress specifically created the Taxpayer Advocate Service so that the IRS hears the “voice of the taxpayer” while it makes strategic, operational, and programmatic choices. We can avoid one-dimensional, internally-driven decisions if the IRS consults with the Office of the Taxpayer Advocate early in the planning process. In 1998, Congress clearly stated that it expects such early collaboration: “The Committee also believes that the reporting requirements of the Taxpayer Advocate should be targeted not only towards solving problems with the IRS but also towards preventing problems before they arise.”<sup>5</sup>

Moreover, the IRS should consult with a broad array of external stakeholder groups about such issues. It is not sufficient that the IRS just bring in these stakeholders when it is convenient for the IRS, after the IRS has already reached a decision and way after the point when it can incorporate significant recommendations for change. As clearly demonstrated by IRS’s proposal to close 68 walk-in sites (“Taxpayer Assistance Centers” or TACs), a failure to listen to and discuss concerns of the National Taxpayer Advocate, along with numerous taxpayer and Congressional stakeholders, can lead to virtually

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<sup>5</sup> S. Rep. No. 105-174.

universal opposition to proposals that might, if properly researched and reasoned, gain greater acceptance.

Two years ago, in my FY 2004 Objectives Report, I noted that the relationship between a function such as the Taxpayer Advocate Service (TAS) and its parent organization – here, the Internal Revenue Service (IRS) – can take one of two forms.<sup>6</sup> That is, the relationship between TAS and the IRS can follow either the partnership or adversarial model. Obviously, we would all prefer a partnership, in which TAS works with the IRS to resolve problems. Throughout this report, we note many instances and results of such partnering, and describe our plans for joint initiatives for Fiscal Year 2006. In fact, we set out in Appendix III a list of seven such teams or projects that involve TAS/IRS collaborative efforts.

I applaud the IRS for these efforts. Such partnering can be especially difficult when IRS employees are placed under pressure to produce quantifiable results, particularly in the enforcement area. IRS employees, being the dedicated public servants that they are, want to meet their supervisors' expectations. But such pressure to "produce" can lead to a tendency to discount the impact of certain actions or procedural changes on taxpayers' rights or the ability of taxpayers to comply with their tax obligations – areas of special concern to the National Taxpayer Advocate and TAS. Thus, depending on what goals the IRS sets for itself, IRS employees may view TAS involvement or intervention in IRS initiatives as an interference rather than a help.

## **A LOOK AHEAD TO NATIONAL TAXPAYER ADVOCATE PRIORITIES IN FY 2006**

With the passage of time, it is reasonable to review some of the significant changes required by RRA 98 for fine-tuning to reflect work practices and other factors that could not be anticipated at the time of the statute's enactment. RRA 98's underlying principles, however, still hold true, namely:

- That tax administration should be taxpayer-centric and designed around the characteristics of taxpayer segments;
- That IRS employees should be evaluated under a system of *balanced* measures and not on the basis of enforcement results; and
- That the IRS must balance its efforts to increase voluntary compliance (including through enforcement actions) with a healthy respect for taxpayer rights (including the confidentiality of taxpayer information) and the provision of quality taxpayer service.

In FY 2006, the Office of the Taxpayer Advocate will continue to evaluate IRS programs on the basis of these principles. We will accomplish this goal through

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<sup>6</sup> National Taxpayer Advocate Fiscal Year 2004 Objectives Report to Congress 1.

the activities described in the following pages, through the 2005 Annual Report to Congress, through internal dialogue with the IRS and public discussions with our stakeholders, and through Congressional testimony. As National Taxpayer Advocate, I will use the Taxpayer Assistance Order, the Taxpayer Advocate Directive, and the Taxpayer Rights Impact Statement, where appropriate. In fact, since the submission of my FY 2005 Objectives Report to Congress last June, I have issued three Taxpayer Rights Impact Statements and two proposed Taxpayer Advocate Directives.

My office will continue its work on the Offer-in-Compromise program, particularly the IRS implementation of Effective Tax Administration offers, even as we propose legislation to improve this program. Moreover, in the 2005 Annual Report to Congress, I will make a legislative recommendation for improving Collection Due Process hearings that will attempt to eliminate some of the IRS objections about the misuses of the program at the same time that we more accurately target its protections to unwarranted or unnecessary collection actions. We will continue to advocate that IRS actions be brought within the mainstream of fundamental administrative law protections.

In the following section, I discuss my office's involvement with the IRS Private Debt Collection initiative. In addition, with respect to the IRS's elimination of geographic-based and face-to-face taxpayer service, I identify several avenues of research that the IRS should pursue before undertaking significant change from established practice. Notably, the IRS to date has not developed a credible strategic plan for migrating taxpayers from face-to-face service to other methods. Nor has the IRS really considered or studied the impact of a diminished community presence on taxpayers' image of the IRS and on voluntary compliance. The mere fact that the IRS is open for assistance in a community – even if its assistance is not availed of by all taxpayers in that community – may lead those taxpayers to feel better about the tax system in general and to comply voluntarily with that system in greater numbers.

Finally, I note that in FY 2005, Congress significantly simplified the tax laws impacting families by enacting a Uniform Definition of a Qualifying Child.<sup>7</sup> The Earned Income Tax Credit (EITC), however, remains an area of great complexity and noncompliance. This year, my office – and I personally – studied the tax credits available in the United Kingdom, Canada, and Australia. In my 2005 Annual Report to Congress, I will make a legislative recommendation for EITC reform. My goal is to eliminate some of the most common inadvertent taxpayer errors, eliminate opportunities for fraud, and reduce the EITC's compliance burden on both the taxpayer and the IRS.

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<sup>7</sup> Working Families Tax Relief Act of 2004, Pub. L. No. 108-311.

## CONCLUSION

Preliminary data from the National Research Program indicate that the overall compliance rate for 2001 is about 85 percent – roughly the same compliance rate that was measured during the last major study, which was conducted for 1988. While enforcement actions arguably declined over the last decade, I suspect the compliance rate did not decline because of the significant improvements made to taxpayer service. Still, we are left to collect the remaining 15 percent of the known tax due, and I believe it will take many different strategies to move the marker an additional 5 percentage points. Some of these strategies involve direct collection and examination activities, or litigation; some, eliminating complexity; some, improving tax administration by understanding the needs of taxpayers and the causes of noncompliance; and still others, finding ways to increase the indirect effect of traditional enforcement activities. But these strategies cannot and must not be accomplished at the expense of taxpayer service, because the overwhelming majority of our taxpayers are, on the whole, either compliant or trying to comply. And they deserve to be treated as such.

Respectfully submitted,



Nina E. Olson  
National Taxpayer Advocate  
30 June 2005

## AREAS OF EMPHASIS

### PRIVATE DEBT COLLECTION INITIATIVE

Under the authority granted by the American Jobs Creation Act of 2004 (Jobs Creation Act), the IRS will launch its Private Debt Collection (PDC) initiative in January 2006.<sup>8</sup> The PDC initiative marks a dramatic departure from IRS collection practice and procedure and impacts many, if not all, of the taxpayer rights built into the Federal tax laws and procedures relating to IRS collection practice. Additionally, the PDC initiative will likely bring other non-tax areas of the law to the forefront for taxpayers, such as the Fair Debt Collection Practices Act.<sup>9</sup> In addition to the numerous legal and administrative issues that the PDC initiative raises, private debt collection may also test the broader constitutional issue of tax collection as an inherently governmental function and the degree of discretion that private debt collectors may exercise.<sup>10</sup>

The PDC initiative is part of an overall redevelopment of IRS collection strategy known within the IRS as Filing & Payment Compliance (F&PC) which envisions multiple different treatments for different noncompliant taxpayers depending on taxpayer characteristics. While many of the elements of the new F&PC approach remain theoretical, the PDC initiative is well along the way toward implementation and the IRS is currently evaluating business plans and proposals of various contractors. The IRS's goal of developing a modern collections strategy that tailors different collection strategies to different taxpayers based on their individual circumstances is laudable.<sup>11</sup> However, the National Taxpayer Advocate has significant concerns about supplanting the trained professionals at the IRS with private debt collectors. A primary concern is the quality and quantity of training received by IRS employees versus the training received by private collection representatives. While some have questioned the efficiency and breadth of IRS training programs, there can be no doubt that the IRS applies significant resources to training its employees on a multitude of issues including

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<sup>8</sup> The American Jobs Creation Act of 2004, Pub. L. 108-357, Title VIII, § 881, 118 Stat. 1625 (2004).

<sup>9</sup> 15 U.S.C.A. § 1692 *et seq.* Portions of the FDCPA already apply to the IRS and are codified in IRC § 6304.

<sup>10</sup> U.S.C.A. Const. Art. I § 8, cl. 1 confers the power to collect taxes upon Congress:

The Congress shall have Power to lay and collect Taxes, Duties, Imposts and Excises, to pay the Debts and provide for the common Defense and general Welfare of the United States; but all Duties, Imposts and Excises shall be uniform throughout the United States.

See *McCullough v. Maryland*, 17 U.S. 316, 429 (1819) (holding powers of taxation are an "incident of sovereignty").

<sup>11</sup> National Taxpayer Advocate 2004 Annual Report to Congress 244 (where the National Taxpayer Advocate encouraged the IRS to focus more on the "why" of noncompliance and apply the appropriate collection "touch" to fit the noncompliance).

taxpayer rights.<sup>12</sup> Because private collectors will operate under rules of profit maximization rather than the IRS's customer service based policy,<sup>13</sup> private collectors may have less incentive to provide important taxpayer rights training to their employees.

In order to minimize the potential for negative consequences on taxpayers from the PDC initiative, the National Taxpayer Advocate is focusing on two core objectives: ensuring that the Taxpayer Advocate Service (TAS) will be a resource for taxpayers who are contacted by private collectors and ensuring that TAS is involved with the implementation of the PDC initiative. To achieve these objectives, the National Taxpayer Advocate has dedicated a number of her employees to work directly with the IRS team that is designing and implementing the PDC initiative.

### **TAS as a Safety Net**

In light of the significant changes that private tax collectors bring to IRS collection practice, our first objective is to make sure that TAS is available as a safety net for taxpayers in the event that private collectors fail to respect taxpayer rights issues. Congress contemplated this role for the National Taxpayer Advocate when it amended IRC § 7811 to provide that Taxpayer Assistance Orders issued by the National Taxpayer Advocate and Local Taxpayer Advocates extend to private collectors. The Jobs Creation Act's amendment to IRC § 7811 provides:

Any order issued or action taken by the National Taxpayer Advocate pursuant to this section shall apply to persons performing services under a qualified tax collection contract (as defined in section 6306(b)) to the same extent and in the same manner as such order or action applied to the Secretary.<sup>14</sup>

Thus, Congress intended that TAS will work with private collectors in the same manner that TAS interacts with the IRS. The IRS has agreed in principle on this point, and the National Taxpayer Advocate continues to work with the IRS to establish procedures to ensure that taxpayers will have access to TAS.

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<sup>12</sup> Treasury Inspector General for Tax Administration, Ref. No. 2003-10-212, *Information on Employee Training is Not Adequate to Determine Training Cost or Effectiveness* 4 (Sept. 2003).

<sup>13</sup> The IRS's mission statement is:

Provide America's taxpayers top quality service by helping them understand and meet their tax responsibilities by applying the tax law with integrity and fairness to all. IRM 1.1.1(1).

<sup>14</sup> The American Jobs Creation Act of 2004, Pub. L. 108-357, Title VIII, § 881(c), 118 Stat. 1625 (2004).

## TAS Participation in the Private Debt Collection Initiative

The second objective of the National Taxpayer Advocate is that TAS should be sufficiently engaged in the design and implementation of the PDC initiative. By being engaged in this manner, the National Taxpayer Advocate hopes to identify and correct problems before they negatively impact taxpayers. To achieve this objective, the National Taxpayer Advocate has assigned members of her staff to participate in the design of different facets of the initiative. There are seven main areas of TAS focus: training, policies and procedures, privacy, notices, complaint process, selection criteria and exclusion codes, and contractor monitoring and case research.

- **Training** – Private collectors must be adequately trained about taxpayer rights. IRS and TAS personnel must provide this training *directly* and not rely on private collectors to train their own employees on these issues. If the IRS does not provide the training in key areas, such as taxpayer rights, there will be a lack of uniformity in contractor practices that may result in violations of taxpayer rights, customer dissatisfaction, and less compliance overall.
- **Policies & Procedures** – The IRS and the private collectors must agree to policies and procedures that will allow taxpayers access to TAS at any time while they are being contacted by the private collectors. TAS will interact with the private collectors in the same way that it currently works with the IRS to find satisfactory resolutions for taxpayers.<sup>15</sup> Taxpayers also need to be provided ample information about the initiative and about how to contact TAS.
- **Privacy & Confidentiality** – TAS is assisting the IRS in developing processes to protect the privacy and confidentiality of taxpayer information. TAS is assessing proposed information sharing procedures to determine whether private collectors receive only those pieces of taxpayer information necessary to complete their contracted tasks.
- **Notices** – The IRS has been working on the clarity of its own collection notices for many years. However, the notices of private debt collectors are not scrutinized for notice clarity and accuracy to the same degree as IRS notices. TAS has allocated experienced personnel to work with the IRS on private collection notice issues.
- **Complaint Process** – The IRS is establishing a complaint process for taxpayers who have complaints about treatment by private contractors. TAS is working with the IRS to develop a complaint process that fully

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<sup>15</sup> During the program's roll-out, TAS will accept any case from the PDC for initial review so that TAS can independently determine whether taxpayers are properly treated by the PDCs.

investigates all taxpayer complaints in a timely manner. The IRS also must develop a system that requires private collectors to take corrective action when the IRS validates taxpayer complaints.

- **Selection Criteria & Exclusion Codes** – The IRS is still refining its processes for identifying those cases that will be selected for private collection and those that will be excluded. Initially, the cases sent to private collectors will have the following characteristics:
  1. The account indicates that the taxpayer does not dispute the liability. Generally, in these cases, the taxpayer has either signed an agreement that the tax is owed or has made at least 3 payments on the liability.
  2. Taxpayer filed on Form 1040 series of returns.
  3. The case does not involve a restriction on collection activity or otherwise indicate that discretion or enforcement action may be required to resolve the liability.

TAS will monitor the selection and exclusion criteria to assess whether the criteria result in the selection of cases that are appropriate for referrals to PDCs and do not result in the referral of cases that require the exercise of discretion for resolution.

- **Contractor Monitoring and Case Research** – TAS is working with the IRS to develop the means and measures by which the results of the private collection initiative can be monitored and evaluated.

While TAS participation in the initiative has not been without its problems, the National Taxpayer Advocate remains hopeful that she can remain constructively involved in the design of the PDC initiative. To this end, and at the request of the IRS PDC Team, the National Taxpayer Advocate recently designated a senior member of her staff to work full-time with the PDC Team. This TAS representative will make sure that the PDC team consults with TAS subject matter experts and will also bring significant issues to the attention of the National Taxpayer Advocate.

## **COLLECTION DUE PROCESS**

Collection due process (CDP) hearings offer taxpayers a chance to have a meaningful opportunity to be heard about certain issues, including collection alternatives, after the IRS places a lien on taxpayers' property and before the IRS can levy on taxpayers' property.<sup>16</sup> CDP hearings must be conducted by

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<sup>16</sup> IRC §§ 6320 (applicable to liens) and 6330 (applicable to levies).

independent officers from the Office of Appeals.<sup>17</sup> Taxpayers can raise numerous issues at CDP hearings including:

- Collection alternatives, such as offers in compromise and installment agreements;
- Appropriate spousal defenses; and
- Underlying liability, in certain circumstances.<sup>18</sup>

Taxpayers may obtain judicial review of the notice of determination issued by Appeals after the CDP hearing.<sup>19</sup> While a CDP hearing or an appeal from a CDP hearing is pending, the IRS is precluded from levying on taxpayers' property, subject to certain exceptions.<sup>20</sup>

Because CDP hearings create a pause in IRS collection action before depriving taxpayers of their property, the IRS struggles with the balance of providing the statutory appeal rights and moving collection cases along in an efficient manner. The IRS is also confronted with the challenge of differentiating between those taxpayers who want to work with the IRS in good faith to resolve their liability and those taxpayers who simply want to delay the collection process. The National Taxpayer Advocate is concerned that the IRS is reacting to this challenge by taking steps that may have the effect of diminishing the meaningful nature of the CDP hearings.<sup>21</sup> For example, the Office of Appeals has presumptively established that all CDP hearings will be telephonic hearings rather than face-to-face hearings, and is designating all CDP hearings originating from IRS service center actions to be heard by Appeals service center personnel. Certain fact intensive tax disputes are often resolved more efficiently in a face-to-face exchange of information or with an employee who is based in the same geographic locale as the taxpayer. Taxpayers who are not sufficiently informed about their rights may not know to timely request a face-to-face hearing or a referral to a local Appeals office.

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<sup>17</sup> IRC § 6330(b)(3).

<sup>18</sup> IRC § 6330(c)(2).

<sup>19</sup> IRC §§ 6320(c) and 6330(d)(1) provide taxpayers with the ability to seek judicial review in either the U.S. Tax Court or the appropriate U.S. district court, depending on the tax.

<sup>20</sup> IRC § 6330(e) provides for a suspension of collection actions unless the collection of the tax is in jeopardy, or the IRS is levying state tax refunds, or the IRS has otherwise demonstrated good cause to proceed with collection activity.

<sup>21</sup> The legislative history of the IRS Restructuring and Reform Act that brought about CDP hearings indicates that hearings must be "meaningful" to the taxpayer, as follows:

The Committee believes that taxpayers are entitled to protections in dealing with the IRS that are similar to those they would have in dealing with any other creditor. Accordingly, the Committee believes that the IRS should afford taxpayers adequate notice of collection activity and a meaningful hearing before the IRS deprives them of their property. S. Rep. 105-174, (1998).

In 2005, the National Taxpayer Advocate worked with the IRS to revise another policy initiative that would have had the effect of diminishing the taxpayer's right to a meaningful hearing. The IRS introduced an initiative whereby revenue officers would provide all taxpayers with notice of their CDP rights on initial contact with the taxpayer (Initial Contact Initiative) rather than after the taxpayer failed to meet an initial deadline or comply with an initial request.<sup>22</sup> Generally, taxpayers have 30 days from the receipt of the CDP notice to request a CDP hearing.<sup>23</sup> From the IRS's perspective, this initiative would reduce the collection cycle time for these taxpayers by providing the CDP notice much earlier in the process. From the National Taxpayer Advocate's perspective, the initiative would have had multiple negative consequences, the cumulative effect of which would have diminished the taxpayer's right to a meaningful CDP hearing.

The National Taxpayer Advocate is pleased to report that the IRS and her office recently agreed to limit the first contact initiative to business taxpayers who habitually fail to remit payroll taxes as well as those business taxpayers who also have delinquent individual liabilities. Revenue officers will have discretion to issue the CDP notice to individual taxpayers, under certain circumstances. The IRS agreed to work with TAS to develop examples of these circumstances.

In 2006, the National Taxpayer Advocate will introduce a legislative proposal to improve the CDP process from both the taxpayer's and IRS's perspective. We will continue to work with Appeals to ensure the meaningful nature of CDP hearings. The National Taxpayer Advocate will also continue working with IRS Collection personnel to make sure that new and existing collection procedures adequately balance taxpayer rights with IRS collection goals. Moreover, TAS will propose a study, in collaboration with W&I and SB/SE research, to determine the impact on taxpayers in the Automated Collection System of their receiving the CDP notice before the IRS makes any direct contact (other than written notices).

## **OFFER IN COMPROMISE**

As of the first eight months of FY 2005, new OIC receipts have declined by 30 percent with new cases at 50,743 compared to 72,881 for the same period during 2004.<sup>24</sup> The decline in submissions may be due to an increasing numbers of taxpayers and representatives reaching the conclusion that the offer process is not working as well as it should. The IRS' new \$150 OIC processing fee and

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<sup>22</sup> The IRS Collection Field Function provides taxpayers Letter 1058, which explains the IRS's intent to levy and the taxpayer's right to elect a CDP hearing.

<sup>23</sup> IRC §§ 6320(a)(3) (allows taxpayers to request a CDP hearing within 30 days of the filing of the lien) and 6330(a)(3) (allows taxpayers to request a CDP hearing within 30 days of the receipt of the CDP notice).

<sup>24</sup> SB/SE, Offer in Compromise Program, Executive Summary for the Oversight Board, FY 2005-May 2005.

revised OIC Form, which makes it more clear when offers will not be accepted, may also be reducing the number of unrealistic OIC submissions.<sup>25</sup>

Although the number OIC acceptances declined from 13,231 for the first 8 months in FY 2004 to 12,784 for the same period in FY 2005, the percent of acceptances increased from 15 to 20 percent. An increase in the percent of OICs accepted by IRS provides further support for the conclusion that the quality of OIC submissions is increasing. Moreover, the number of offers returned – which includes those the IRS deems can be fully paid – dropped from 23,907 to 14,745, a 38 percent decline. This change may also be due to IRS process improvements, most notably the elimination of the requirement that offer examiners add five years to the statutory collection period when calculating whether a taxpayer can fully pay the tax out of future income.<sup>26</sup>

An increase in the OIC acceptance rate is good news. The IRS reports that in the first 8 months of FY 2005, accepted offers have been bringing in 16 cents on the dollar owed, which is higher than the 13 percent yield from all IRS debts that are two years old.<sup>27</sup> A higher acceptance rate also means that the IRS is spending less time processing offers that are not ultimately accepted. Moreover, when the IRS accepts an offer, the IRS imposes a requirement that the taxpayer remain in compliance for 5 years. A recent study showed that about 80 percent of taxpayers remain in compliance during the subsequent 5 years.<sup>28</sup> We do not know whether we get that same long-term effect from enforced collection actions.

The bad news is that the Taxpayer Advocate Service continues to receive complaints from taxpayers and practitioners concerning the IRS process for determining an acceptable offer amount. One common complaint is that SB/SE employees blindly adhere to IRS expense standards, without considering the taxpayer's specific facts and circumstances in determining whether the standards

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<sup>25</sup> TIGTA has concluded that the OIC fee, imposed in November 2003, is responsible for reducing OIC submissions by 28%, but it is difficult to conclude that the continued reduction in OIC submissions in FY 2005 is due to the OIC fee. See Treasury Inspector General for Tax Administration, Ref. No. 2005-30-096, *The Implementation of the Offer in Compromise Application Fee Reduced the Volume of Offers Filed by Taxpayers at All Income Levels* (June 2005). The Form 656, Offer in Compromise, however, was revised in July 2004, and the revision was publicized in October 2004.

<sup>26</sup> This processing change occurred in November 2004.

<sup>27</sup> SB/SE, Offer in Compromise Program, Executive Summary for the Oversight Board, FY 2005-May 2005. On average, the passage of time results in diminishing collection returns for the IRS, such that after 6 months the IRS loses 47 cents on the dollar, after 24 months it loses 87 cents on the dollar, and after 3 years the debt is nearly uncollectible. IRS Automated Collection System Operating Model Team, Collectibility Curve (Aug. 5, 2002).

<sup>28</sup> SB/SE Payment Compliance and Office of Program Evaluation and Risk Analysis (OPERA), *IRS Offers in Compromise Program, Analysis of Various Aspects of the OIC Program*, September 2004.

provide for their reasonable basic living expenses.<sup>29</sup> We will be evaluating these complaints and the IRS' methodology for calculating its expense standards in FY 2006. We also look forward to working with SB/SE in revising various OIC-related forms.

Another common complaint is that the IRS has ignored its mandate to compromise based upon equity, public policy and hardship. In 1998, Congress authorized the IRS to compromise tax debts based upon factors such as equity, public policy and hardship in cases where doing so would promote the effective administration of the tax laws (ETA offers). However, the IRS has interpreted the congressional authorization so narrowly that, for example, the IRS group charged with evaluating such offers accepted only a single ETA offer based upon equity or public policy in FY 2004, and only 11 have been accepted by that group in FY 2005. We believe that the IRS' reluctance to compromise in inequitable situations may lead taxpayers to disregard the law or erode their faith in the fairness of the income tax system. As discussed in the National Taxpayer Advocate's 2004 Annual Report to Congress, we are not confident that the IRS will, on its own, use its ETA authority in the manner we believe Congress intended. TAS will therefore continue to recommend that Congress provide more specific guidance to the IRS to ensure that a new "equitable consideration" standard be applied in a broader array of cases.<sup>30</sup> In the meantime, however, we will continue to work with the IRS to expand the circumstances under which they will compromise based upon ETA.

## **TAXPAYER SERVICE RESEARCH**

### **Research on the Impact of Taxpayer Service on Voluntary Compliance**

The IRS has conducted only limited research on the impact of customer service on taxpayer compliance, and this relationship is still not well understood. Consequently, the IRS does not know whether recently proposed reductions in customer service will save the government money, since the potential impact on taxpayer compliance can not be quantified. Additional research should be conducted to enable the Service to identify and quantify the linkage between the variety of customer services it delivers and the impact those services have on taxpayer compliance.

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<sup>29</sup> IRC § 7122(c)(2)(B) provides that "...officers and employees of the Internal Revenue Service shall determine, on the basis of facts and circumstances of each taxpayer, whether the use of schedules published under subparagraph (A) is appropriate...."

<sup>30</sup> See National Taxpayer Advocate 2004 Annual Report to Congress 433.

## **Research on Evaluating the Service Needs of Taxpayers**

The IRS delivers a variety of services through various channels to a diverse group of taxpayers. Although the Service has conducted significant research in this area, additional research is needed to enable the IRS to determine which channels are most effective in delivering each type of service to each segment of the diverse taxpayer population. Research can quantify current and projected future needs by channel and type of service, and identify barriers that currently inhibit some taxpayer segments from effectively using lower cost channels (e.g., the internet) for some kinds of service. The downstream costs associated with each channel can also be determined to identify the total cost of each alternative approach to delivering services. To accomplish these goals, the IRS should conduct the following kinds of research:

### **Meeting Taxpayer Needs by Providing the Right Channel of Communication**

- Conduct research to identify barriers taxpayers encounter when trying to comply with the tax law. Determine whether barriers vary by taxpayer segment. Explore opportunities for usability testing or for anthropological marketing research in regard to how customers use our products and services, and how they interact with customer service representatives and paid practitioners. Anthropological marketing research overcomes survey and focus group limitations by allowing us to see how a customer actually uses our products.
- Conduct research and analyses to categorize and quantify the types of help taxpayers are seeking from the Taxpayer Assistance Centers, the toll-free telephone service, the Web, and volunteer assistors.
- Conduct research to determine the total cost associated with delivering services through each channel, including the downstream costs. For example, if a taxpayer uses the Internet, he or she may still need to call the IRS for additional assistance or clarification.
- Conduct a survey that focuses strictly on understanding channel preferences for prefilling activities. The survey will identify channel preferences and needs for a variety of services by various market segments.
- Conduct research to determine the most productive channels, from both the taxpayer's and the Service's perspectives, for communicating information to taxpayers regarding their Federal tax responsibilities.
- Implement comprehensive detailed surveys on taxpayer satisfaction with our media and publications to ensure that we are meeting taxpayer needs.

Use this information along with other behavioral research such as error studies and usability studies to improve our forms and publications.

### **Understanding Taxpayer Needs through the Errors They Make**

- Conduct research to categorize and quantify taxpayer errors (indicators of non-willful non-compliance).
- Conduct behavioral research to identify reasons why taxpayers are making errors and identify possible relationships between taxpayer errors and unclear notices, publications and forms.
- Conduct tests to evaluate the effect of proposed changes to the format and content of forms, publications and notices.
- Conduct analyses to estimate the impact of various types of taxpayer errors on taxpayer burden and on IRS resources.

# **SYSTEMIC ADVOCACY**

## **INTRODUCTION**

The Office of Systemic Advocacy works with the IRS throughout the year to resolve procedural problems that impact specific taxpayer segments. Systemic issues pertain to all types of taxpayers, including individuals, businesses, and non-profit entities. The Office of Systemic Advocacy assigns analysts to projects based on specialized experience and background. These analysts assist attorney-advisors on the National Taxpayer Advocate's staff and Local Taxpayer Advocates in addressing issues that warrant immediate intervention or require more strategic and long-term intervention.

In addition, IRC § 7803(c)(2)(B) requires the National Taxpayer Advocate to identify at least 20 of the Most Serious Problems for taxpayers in her December 31 Annual Report to Congress. Systemic Advocacy analysts assist the National Taxpayer Advocate and her staff in identifying and researching these problems. Issues worked by Systemic Advocacy throughout the year may be designated as Most Serious Problems if they are not resolved timely. A discussion of the initiatives and objectives for the Office of Systemic Advocacy for FY 2006 follows.

## **SYSTEMIC ADVOCACY MANAGEMENT SYSTEM (SAMS)**

The Systemic Advocacy Management System (SAMS) allows IRS employees and external stakeholders to submit advocacy issues to the Office of Systemic Advocacy for review, analysis, and potential development as advocacy projects. SAMS also provides the Taxpayer Advocate Service with a means of creating, working, and monitoring these projects. SAMS became available to IRS employees in FY 2003 and was upgraded in FY 2004 by delivery of a web-based public portal, including a pre-screening process. These improvements enable the public, including taxpayers and their representatives, to submit perceived systemic problems directly to the Office of Systemic Advocacy.

As SAMS receives systemic issues, the Office of Systemic Advocacy ranks them based on established criteria. TAS accepts issues meeting these criteria as "projects", which are assigned to analysts for analysis and development of a recommendation to resolve the systemic problem.

TAS is currently testing SAMS Phase II which includes improved tools for project development and a new Taxpayer Advocacy Panel (TAP) feature – a version of the SAMS application tailored to track TAP projects.

The Office of Systemic Advocacy has the following objectives regarding SAMS for FY 2006:

- Hire a SAMS director and analyst to ensure the integrity of SAMS data, review and rank issue submissions, analyze and track both issues and projects and create and publish SAMS reports on the web portal for Systemic Advocacy management oversight.
- Study the feasibility of using SAMS to track direct project time.
- Improve the quality and clarity of all automatically generated SAMS messages to email submitters.
- Increase awareness of SAMS capabilities through internal and external communications.
- Partner with TAS Communications to develop a communications plan to improve the flow and type of information disseminated to both internal and external customers on how Systemic Advocacy uses advocacy submissions, especially when they do not become projects.
- Enhance the capability of SAMS for issue and project tracking as well as project management by establishing a methodology for recognizing when a systemic issue reaches “critical mass” by programming SAMS to link related issue submissions to open projects. Currently, SAMS reviewers must manually cross-reference any related issues.
- Enhance SAMS capability to recognize multiple submissions on the same issue. This tool will assist Systemic Advocacy in recognizing when issues that were previously not made into projects need to be elevated to project status.

## **IMMEDIATE INTERVENTIONS**

Immediate Interventions are administrative or procedural issues that cause immediate and significant harm to multiple taxpayers and require immediate corrective action because of high visibility or sensitivity, or the potential significant impact of the problem.

TAS addresses immediate interventions in two phases. Generally, within 7 to 10 days of the issue becoming a project, TAS must propose a resolution. The resolution may simply involve a request to the Operating Division to issue an Alert or it may require the intervention of the National Taxpayer Advocate and the issuance of a Taxpayer Advocate Directive (TAD).<sup>31</sup> The second phase of the project involves researching the issue in depth and looking for more permanent solutions to the problem.

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<sup>31</sup> IRM § 1.2.50.4, IRM § 13.2.1.5.

The Office of Systemic Advocacy received seven immediate intervention projects during the first two quarters of FY 2005.<sup>32</sup> An example of these projects involved taxpayers in the western states (Alaska, California, Hawaii, Idaho, Oregon, and Washington) experiencing delays, and in some cases getting no response at all, in requests for lien releases, withdrawals, and escrow demands. These delays were causing economic hardship and taxpayer burden by impeding home purchases and sales and hampering efforts of businesses to obtain operating capital. TAS created an immediate intervention project; initial research showed that the problem was a possible by-product of staffing losses prior to the full implementation of centralized lien processing units at the IRS' Cincinnati campus.

In this instance, TAS worked closely with the IRS to identify barriers and propose solutions. The solutions included realigning and training staff from other departments to immediately work the backlog of inventory, streamlining the process of forwarding all central California demands to the Fresno campus, providing more employees with immediate computer access to the lien database for Idaho, Washington, Alaska, Oregon, and Hawaii, and designating a liaison and back-up in the unit as central contacts to handle urgent and unresolved issues. Systemic Advocacy is continuing to monitor the implementation and progress of these solutions.

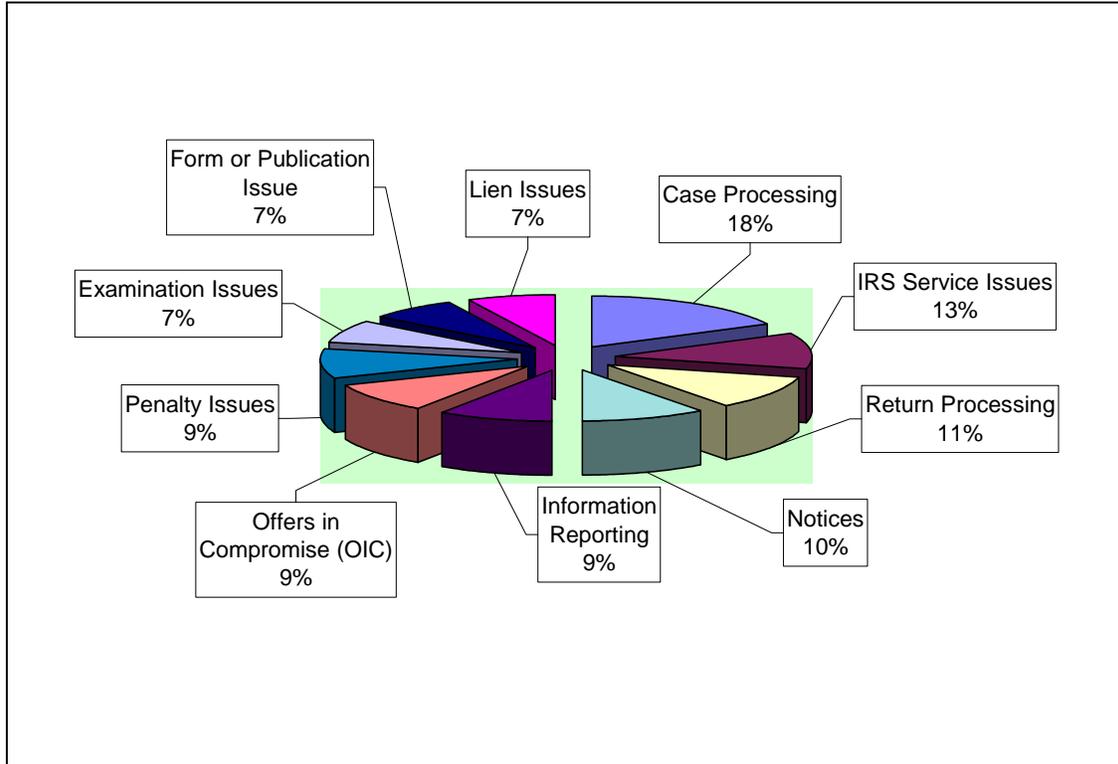
## **SYSTEMIC ADVOCACY RECEIPTS AND PROJECTS**

The following chart illustrates the top issues received in the TAS Office of Systemic Advocacy during the first six months of FY 2005.

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<sup>32</sup> Systemic Advocacy received 11 immediate intervention issues for the same time period in FY 2003 and received 7 in FY 2004.

## SAMS – Top Issues Report, October 1, 2004 – March 30, 2005



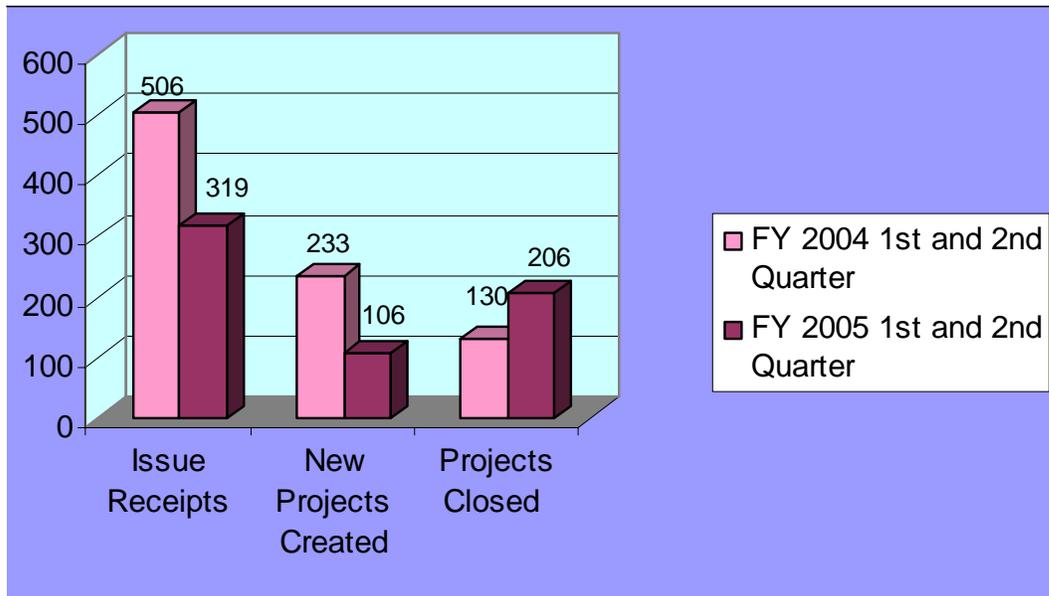
Four issues were among the top 10 submitted on SAMS during the first six months of both FY 2004 and FY 2005.

- Return Processing
- Penalties
- Lien Issues
- Notices

Although the major issue codes TAS applies to its casework on the Taxpayer Advocate Management Information System and the key issue designation TAS applies to projects on SAMS do not exactly match, there is a correlation. During FY 2006, TAS will further analyze this correlation as part of its efforts to identify systemic issues earlier in the process.

The following chart compares the number of systemic issues received, projects created, and projects closed during the first and second quarters in FY 2004 to FY2005.

## SAMS Comparison Data FY 2004 and FY 2005 – Receipts/Projects/Closed



The number of systemic advocacy issues received through March 2005 decreased by 37 percent over the same period last year. Two possible explanations for this trend are:

- Increased awareness among IRS employees about what constitutes a systemic advocacy issue versus what should be submitted via other established channels (e.g. IRM changes and clarifications, TAS casework processing issues and questions, employee suggestion program; and
- Decreased interest in submitting advocacy issues. Submitters are not receiving accurate, clear, and timely communication about the status and use of their issue submission, especially when a project is not created from their submission. As discussed above, TAS intends to address this problem by improving SAMS capability and management oversight.

The decrease in the number of projects created during FY 2005 may be attributed to an improved consistency in ranking issues as they are received, resulting in a more clearly defined list of possible projects. In addition, TAS incorporated several new issue submissions into open projects, thus expanding the scope of existing projects without creating new projects with overlapping issues.

The number of projects closed during the first two quarters for FY 2005 increased by 63 percent over the same period last year. TAS introduced performance measures during FY 2005 that increased awareness of aging projects and allowed management to provide better project management direction. The end result was an increase in the number of closed projects, especially those projects

that only required monitoring for implementation of recommend actions. SAMS contains a “closed-monitor” status for projects at this stage.

## **ADVOCACY INITIATIVES**

### **Introduction**

The National Taxpayer Advocate has designated the following initiatives as priority for FY 2006. Appendix III – TAS Participation on IRS Task Forces, includes a discussion of additional FY 2006 initiatives. The initiatives discussed in this report and in Appendix III are in addition to areas of focus designated by the National Taxpayer Advocate as candidates for the 2005 Most Serious Problems to Taxpayers. Appendix IX lists issues currently under study as potential Most Serious Problems for the National Taxpayer Advocate’s 2005 Annual Report to Congress.

### **Taxpayer Rights Training in a Complex and Changing Tax Environment**

As the IRS continues to step up its enforcement presence, the National Taxpayer Advocate is concerned that current IRS training programs may not provide a sufficient emphasis regarding taxpayer rights for current and new personnel. She listed Taxpayer Rights Training as one of the Most Serious Problems encountered by taxpayers in her 2004 Annual Report to Congress.<sup>33</sup> The National Taxpayer Advocate’s recommendations include:

- IRS training materials should utilize case studies and examples that encourage IRS employees to identify and evaluate alternatives that achieve compliance objectives without unnecessarily burdening taxpayers.
- The IRS should revise the content, placement, and techniques of training employees about the Taxpayer Advocate Service and the Service Level Agreements that exist between TAS and the Operating Divisions.
- The IRS should routinely integrate questions concerning the possible involvement of TAS, as well as a discussion of taxpayer rights, into the case studies and scenarios of each compliance training module.

The Office of Systemic Advocacy established a team to review the training materials of newly hired compliance officers and Appeals officers, as well as training materials used for specific tax administration programs such as Offer in Compromise and the Earned Income Tax Credit. The review team includes Systemic Advocacy analysts, Local Taxpayer Advocates, and Revenue Agent

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<sup>33</sup> National Taxpayer Advocate 2004 Annual Report to Congress 342-355.

and Revenue Office Technical Advisors. The team coordinates with other TAS teams that review different aspects of IRS training, including the TAS Operating Division Continuing Professional Education (CPE) Review Team,<sup>34</sup> the IRS Cross Functional Training Board,<sup>35</sup> and the TAS Training Advisory Board.<sup>36</sup> The team also receives suggestions from the Taxpayer Advocacy Panel issue committees and Low Income Taxpayer Clinic working groups. By the end of FY 2005, this team will provide its analysis regarding IRS training programs including how well IRS incorporates taxpayer rights and TAS training into its training materials.

In FY 2006, the National Taxpayer Advocate will review the analysis and recommendations of the team and revise and revisit her previous recommendations to the IRS in an effort to ensure taxpayer rights are protected as compliance efforts increase. In addition, the Office of Systemic Advocacy will:

- Continue the review of new and revised IRS training courses;
- Review the Wage and Investment and Small Business/Self-Employed operating division Continuing Professional Education materials for training on Taxpayer Rights and the role of TAS; and
- Recommend and monitor the inclusion of Taxpayer Rights and the role of TAS in the IRS Course Development Guidelines as a mandatory section for all newly developed IRS courses.

## **Uniform Definition of a Qualifying Child**

In 2004, Congress enacted a uniform definition of a qualifying child for several family-related tax benefits including the dependency exemption, the child tax credit, the earned income tax credit, the dependent care credit, and head-of-household filing status.<sup>37</sup> Because this change in law affects so many sections of the Internal Revenue Code and requires revisions to multiple forms and publications, the IRS established a team to examine the impact of the Uniform Definition of a Qualify Child (UDOCQ). In March 2005, TAS participated in a cross-functional meeting to discuss the administration of the UDOCQ and its impact on various tax provisions and on processes in each IRS operating

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<sup>34</sup> The TAS Operating Division Continuing Professional Education Team annually reviews all W&I and SB/SE CPE course material for relevance and applicability for TAS employees and produces training modules for delivery to employees in local TAS offices.

<sup>35</sup> The Learning and Education Policy Sub-Council, includes members from all IRS operating divisions and functions. The Sub-Council addresses Servicewide education policy, Servicewide career development, and cross-functional education issues; makes decisions in those areas; and communicates those decisions to the HR Policy Council for information and/or concurrence.

<sup>36</sup> The Joint TAS/NTEU Training Advisory Board identifies and addresses training requirements of all TAS employees by assessing organizational and individual needs, planning and prioritizing long and short range goals, and reviewing and evaluating course materials and course delivery.

<sup>37</sup> Working Families Tax Relief Act of 2004, Pub. L. No. 108-311. Changes are effective for the 2005 tax year. See National Taxpayer Advocate 2001 Annual Report to Congress, 78-100.

division. To ensure consistent understanding and application of the new law, the team focused on the following items:

- Revising forms and instructions;
- Developing internal training material;
- Incorporating new rules into a decision support tool;
- Developing an external communication strategy and products to educate taxpayers and the preparer community; and
- Monitoring implementation for understanding and consistency throughout the organization.

The team developed impact statements and action plans to facilitate the administration of the new law. The team is currently awaiting advice from the Office of Chief Counsel on a few issues, including the application of the tie-breaker rules. In the interim, the team will continue meeting to resolve implementation issues.

### **Collection Statute Expiration Date (CSED)**

TAS, in conjunction with the IRS Wage and Investment (W&I) and Small Business/Self-Employed (SB/SE) Operating Divisions, continues to work on systemic problems relating to incorrect collection statute expiration dates (CSEDs) on taxpayer accounts.<sup>38</sup> The task of computing a CSED is complicated because the law provides for suspension of the running of the statutory period under certain circumstances.<sup>39</sup>

TAS first raised the problem of incorrect CSED calculations to IRS Operating Divisions in FY 2004. At that time, TAS formed a cross-functional task group to address three major program areas: Installment Agreements, Substitutes for Return, and Offers in Compromise. The task group has implemented fixes in several of the program areas, and others are underway.

- Substitutes For Return (SFR) – Incorrect CSEDs were being calculated on accounts because of incorrect procedures being followed by service personnel. The IRS has withdrawn desk guides containing incorrect procedures that led to employees calculating inaccurate CSEDs, and has implemented correct IRM procedures. The IRS is now running extracts from IRS data bases to identify accounts with erroneous assessments.

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<sup>38</sup> IRC 6502(a) (1) provides for a 10 year period for collecting tax running from the date on which a tax is assessed against a taxpayer. A CSED is the date beyond which the taxpayer is no longer obligated on a tax debt and the IRS must cease its collection efforts.

<sup>39</sup> For example, the 10 year statute of limitations period is suspended while a taxpayer's Offer-In-Compromise is pending with the IRS plus an additional 30 days. See IRC 6331(i)(5). For a more detailed discussion see National Taxpayer Advocate 2004 Annual Report to Congress, 180-193.

The IRS identified accounts to determine if monies were inappropriately collected and if any refunds are due to taxpayers.

- Installment Agreements (IA) – Taxpayer requests for installment agreements resulted in incorrect CSEDs. From 2003 through 2005, the IRS identified over one million impacted account modules and conducted systemic correction to reverse the extended statutes.<sup>40</sup> On these accounts, the IRS input computer transaction codes to systemically suspend the collection statute while the IAs were under consideration because the accounts are not subject to enforcement action during this time.<sup>41</sup> However, in many instances the IRS did not reverse these codes to resume the statute running when the IA determinations were made, or not made as appropriate. In January 2006, the IRS will implement computer programming to automatically reverse these transaction codes if IRS does not input a reversing transaction within 90 days. TAS is recommending that the IRS run an extract of accounts subsequent to implementation of the automatic reversal to ensure that the programming has indeed corrected the problem.
- Offer In Compromise (OIC) – Incorrect CSED calculations in this program fall into two areas:

*Reinstating Tax On Defaulted OICs* – An OIC defaults when taxpayers have failed to meet the terms of the offer. The absence of procedures for calculating the correct CSEDs on defaulted offers resulted in accounts with expired CSEDs being placed back into the collection process and given new erroneously computed CSEDs. The IRS alerted employees to the correct procedures and new IRM procedures are pending. The campuses have halted the incorrect processing of accounts. Some accounts, however, were already in the collection stream, and are still not identified for correction. The IRS is running extracts of erroneous accounts. These extracts will be analyzed to determine if monies were inappropriately applied and if any refunds are due to the taxpayers.

*OIC Accounts With Multiple Issues Resident on the Module* – The team has identified erroneous CSED calculations when multiple issues (e.g. bankruptcy, installment agreements) are present on the account. The system is incorrectly calculating the statutory suspension period. To correct the problem, subject matter experts from TAS are participating with experts from the IRS operating divisions to review all Program Requirement Packages (PRPs) which lay out the programming requirements for the Integrated Data Retrieval System (IDRS) in all CSED

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<sup>40</sup> W&I participants on the CSED Task Team keep the team updated on the progress of the recovery. The first recovery, which took place in 2003, corrected approximately 700,000 accounts. The second recovery, which took place in 2005, corrected another 374,394 accounts.

<sup>41</sup> IRC § 6331(k)(2).

calculation scenarios. The team has identified errors primarily in the OIC programming requirements and is preparing a request for programming corrections. The team anticipates that the programming corrections will eliminate calculation errors for these accounts.

In FY 2006 TAS will focus on the following objectives:

- Continue to work with the IRS Operating Divisions to identify those erroneous accounts which have caused taxpayers harm by collecting money the IRS was barred from collection because of the expiration of the statutory collection period. Conversely, TAS will also help identify where the IRS erroneously shortened a statute period and the correct statute should be reinstated.
- Continue to work with the IRS Operating Divisions to monitor a sample of cases to ensure that the individual and systemic corrections are successful and that statutes are computed correctly when appropriate.

## **Criminal Investigation Refund Freezes**

The Taxpayer Advocate Service received 12,046 new Criminal Investigation cases during the first half of FY 2005. Taxpayers' complaints relate primarily to actions taken by the Criminal Investigation Division (CI). Criminal Investigation cases represent approximately 14 percent of total receipts and, for the first half of FY 2005, CI cases have increased 86 percent compared to the same period in FY 2004. The table below shows the number of TAS CI case receipts received through the first two quarters of FY 2005 as compared with the first two quarters of FY 2002, FY 2003, FY 2004 and FY 2005.<sup>42</sup>

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<sup>42</sup> The case statistics listed above are determined by reference to the Taxpayer Advocate Management Inventory System (TAMIS) for cases with a Primary Core Issue Code of 950 (the designated code for CI cases). Subsequent TAMIS coding will refine the statistics to distinguish cases, which are being held under the Questionable Refund Program (code 950) and the Return Preparer Program (code 951). The table compares CI receipts for the first two quarters of Fiscal Years 2003, 2003 and 2004 with the first two quarters of FY 2005. The complete number of CI case receipts for FY 2002, 2003 and 2004 are as follows:

FY 2002	5,509
FY 2003	15,118
FY 2004	16,460

At the current rate of CI case receipts for FY 2005, TAS is on target to have over 24,000 CI cases in this fiscal year.

Receipts through March 31	CI Receipts	CI Closures <sup>43</sup>
FY02	1,689	1,830
FY03	2,980	2,985
FY04	6,242	5,691
FY05	12,046	12,542

CI maintains several refund programs to combat refund fraud, including the Questionable Refund Program and the Return Preparer Program. Given the high volume of these cases, TAS recently created a Taxpayer Advocate Management Information System (TAMIS) primary issue code to capture those cases in which taxpayers' refunds are held under the Return Preparer Program. These programs are worked in multiple Fraud Detection Centers (FDCs) across the country.

Most CI cases involve taxpayers whose refund requests are in a hold status (held refunds are termed "frozen" in the IRS) because the tax return appears to contain an element of fraud. Typically, refund requests that appear to have questionable elements are further investigated to determine whether the freeze should be continued.

The IRS uses automated systems to test the population of tax returns for the possibility of fraud. Increasingly, taxpayers come to TAS seeking information as to why their refunds have been delayed. Not all refunds that are frozen by CI prove to be fraudulent. Therefore, TAS is able to achieve full refund relief for some taxpayers and partial relief for other taxpayers. In cases where TAS obtains partial relief for taxpayers, the taxpayer usually has incorrectly reported some element of income, credit, or expense requiring the refund amount to be corrected. However, for other taxpayers, TAS is unable to obtain refund relief.

The rate at which TAS reopens CI cases is also an important measure of CI activity and TAS case load. In certain cases, existing procedures prevent TAS from assisting the taxpayer when CI controls the case until 180 days has expired from the date of the taxpayer's initial contact.<sup>44</sup> During the 180-day period, CI further investigates the case to determine if fraud exists. Because of its high volume of cases, however, CI cannot always make a determination on a case within 180 days. This delay results in taxpayers returning to TAS after the 180-day period expires and TAS reopening their cases. During the first half of FY 2005, TAS experienced an increase of 41.8 percent in reopened cases when

<sup>43</sup> The number of cases closed can exceed the number of cases received. This occurs because cases that are not closed in any given reporting period are forwarded to the next period.

<sup>44</sup> IRM 13.1.10.9. For a CI case to meet TAS criteria 5–7, it must be more than **6 weeks** since the return was filed and more than **180 calendar days** from the initial inquiry. A case meets criteria when CI indicates a promise date and that date has passed. Case activity must be coordinated with CI and cannot be closed until determinations are made and all appropriate actions post.

compared to the same period in FY 2004. The increase for the same period of time from FY 2003 to FY 2004 was 502.6 percent. The table below compares the TAS reopened CI cases through the first two quarters of FY 2005 with the first two quarters of FY 2003 and FY 2004.<sup>45</sup>

**Criminal Investigation Reopen TAS Receipts – March Cumulative FY 2005**

<b>Reason for Reopen</b>	<b>March cum. FY03</b>	<b>March cum. FY04</b>	<b>% chg FY03 to FY04</b>	<b>March cum. FY05</b>	<b>% chg FY04 to FY05</b>
Receipt of additional information from the taxpayer	62	175	182.3%	174	-0.6%
Service error	23	98	326.1 %	103	5.1%
Incorrect actions/ unresolved issues identified	0	299	N/A	463	54.8%
Late response by taxpayer	25	100	300.0%	271	171.0%
Taxpayer dissatisfied with case resolution	46	268	482.6%	322	20.1%
<b>TOTAL</b>	<b>156</b>	<b>940</b>	<b>502.6%</b>	<b>1333</b>	<b>41.8%</b>

TAS and CI are cooperating in evaluating the nature of CI refund cases in TAS' inventory in order to determine the approximate percentage of taxpayers whose refunds were frozen by CI, but whose returns were eventually determined not to be fraudulent. To accomplish this task, TAS and CI will analyze a statistically valid sample of closed TAS CI cases that involve frozen refunds to assess the disposition of these cases.

Existing internal procedural problems can also complicate TAS' effort to answer taxpayer questions in CI cases. For example, the applicable Internal Revenue Manual (IRM) provisions do not permit TAS to inform the taxpayer about CI's involvement in the case.<sup>46</sup> However in March of 2005, CI began issuing taxpayer letters concerning frozen refunds in response to taxpayer calls. In addition, CI has offered to provide TAS with specific language for TAS to use when communicating with taxpayers about CI involvement. These practices may reduce the number of TAS' CI receipts in the future because taxpayers will be informed about CI's involvement.

<sup>45</sup> Taxpayer Advocate Management Inventory System (TAMIS) cases with a Primary Core Issue Code of 950 for Fiscal Years 2003, 2004 and 2005.

<sup>46</sup> IRM § 13.1.10.9.

TAS continues to work with CI to improve the existing procedures, including a recently signed Service Level Agreement, which sets forth how TAS and CI will work together to complete cases more efficiently. CI and TAS have also addressed the problem of informing taxpayers about their frozen refunds.

## **Individual Taxpayer Identification Numbers (ITINs)**

Processing issues continue to be the most serious problem facing Individual Taxpayer Identification Number (ITIN) applicants. The National Taxpayer Advocate made recommendations in her 2004 Annual Report to Congress to improve the processing of ITIN applications and is monitoring the program to ensure the needed changes are made. TAS will continue to identify ITIN processing problems and work with the ITIN Program Office to address and implement improvements. Currently we are monitoring the following issues:

- *Automatic Extensions for ITIN Applicants* – TAS continues to work with W&I to assist ITIN applicants who cannot file returns by the due date and need to file an extension. In response to a proposed Taxpayer Advocate Directive (TAD), the IRS agreed to revise procedures so that automatic extension requests on Form 4868, Application for Automatic Extension of Time to File U.S. Individual Income Tax Return, and Form 2688, Application for Additional Extension of Time to File U.S. Individual Income Tax Return, that contain ITINs would be treated the same as those containing social security numbers. The IRS has developed procedures for processing these forms and incorporated the procedures in the appropriate IRMs. TAS applauds the IRS' efforts to address this issue.
- *Incorrect Coding of IRS Received Dates and Return Processable Dates on Related Returns* – The IRS has corrected the procedures for coding ITIN-related tax returns with the correct IRS received and processable dates. TAS will continue to work with the ITIN Project Office to identify taxpayers whose refunds were erroneously disallowed due to the expiration of the statute of limitations period based on the incorrect IRS received date entered on the processed return.
- *ITIN Acceptance Agent Procedures* – The ITIN Program Office has stated that the ITIN acceptance agent procedures will be revised.<sup>47</sup> Potential acceptance agents are anxiously awaiting the release of the new revenue procedure, as the ITIN Program Office is not processing any more acceptance agent applications until the procedures are revised. TAS will continue to monitor the status of this revenue procedure.

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<sup>47</sup> See <http://www.irs.gov/businesses/small/international/article/0,,id=96671,00.html>. The ITIN Program office states: "Please be advised that due to changes proposed to the administration of the Acceptance Agent Program, we are no longer accepting applications. Application procedures will be published in a new revenue procedure in the near future."

## **Cognitive Study: Underlying Reasons for TAS Cases**

In FY 2005, the Taxpayer Advocate Service began a study in partnership with the Small Business/Self Employed (SB/SE) and Wage & Investment (W&I) operating divisions, to determine the underlying reasons that SB/SE and W&I taxpayers seek the assistance of the TAS. The study is initially focusing on *processing claims and amended returns*. This issue is one of the most common problems that taxpayers bring to TAS. In FY 2004, TAS closed 11,527 amended return cases, which represented 7 percent of TAS' overall inventory. In the majority of these cases, taxpayers qualify for TAS assistance because they experienced delays with the IRS operating division charged with handling the case.

The team is analyzing recently opened TAS cases which involve the submission of an amended return as a primary or secondary issue. TAS contracted with the Gallup Organization to conduct telephone interviews of taxpayers or their representatives soon after TAS accepts their case. Gallup will ask a series of questions that retrace the entire customer service cycle in an effort to identify what went wrong, where in the process the problem occurred, and what caused the taxpayer to qualify for TAS assistance. The survey questions focus on the taxpayer's expectations and experience. For example, Gallup will ask about the circumstances that caused the taxpayer to file an amended return, whether the taxpayer was able to discuss his or her amended return filing with an IRS employee, whether communications with IRS were clear and helpful, how long the taxpayer expected the process to take and how long it actually took, and whether the taxpayer has suggestions for how IRS could improve its service for taxpayers who file amended returns.

In FY 2006, TAS will:

- Analyze the results of the survey conducted by the Gallup Organization with SB/SE and W&I to identify problems in the claims and amended return process,
- Recommend changes to the claims and amended return process, and
- Work with SB/SE and W&I to develop an implementation strategy if the recommended changes are adopted.

## **Earned Income Tax Credit (EITC)**

The National Taxpayer Advocate continues to dedicate her office's resources to improving the IRS' administration of the Earned Income Tax Credit (EITC) program, and works closely with the EITC Program Office and W&I Compliance. Through various research studies, we hope to gain greater insight into the

causes of EITC noncompliance and nonparticipation.<sup>48</sup> We are pleased that, in response to our 2004 EITC Audit Reconsideration Study, the IRS convened a cross-functional team to recommend improvements to the audit reconsideration process.<sup>49</sup>

In FY 2005, the National Taxpayer Advocate identified and assigned nine EITC topics as advocacy portfolios for Local Taxpayer Advocates. These issues are:

- EITC Audit Reconsideration;
- EITC Certification/Precertification Tests;
- EITC Exam Re-engineering (Math Error);
- EITC Notice Redesign;
- EITC Outreach and Education: Urban areas;
- EITC Outreach and Education: Rural areas;
- EITC Outreach and Education: Financial Literacy;
- EITC Recertification; and
- EITC Revenue Protection Strategy Exam Cases.

Through their advocacy portfolios, Local Taxpayer Advocates provide a front-line perspective on systemic issues – both from their own and their employees' vantage points as well as that of external stakeholders, including low income taxpayer clinics (LITCs). In particular, LITCs are an important source of information about EITC problems and solutions. During FY 2006, TAS will work with the LITCs to also capture statistical and anecdotal information about their EITC casework (including results of cases) and outreach activities.

### **EITC 2004 Certification Test**

Representatives from TAS are participating in the evaluation phase of a trial program to study the efficacy and impact on taxpayers of an EITC certification process. The Wage and Investment Operating Division has principal responsibility for this program.

During the 2004 filing season, a sample of 25,000 taxpayers was asked to complete a certification process to establish that their EITC qualifying children resided with them for more than six months during the tax year. Only taxpayers who could not be systemically certified were asked to participate.

The IRS is preparing a final report of test results for delivery to Congress this summer. TAS will continue to work with the EITC Program Office to interpret the

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<sup>48</sup> For a more detailed discussion of TAS EITC research initiatives, see TAS Research Initiatives *infra*.

<sup>49</sup> National Taxpayer Advocate 2004 Annual Report to Congress – Volume II.

significance of the test results, develop recommendations for changes to IRS policies and procedures, and to identify the need for additional research.

### **EITC 2005 Certification Test**

TAS representatives are participating in a follow-on EITC certification test during the 2005 filing season. In this test, the IRS is attempting to determine the impact of using third parties as intermediaries for assisting EITC claimants who are required to prove their eligibility for the credit. The IRS selected a sample of past EITC claimants for whom the IRS could not systemically verify eligibility under the EITC's 6-month residency requirement. This sample of 25,000 taxpayers nationwide included approximately 8,200 taxpayers living in Hartford County, Connecticut. The rest of the test participants were drawn randomly from across the nation. Late in 2004, IRS mailed a series of notices to these taxpayers informing them that they were required to certify prior to or simultaneous with filing their 2004 return. TAS will continue to work with the EITC Program Office to evaluate test results and to identify policy and procedural recommendations.

### **EITC Pre-certification Test – Hartford**

Prior to the implementation of the test, the Hartford Local Taxpayer Advocate (LTA) participated in two meetings to discuss the test and outreach efforts with the local LITC, representatives from various community organizations, local Congressional staff, representatives from IRS Field Assistance and Stakeholder Partnerships, Education and Communication (SPEC). The local TAS office ensured that TAS literature was available to all organizations that would likely receive inquiries from the test group.

Hartford TAS sent letters to 25 organizations in Hartford County that it believed were most likely to receive inquiries from the test group. The letter introduced TAS and provided IRS Publication 1546, The Taxpayer Advocate Service of the IRS - How to Get Help With Unresolved Tax Problems. We followed up each letter with phone calls to provide additional information about TAS and answer any questions raised by the organizations. We also maintained ongoing dialogue with Field Assistance to make sure that appropriate referrals were made to TAS throughout the filing season.

The Hartford LTA worked with the LTA in Kansas City and with operations management to obtain materials for training of the Hartford Staff. Prior to the filing season, all Hartford case advocates received training on the procedures and processes involved with the test. Hartford case advocates worked with any taxpayer who came directly to the local TAS office or were referred to that office by a local organization. We received 40 cases in the Hartford TAS office as of June 30, 2005. Of these cases, 32 involved financial hardships and 8 met systemic hardship criteria. To date, Hartford TAS has closed 38 of these cases, with results as follows:

<b>Number of Cases</b>	<b>Result</b>
32	TAS obtained full relief for the taxpayer
1	IRS Function already provided relief
5	No taxpayer response or taxpayer withdrew the case

Hartford TAS provided an update to the local Congressional staffs about the test at our yearly liaison meeting in February, 2005. The office plans to continue to monitor any cases received from the test group and work with the local LITC and community organizations for the remainder of this fiscal year. The Hartford LTA will share his observations of the test with TAS Research and the EITC Program Office.

### **Earned Income Tax Credit Notice Redesign**

TAS participated on the IRS EITC Notice Redesign team, which completed its redesign efforts in FY 2005. In general, the new letters and publications are being used for FY 2006 EITC correspondence examination process. Previously, the IRS sent one letter that denied the EITC claimed on the tax return, asked the taxpayer to substantiate the EITC, and triggered the opportunity for the taxpayer to appeal his case to the Office of Appeals. This “multi-tasking” combination letter was very confusing to the taxpayer because the taxpayer did not know if the IRS would accept the information he or she sent to support the EITC claimed on the tax return, and therefore would not know whether he or she needed to request an appeal. By waiting to see if the information was accepted by the IRS, the taxpayer may inadvertently miss the opportunity to appeal the IRS determination.<sup>50</sup>

Upon recommendation of the EITC Notice Redesign team, the IRS agreed to issue two separate notices to the taxpayer rather than the one initial contact letter; a redesign of the notices and publications used in the examination process; and a redesigned IRS request for information from the taxpayer. The information request is used by IRS Correspondence Examination to request certain information from taxpayers to substantiate their EITC claims. The new process now includes two separate notices. The first notice informs the taxpayer that he or she is under examination and asks for the documentation needed to substantiate the EITC claimed. If the taxpayer does not respond to the notice, or if the information that the taxpayer sends to the IRS does not substantiate the EITC claimed on the return, the IRS issues a second notice disallowing the EITC. At the time the second notice is sent, the taxpayer is provided the opportunity to request an appeal of the IRS decision.

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<sup>50</sup> For a detailed discussion of the IRS use of combination letters in correspondence examinations, see National Taxpayer Advocate 2003 Annual Report to Congress 87.

As part of the redesign of Publication 3498-A, The Examination Process (Examinations by Mail), the team developed a new form for inclusion in the publication that the taxpayer can use to request an appeal of the IRS decision. The National Taxpayer Advocate applauds the IRS for adopting this form, and believes that it will eliminate a barrier to low income and other taxpayers to request an administrative appeal. The National Taxpayer Advocate is continuing to work with the EITC Program Office and W&I Compliance to determine the appropriate notice for inclusion of Publication 3498-A.

During FY 2006, TAS will continue to advocate for use of the Appeals Hearing Form as a stand-alone form and its use in non-EITC correspondence examinations and audits. TAS will also monitor closely the implementation of the EITC notice redesign.

## **Financial Literacy**

Taxpayers who are financially illiterate make up a disproportionate share of the unbanked population, which is currently estimated at more than 10 million households in the United States.<sup>51</sup> These taxpayers rely on services provided by sub-prime lenders and “fringe banking” institutions (e.g., check cashers, car-title loan places, payday loan shops) that function outside of the federal regulatory system set up to protect consumers from predatory practices.<sup>52</sup> In many instances, these “fringe banking” institutions are the only convenient sources of lending and financial transactions for unbanked taxpayers.

Financial literacy plays an important role in tax compliance because taxpayers who do not understand basic financial transactions are unlikely to understand the difference between employee and independent contractor status or the EITC’s complex eligibility rules. These taxpayers are also less likely to be able to prepare their own returns, select a qualified return preparer, or determine what is a sham offer shop.

In FY 2006, the Office of the Taxpayer Advocate will focus on the following issues related to increasing financial literacy:

- Partner with Stakeholder Partnerships, Education and Communication (SPEC) and external organizations, including the Federal Reserve System and the Federal Deposit Insurance Corporation, Treasury, banking institutions, LITCs, the Taxpayer Advocacy Panel (TAP), and other nonprofit organizations, to develop a comprehensive strategic plan to

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<sup>51</sup> The Appleseed Foundation, *Financial Security in the Latino Community: Improving Latino Immigrants' Access to Mainstream Financial Institutions* (June 2003).

<sup>52</sup> Using the Tax Code to Support Family Economic Success, a Strategy paper for the Annie E. Casey Foundation’s making connections initiative, March 2002.

educate taxpayers about financial issues that intersect with the tax system.

- Identify and advocate for improvements in the Individual Taxpayer Identification Number (ITIN) program so that immigrants can gain access to a valid ITIN, which will allow them to obtain a bank account. Assist the ITIN Office and SPEC in integrating this information into the IRS' Financial Literacy Strategic Plan.
- Develop a financial literacy toolkit that includes information about ITINs and banking for use by TAS Local Taxpayer Advocates.
- Work with the IRS' Multilingual project office to develop media such as brochures and a DVD to reach immigrant populations and provide information they can use to successfully meet their tax obligations. The brochures will include basic facts such as frequently asked questions and contact information. The DVD will provide "real world" examples of situations that taxpayers may face and the actions they should take to resolve the problems.
- Monitor and advocate for change in EITC procedures to make them clear enough for eligible taxpayers to claim and receive the credit. Work with the IRS to identify alternative means to deliver credits to taxpayers (e.g. credit card type payments) and incorporate this information into the IRS' Financial Literacy Strategic Plan.

## **TAS RESEARCH INITIATIVES**

Following is a discussion of the research initiatives that TAS is sponsoring or participating in for the remainder of FY 2005 and during FY 2006. These initiatives address issues of significant concern to the National Taxpayer Advocate.

### **ABUSIVE TAX SCHEMES: THE "TIPPING POINT" STUDY**

TAS is sponsoring research conducted by the Office of Program Evaluation and Risk Analysis (OPERA) to identify and potentially supplement what the IRS is doing to detect and combat emerging abusive tax schemes, such as abusive tax shelters and the slavery reparations scheme. The research study is divided into two phases.

The objective of Phase I, which is complete, is to identify the approaches, processes, and procedures developed or implemented by the IRS that:

- enable early identification of abusive tax avoidance schemes, and

- enable the IRS to mitigate the impact of these schemes before they proliferate.

The end product of Phase I was a comprehensive inventory of IRS activities in these areas.<sup>53</sup>

Phase II builds upon the taxonomy of schemes developed in Phase I. The goal of the first effort in Phase II was to explore the feasibility of using data mining – a tool employing statistical modeling, neural networks and other machine learning techniques – to provide insights into abusive schemes. We limited the scope of the study to home-based business and claim of right<sup>54</sup> schemes.

Analyses provided insights into characteristics of participants in these tax-avoidance schemes, which might be useful in constructing a filter that could be used on tax return data to identify possible scheme participants. We are currently conducting additional work in data mining, using new data and exploring other techniques. Results of these additional analyses should be available by the end of December 2005.

OPERA has also engaged a contractor to create a behavioral model of participants in abusive schemes. Agent based modeling will be used to simulate taxpayer behavior in social networks – specifically, the model will simulate the spread of information about the scheme and taxpayers' decisions to participate or not participate. We are developing a preliminary model to simulate the dissemination of the home based business scheme in two U.S. cities. Results from the preliminary model should also be available by the end of December.

## **DOWNSTREAM IMPACT OF OPERATING DIVISION INITIATIVES**

TAS is conducting a study to determine how operating division activities generate workload for TAS. TAS is collaborating with the Wage and Investment and Small Business/Self-Employed research functions on the review of study methodology and deliverables.

The analysis entails breaking down the TAS case workload into components and analyzing the relationship between each component and Operating Division workload and activities. In addition to analyzing ongoing activities, such as typical collection and examination activities, we will study several new initiatives, including the Revenue Protection Strategy audits, Collection Due Process, and the Criminal Investigation Division Fraud Detection Program refund freezes, to

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<sup>53</sup> Testimony of Nina E. Olson, National Taxpayer Advocate, before the Senate Committee on Finance on “the Tax Gap and Tax Shelters,” July 21, 2004.

<sup>54</sup> In claim of right schemes, taxpayers typically claim that wages are not taxable and take a deduction for the full amount of their wages.

see if their impact changes over time as the operating divisions make adjustments to handle the new workload more effectively.

The goal of the study is to develop algorithms that will enable TAS to project its future workload based on an analysis of operating division proposed work plans. The target completion date for the study is December 2005.

## **THE IMPACT OF REPRESENTATION ON THE OUTCOME OF EITC AUDITS**

Although the tax year 1999 Earned Income Tax Credit compliance study indicated that a significant proportion of claimants have historically not been entitled to the EITC,<sup>55</sup> the National Taxpayer Advocate believes that the study overstated the overclaim rate because it relied exclusively on the outcome of EITC audits. TAS data suggests that audit outcomes are frequently incorrect and that a significant number of entitled taxpayers are being denied the credit in error.<sup>56</sup> Evidence also suggests that represented taxpayers fare considerably better than unrepresented taxpayers in the tax controversy dispute resolution process.<sup>57</sup> TAS therefore partnered with the IRS Office of Research in FY 2004 to design a study to evaluate the impact of representation on the ultimate outcome of EITC audits.

The original study plan called for tracking the results of the National Research Program (NRP) EITC audits of tax year 2001 returns. However, TAS has recently developed a revised plan, which will use historic data for tax year 2002 EITC audit outcomes instead. Tax year 2002 EITC audits are sufficiently current to reflect the significant tax law changes affecting EITC, but generally sufficient time has also elapsed for a final determination of the audit outcome, including the effect of administrative appeals and subsequent litigation.

The goal of the study is to determine if the presence of representation in an EITC audit increases the likelihood of a favorable outcome.

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<sup>55</sup> Department of the Treasury, Internal Revenue Service, *Compliance Estimates for Earned Income Tax Credit Claimed on 1999 Returns*, February 28, 2002.

<sup>56</sup> In FY 2002, TAS closed 30,554 cases involving EITC Revenue Protection Strategy examinations, which represent eight percent of total FY 2002 EITC correspondence examination closures. In more than 50 percent of these cases, the IRS ultimately agreed to a change in the examination result.

<sup>57</sup> As reported by the National Taxpayer Advocate in her 2002 Annual Report to Congress, 26 percent of represented taxpayers prevailed in cases before the U.S. Tax Court, while only 15 percent of *pro se* taxpayers prevailed. National Taxpayer Advocate 2002 Annual Report to Congress 253.

Specific objectives for this study include the following:

- Determine if taxpayers with representation in EITC audits are more likely to be determined eligible for EITC (and to have a higher no-change rate) than taxpayers without representation in EITC audits.
- Determine if taxpayers with representation in EITC audits retain a greater proportion of the EITC originally claimed than taxpayers without representation in EITC audits. (Measuring the proportion retained will help guard against the bias of one group claiming more EITC than the other.)
- Determine if the tax recommended for taxpayers with representation in EITC audits is less than the tax recommended for taxpayers without representation in EITC audits. (This measure will allow for an analysis of the effect of representation on related issues, i.e., filing status, also examined during EITC audits.)
- Determine the extent of the effect (measured by a regression analysis of EITC dollars reduced by audit) of representation on the outcome of EITC audits.
- Compare return and other demographic characteristics of the EITC audit population with representation to those without representation to control for possible bias.

We will use data from IRS computer systems to compare outcomes for a sample of taxpayers with representation to outcomes for a control group of taxpayers without representation. The target completion date for the audit outcome portion of the study is December 2005, but some results for cases in Appeals or litigation may not be available for reporting.

## **IDENTIFYING EITC TAXPAYER CUSTOMER SERVICE NEEDS**

This research study is being conducted in collaboration with the EITC Project Office and the Wage and Investment Division Research function. The project goal is to collect information from EITC taxpayers to enable the IRS to better understand their customer service needs. The proposed research entails development and administration of a survey to EITC taxpayers to identify their information needs (tax law questions, return preparation, etc.), and how effectively these needs are currently met through the Taxpayer Assistance Centers (TACs), IRS telephone assistance, the Internet, IRS publications, etc. The project will also include a separate section on customer attitudes concerning refund anticipation loans, bank accounts and direct deposit of refunds.

This research initiative will be conducted in two phases. The first phase will consist of focus group sessions with EITC claimants to determine and describe the most relevant EITC customer service issues. These results will serve as the basis for the design of an appropriate survey instrument. In the second phase, the survey will be sent to a representative sample of all EITC claimants to obtain

quantifiable results on their views of the surveyed items. TAS will use the survey results to recommend potential improvements in EITC customer service. The target date for study completion is September 2006.

## **IDENTIFYING EITC CORRESPONDENCE AUDIT BARRIERS**

This research study is being conducted in collaboration with the EITC Project Office and the Wage and Investment Division Research function. The goal of the study is to identify the most significant barriers that taxpayers encounter during the EITC correspondence audit process by seeking feedback from taxpayers who have undergone EITC correspondence audits.

In the first phase, trained IRS moderators will conduct focus groups with low income taxpayer clinic (LITC) representatives who have assisted taxpayers undergoing EITC correspondence audits. These interviews will be designed to obtain qualitative data concerning the significant problems taxpayers encounter during the correspondence audit process.

Subsequently, a survey will be developed from the focus group results. It will be administered to a representative sample of taxpayers who have recently experienced EITC correspondence audits to quantify the impact these barriers have on taxpayers. TAS will use the survey results to recommend potential improvements to the EITC correspondence audit process. Study results should be available by September 2006.

## **TAXPAYER ADVOCACY PANEL**

### **BACKGROUND**

The Taxpayer Advocacy Panel (TAP) serves as an advisory body to the Secretary of the Treasury, the Commissioner of the Internal Revenue, the National Taxpayer Advocate, and the Wage and Investment (W&I) and Small Business/Self-Employed (SB/SE) Operating Division Commissioners to improve IRS service to taxpayers and customer satisfaction. The TAP was initially established in 1998 as a federal volunteer advisory panel to identify “grass roots” issues and provide opportunities for taxpayers to make comments and suggestions on improvements within the IRS. The TAP consists of seven area committees and seven issue committees, with representatives from all 50 states, Washington D.C., and Puerto Rico.

## **TAP COMMUNICATIONS ISSUE COMMITTEE**

In an effort to strengthen its voice in the community, TAP created a communications committee. The committee was established in the early part of calendar year 2005 and to date has developed a concept of operations that focuses on internal communication of TAP, external communications of TAP, and outreach.

## **TAS FISCAL YEAR 2006 TAP STRATEGY**

During FY 2006, The Taxpayer Advocate Service will continue to support and promote the Taxpayer Advocacy Panel and encourage W&I and SB/SE to utilize the TAP as issues are developed and prior to making decisions on programs. FY 2006 strategies include:

- Implementing measures to determine TAP effectiveness;
- Base-lining survey responses from exiting TAP members;
- Implementing the TAP Member Handbook and staff Standards of Operation; and
- Rolling out a 2006 TAP communications plan focusing on outreach, and internal and external messaging.

In addition, the TAS TAP staff will improve its support for the TAP so that it is better able to serve taxpayers and the IRS. In FY 2006, the TAS TAP staff will:

- Implement a revised TAP recruitment process that will focus on replacing one-third of the membership each year and filling vacancies as needed;
- Establish at least two meetings with the Commissioner during the year to emphasize TAS involvement as IRS develops or revises programs and procedures;
- Maintain a monthly communiqué with W&I and SB/SE business executives to explore additional committee opportunities and improve response rates on elevated recommendations; and
- Explore opportunities to partner with additional IRS operating and functional divisions and other components of TAS, including Local Taxpayer Advocates, Systemic Advocacy, and Low Income Taxpayer Clinics.

# LOW INCOME TAXPAYER CLINICS

## BACKGROUND

The Low Income Taxpayer Clinic (LITC) grant program is entering its eighth year of operation. The program funds organizations that provide free or low-cost legal assistance to low income taxpayers in resolving tax disputes and inform taxpayers for whom English is a second language about their tax rights and responsibilities. LITCs are a safety net for low income taxpayers. They protect taxpayer rights, help resolve issues early in the process, and offer effective communication and education through their outreach efforts.

## 2005 GRANT AWARDS

A total of 244 organizations submitted grant applications for the 2005 grant cycle. To date in FY 2005, TAS has awarded \$7.7 million in matching grants to 153 organizations that represent low income taxpayers involved in tax disputes with the IRS, or inform taxpayers for whom English is a second language (ESL) or have limited English proficiency (LEP), of their tax rights and responsibilities.<sup>58</sup> This year, LITC grant recipients represent non-profit organizations and accredited academic institutions from all 50 states plus the District of Columbia and Puerto Rico with grants ranging from \$6,925 to \$93,000. TAS plans to award another \$300,000 in funds to currently funded clinics in calendar year 2005 as a result of increased funding made possible by the enactment of the Consolidated Appropriations Act of 2005.

*For the first time in the history of the LITC Program, we have at least one LITC Clinic in each of the fifty states.* During 2005, TAS expanded the coverage of clinics in areas where low income taxpayer access to representation or assistance is very limited, including rural areas. TAS funded 29 new clinics in such areas. In FY 2006, TAS will continue to aggressively market and expand the clinic coverage to targeted areas and populations.

TAS revised Publication 4134, Free/Nominal Cost Assistance Availability for Low Income Taxpayers. This publication lists all current LITCs, their locations, languages served, and telephone numbers, and is published in both English and Spanish. Publication 4134 now clearly states the services offered by each clinic and who is eligible for the services.

TAS also revised Publication 3319, Low Income Taxpayer Clinic Grant Application Package, for the 2006 grant cycle competition that closes on July 25, 2005. TAS continues its efforts to improve administration and oversight

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<sup>58</sup> See Attachment IV – List of Low Income Taxpayer Clinics (LITCs).

of the LITC Program. Once again, we are asking that applicants provide us with separate program plans and budgets for each service they provide – i.e. controversy representation and ESL education and outreach. The program plans enable TAS to accurately assess the performance of each grantee. We developed a new form that will assist clinics in consistently reporting the numbers of cases worked and taxpayers served throughout the year. In addition, we are requiring each clinic to state in its interim report whether it expects to be returning funds and if so, how much. The LITC Program Office will then contact the clinic to arrange for a formal release of the funds before the end of the fiscal year so that other clinics may benefit from those funds.

TAS is committed to achieving the maximum access to representation for low income taxpayers possible under the terms of the LITC grant program. Thus, in awarding the 2006 LITC grants, TAS established the following program goals:

- Each state must be served by at least one program;
- Expand coverage in states that do not have both controversy representation and ESL outreach and education; and
- Programs must demonstrate that they are situated in or serve areas that have sizable populations needing an LITC's services.

In addition, grant awards may be pro-rated based on the number of months during the grant year that the program operates (that is, if a program closes for 3 months out of the year, and would otherwise be eligible for a maximum grant award, the award may be reduced by 25 percent.)

## **SITE ASSISTANCE VISITS**

TAS continues to periodically perform site assistance visits to selected clinics. Each new clinic can expect to receive a site visit during its first year of operation. Returning and continuing clinics will also be selected for visits, based on application, interim and annual reports, Local Taxpayer Advocate (LTA) observations, and other criteria. The assistance visits may include reviews of intake procedures, referral record keeping systems, communications and publicity plans and standards of operation. These assistance visits will help expand and improve communications channels between the LITCs, TAS, and the IRS.

In FY 2006, TAS will conduct the following site assistance visits:

- Each new clinic funded in 2006 will receive an on-site assistance visit;
- The LITC Program Office will complete an on-site assistance visit to at least 25 percent of the clinics funded in 2006; and
- Every clinic funded in 2006 will be visited by the co-located Local Taxpayer Advocate at least once.

The National Taxpayer Advocate will assemble an LITC grant application review panel to review all qualified applicants for the 2006 grant cycle. The panel will make recommendations to the National Taxpayer Advocate on the 2006 applications and the awarding of the grants. The panel will receive extensive training on the standards of operation and the ranking process.

## **CASE ADVOCACY**

### **TAS QUALITY**

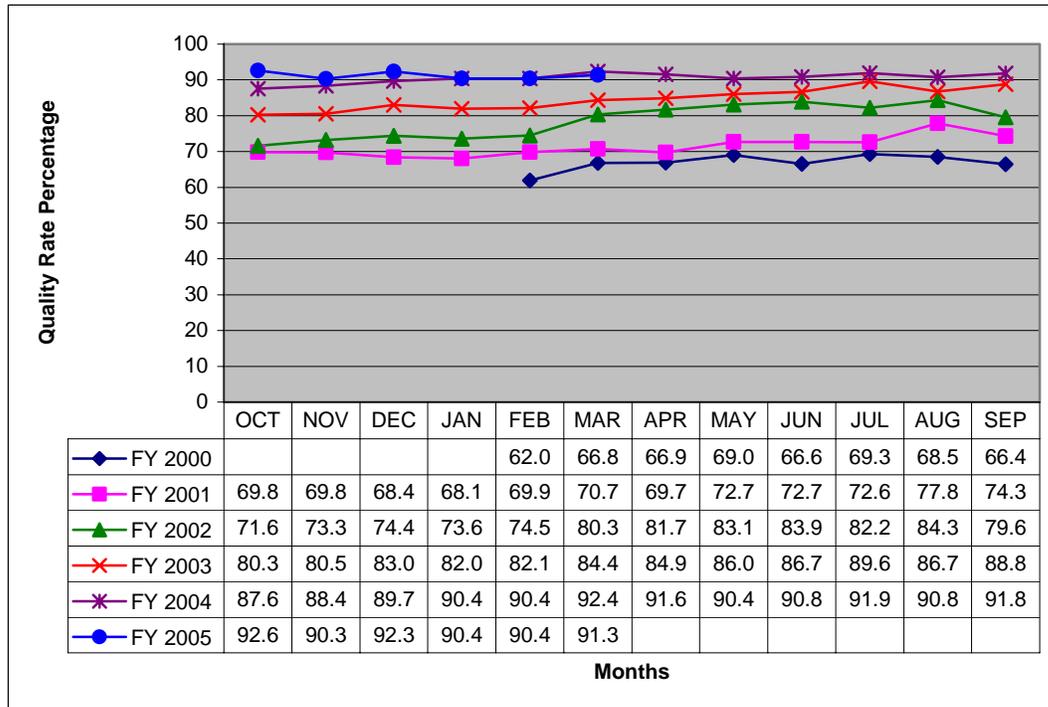
As of March 2005, TAS' cumulative quality index is 91.5 percent (+/- .9 percent), exceeding the FY 2005 goal of 91 percent. This measure is up from the March 2004 score of 89.8 percent (+/- .8 percent) and substantially improved from FY 2000 when quality was 67 percent (+/- 1.2 percent). All but one quality standard reflects a score in excess of 80 percent, with most now in the 90 percent range.<sup>59</sup>

The following chart illustrates TAS' Quality index for fiscal years 2001 through 2005.

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<sup>59</sup> The 8 quality standards are: initial taxpayer contact timely; initial actions timely; subsequent actions timely; complete and correct resolution of taxpayer's problem; addressing related issues; all actions were technically and procedurally correct; clear, complete, correct explanation to taxpayer at closing; and educating the taxpayer.

## TAS Monthly Case Quality Index – FYs 2001 - 2005



TAS' goal is to achieve a quality rate of 91.5 percent in FY 2006 and continue incremental improvements to achieve a quality rate of 95 percent in FY 2014. To achieve this goal, TAS will continue to highlight to its employees and managers the importance of providing quality service and look for opportunities to improve processes.

During FY 2005, TAS took several actions to improve quality, including:

- Publishing “Quality at a Glance”, a one-page report designed to provide easy references to current accomplishments and trends, and highlight opportunities for improvement;
- Conducting quarterly quality conference calls with area liaisons to discuss quality-related issues and promptly share improvement initiatives; and
- Presenting a program entitled “A Holistic Approach to Quality” to all Local Taxpayer Advocates. This program confirmed the mission of advocacy in TAS by examining case quality in terms of customer needs and expectations and doing what is required in an environment of excellence.

TAS established a process review team to study the feasibility of conducting paperless, on-line quality reviews and the team has completed its preliminary analysis. Initial results suggest that this approach will require additional technology and a cost benefit analysis. Final proposals are expected in FY 2006. Implementation of an online quality review process will depend upon the proposals, costs, and available resources.

In addition, TAS recently chartered a national study to consider the current quality standards and ensure they continue to effectively measure case excellence and effective advocacy. During the remainder of FY 2005, the team will evaluate current standards, research other quality measures, and partner with stakeholders to gather customer expectations and requirements. During FY 2006, the team will submit to the National Taxpayer Advocate its recommendations for revised standards and report on alternative data platforms, test revisions, and any database changes. If adopted, TAS will train its employees on the new quality process in FY 2006 and implement the new quality process in FY 2007.

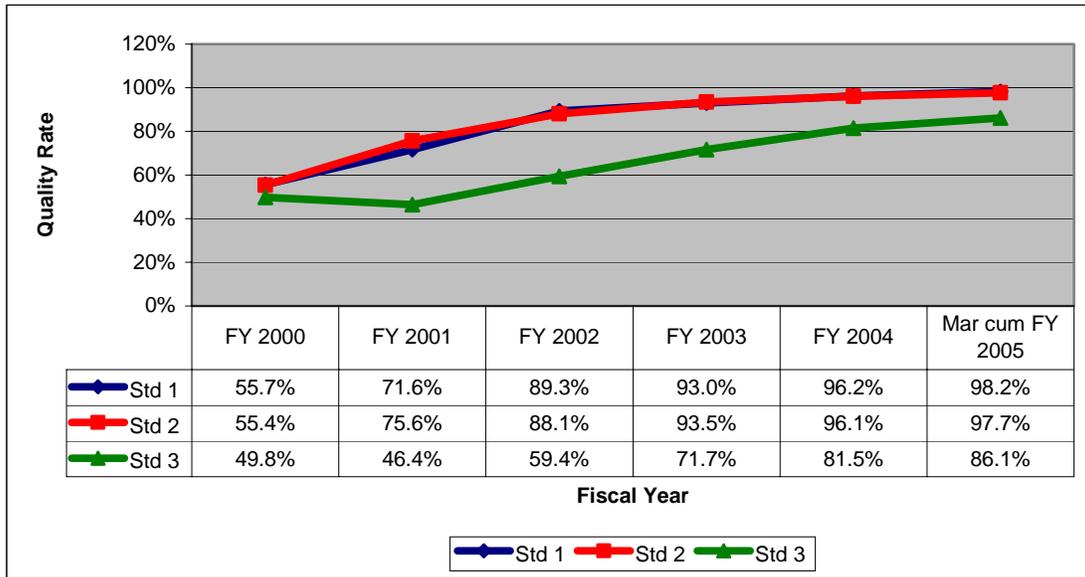
## **TAS TIMELINESS**

TAS Customer Satisfaction Survey responses indicate that timeliness is extremely important to TAS customers. TAS uses the Customer Satisfaction component of its balanced measures to develop quality improvement initiatives that address timeliness. In February 2004, a national quality improvement team provided suggestions regarding effective communications and inventory management that had a positive effect on timeliness. As a result, local offices now have procedures in place to effectively monitor critical customer contact dates and have adopted back-up plans to cover work when case advocates are away from the office.

TAS implemented or piloted several management initiatives, including a 100-day case review, early intervention, an intake advocate position, and new fields on the Taxpayer Advocate Management Information System (TAMIS) for follow-up and next contact dates that helped improve case timeliness. Notably, as TAS' timeliness quality has improved, its cycle time average has decreased. TAS also conducts monthly reviews of its eight quality standards, three of which involve timeliness of case actions – timely initial contact, timely initial actions, and subsequent actions timely. The statistics below show significant improvement in TAS timeliness measures from FY 2000, when TAS “stood up,” until March FY 2005.

	<b>FY 2000</b>	<b>March Cum FY 2005</b>
Timely initial contact	55.7%	98.12%
Timely initial actions	55.4%	97.70%
Subsequent actions timely	49.8%	86.10%

## TAS Timeliness Quality Standards



Precision margin for FYs 2000 to 2002 is +/- 3%, for FY 2003 is +/- 1.5%-2%, and for FYs 2004 and 2005 is +/- .5%-1%.

Through increased management oversight, TAS will continue to emphasize taking the right action at the right time. TAS' FY 2006 case quality goal is 91.5 percent.

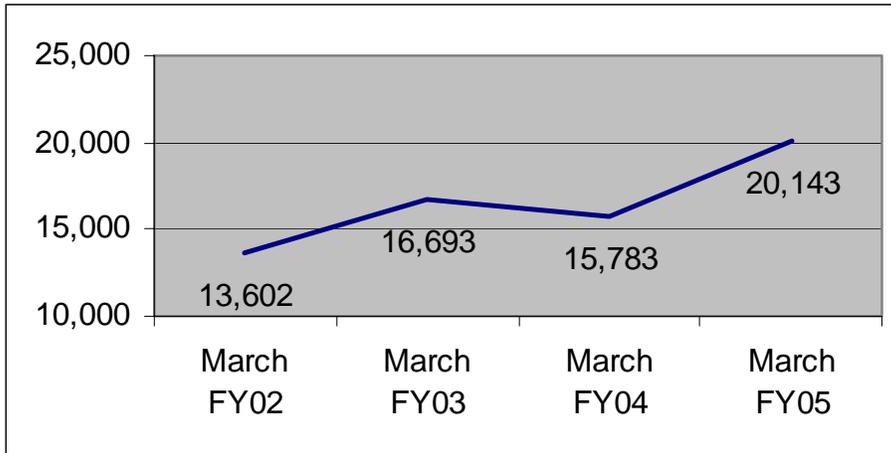
## CASE PROCESSING

### Receipts

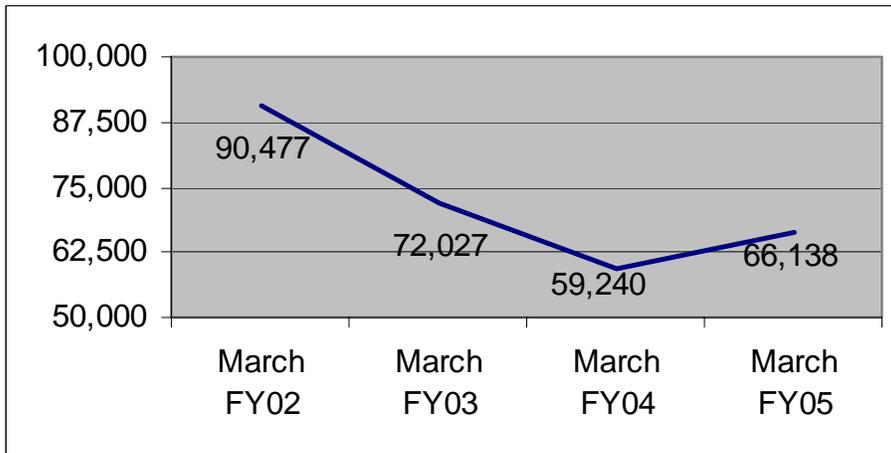
TAS receipts through March FY 2005 (87,457 cases) have increased dramatically (12.8 percent) over the same period in FY 2004 and include 1,176 cases that TAS accepted in the "best interest of the taxpayer" (criteria code 9). The receipts increased in both financial hardship cases (30 percent) and systemic hardship cases (11.2 percent). Through March 2005, IRS operating divisions and functional units referred 35.5 percent more cases to TAS over the same period last year.

The following charts illustrate the volume of TAS financial and systemic hardship case receipts.

### Financial Hardship Case Receipts

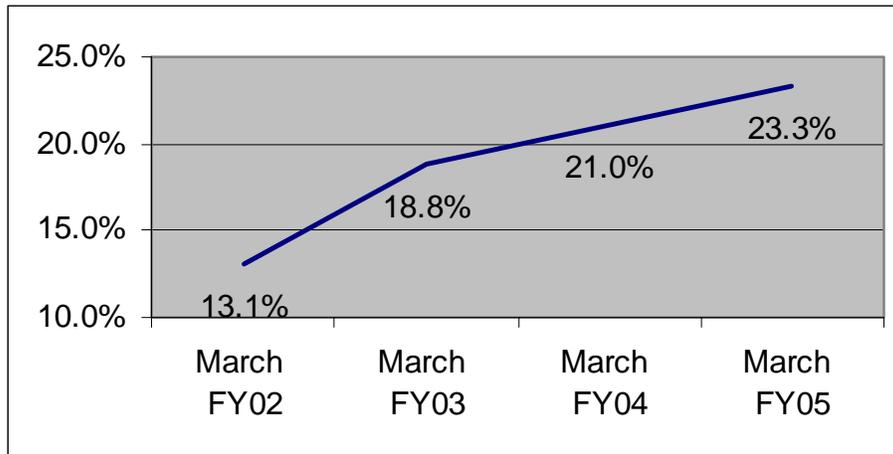


### Systemic Hardship Case Receipts



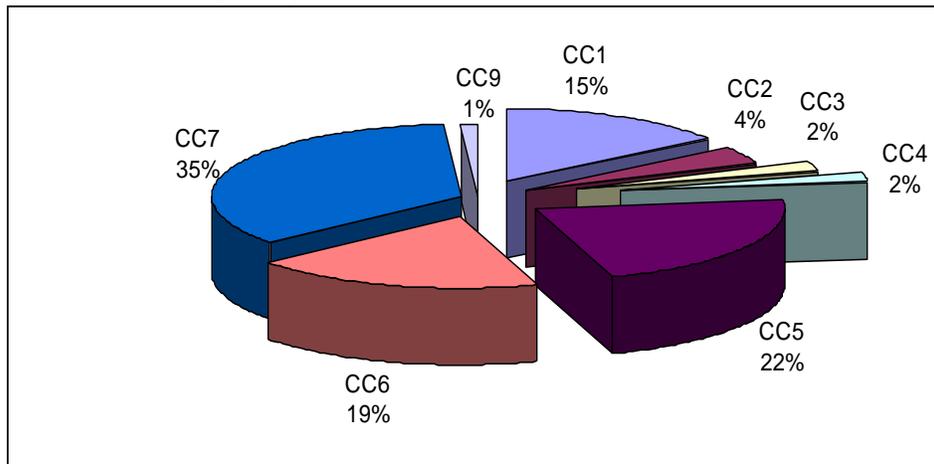
As a percentage of total case receipts, financial hardship receipts have increased.

## Financial Hardship Case Receipts as a Percentage of Total Receipts



The following chart sets forth the reasons TAS accepted cases between October 1, 2004 and March 31, 2005 by TAS Criteria Code (CC).

## FY 2005 Receipts by Criteria as of March 31, 2005



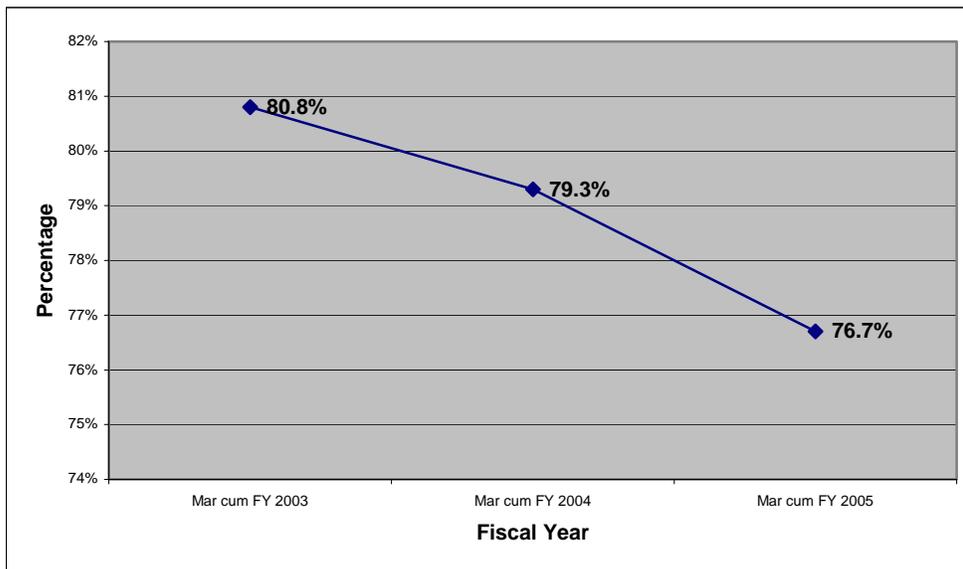
- CC 1: Taxpayer suffering or about to suffer a significant hardship
- CC 2: Taxpayer facing threat of adverse action
- CC 3: Taxpayer will incur significant costs if relief is not granted
- CC 4: Taxpayer will suffer irreparable injury, or long-term adverse impact
- CC 5: Taxpayer experienced a delay of more than 30 days to resolve tax account problem
- CC 6: Taxpayer has not received a response by the date promised
- CC 7: A system(s) or procedure(s) has either failed to operate as intended or failed to resolve the taxpayer's problem
- CC 9: Any case not meeting other TAS criteria, but kept in the TAS office to be worked, including duplicate congressionals

## TAS Efficiency Measure

TAS's efficiency measure is the ratio of systemic hardship case receipts (criteria 5-7) to total case receipts (criteria 1-7). By measuring the ratio of systemic hardship case receipts to total case receipts, TAS can monitor its ability to identify problems that affect large numbers of taxpayers and work with IRS to recommend changes to processes or procedures that will prevent the problems.

TAS developed its efficiency measure in FY 2004 and is using FY 2005 to establish a baseline. As of March 2005, the FY cumulative ratio figure is 76.7 percent. The following chart illustrates the ratio of systemic hardship case receipts to total case receipts for through March 31 in fiscal years 2003, 2004, and 2005.

### TAS Systemic Hardship Ratio



During FY 2006, TAS plans to reduce the ratio of systemic hardship cases from 76.7 percent to 74.8 percent.

### Sources of TAS Cases

After several years of declining receipts, TAS criteria 1 through 7 and criteria 9 cases through March 2005 rose by 9,935, a 12.8 percent increase over the same period in FY 2004. TAS has also seen a 35.5 percent increase in cases referred by the Operating Divisions and Functional Units as meeting TAS criteria over the same period last year. The table below represents the number of case receipts referred to TAS through March in fiscal years 2004 and 2005.

## TAS Regular Criteria 1-7 and 9 Cases Referred by Operating Divisions and Functional Units

	Referred from Function	Total TAS Receipts	% of Total TAS Receipts
March cum FY 2004	29,959	77,522	38.6%
March cum FY 2005	40,607	87,457	46.4%
Percent Change	35.5%	12.8%	20.2%

The following table illustrates the top ten issues received in TAS cases in FY 2005 as of March 31, 2005.

### Top Ten Issues Received in FY 2005 as of March 31, 2005

Rank	Description of Core Issue	Cases	% of Total Cases
1	Criminal Investigation	12,046	13.8%
2	Levies	5,044	5.8%
3	Processing Amended Returns	5,014	5.7%
4	Reconsideration/Substitute for Return (SFR)/6020b/audit	3,599	4.1%
5	Expedite Refund Request	3,588	4.1%
6	EITC Revenue Protection Strategy (RPS) Examination	3,478	4.0%
7	Processing Original Returns	3,392	3.9%
8	Closed Underreporter	2,978	3.4%
9	Copies of Returns/Transcripts/ Reports/FOIA	2,918	3.3%
10	Open Audit (non-RPS, EITC)	2,541	2.9%

### Operations Assistance Requests (OARs)

TAS uses Operations Assistance Requests (OARs) to request assistance from IRS operating divisions and functions to complete an action on a TAS case. An OAR is necessary if TAS does not have the statutory or delegated authority to take the required action(s). All OARS are generated through the Taxpayer Advocate Management Information System (TAMIS) and the information is stored in the TAMIS database. TAS is able to generate reports for Operating Divisions and functional units and follow up on requested actions.

Between October 1, 2004 and March 31, 2005, TAS issued over 73,907 OARs. The following charts summarize OAR activity through March FY 2005.

**OAR Activity – FY 2005 March Cum**

Operating Division / Function	Issued		Rejected/ Misrouted	Completed <sup>60</sup>		Total Closed
	#	%	#	#	%	#
<b>SB/SE</b>	29,440	39.8%	4,862	24,064	37.4%	28,926
<b>W&amp;I</b>	27,422	37.1%	3,733	23,179	36.0%	26,912
<b>CI</b>	15,795	21.4%	491	16,095	25.0%	16,586
<b>Appeals</b>	910	1.2%	143	716	1.1%	859
<b>TEGE</b>	296	0.4%	47	248	0.4%	295
<b>LMSB</b>	44	0.1%	6	44	0.1%	50
<b>TOTAL</b>	<b>73,907</b>	<b>100.0%</b>	<b>9,282</b>	<b>64,346</b>	<b>100.0%</b>	<b>73,628</b>

**OAR Activity by Criteria Code and Cycle Time**

Operating Division/ Function	OARS Issued		OARs Closed		Average Age in Days	
	Criteria 1 - 4	Criteria 5 - 7	Criteria 1 - 4	Criteria 5 - 7	Criteria 1 - 4	Criteria 5 - 7
Small Business/ Self-Employed	16.6%	83.4%	16.4%	83.6%	16.9	22.5
Wage & Investment	22.8%	77.2%	21.8%	78.2%	14.3	23.1
Criminal Investigation	11.0%	89.0%	9.6%	90.4%	14.0	31.1
Appeals	13.3%	86.7%	12.7%	87.3%	46.0	83.2
Tax Exempt/ Government Entity	18.6%	81.4%	16.5%	83.5%	23.4	35.1
Large/Mid-Size Business	4.3%	95.7%	4.5%	95.5%	10.0	35.5
<b>Total OARs</b>	<b>17.66%</b>	<b>82.34%</b>	<b>16.6%</b>	<b>83.4%</b>	<b>15.5</b>	<b>25.8</b>

<sup>60</sup> The number of OARs completed does not include the number of OARs rejected by the Operating Divisions/Functions because they were not properly prepared or were missing information, or OARs that were returned to TAS because they were misrouted to the wrong Operating Division/Function unit or area for resolution. The number of rejected or misrouted OARs reflected in the Rejected/Misrouted column represent cases in which the Operating Division or Function was unable to take the action requested by TAS to resolve the case.

TAS continues to develop OAR reports. These reports have been shared with the Operating Divisions and Functional Units since the fourth quarter of FY 2004. TAS provides access to the TAS data portal to the four operating divisions, Appeals, and Criminal Investigation. Each unit has a designated portal administrator who can provide access to other employees within the respective organization. The portal provides easy access to various OAR reports (e.g., open OARs and closed OARs) to manage their OAR inventory. OAR reports on the portal are updated daily and provide current information on OARs.

In FY 2006, programming changes to IRS Information Systems will allow electronic transmission of OARs directly from TAS to the operating divisions and Functional Units. The electronic routing, acknowledgment and updating of the OAR will improve the process and speed in which relief is provided to taxpayers.

### **Complexity of TAS Casework**

While the projected number of TAS case receipts for FY 2005 is less than the number of receipts in fiscal years 2002 and 2003, the degree of complexity in TAS cases has increased. A task team has begun a study to identify specific aspects of complexity in casework. (See Appendix V – Taxpayer Advocate Service Improvement Initiatives, for additional information.)

The chart below provides a comparison of the sources of TAS casework for the first 6 months of fiscal years 2002 through 2005.

### Source of TAS Casework- Top 15 Issues

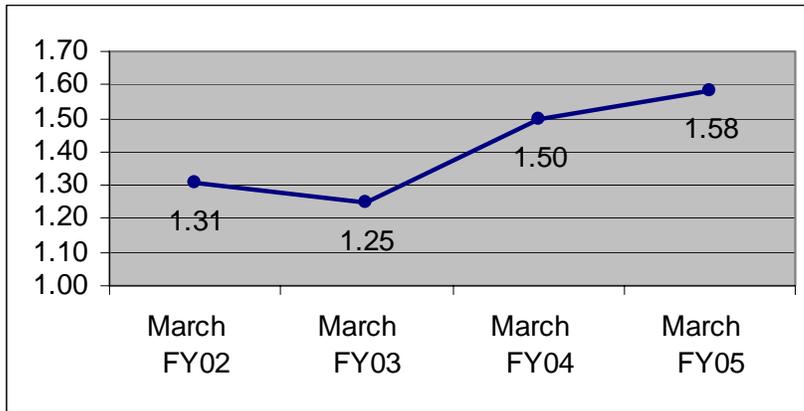
DESCRIPTION	RANKING			
	FY05 - March	FY04 - March	FY03 - March	FY02 - March
Criminal Investigation	1	1	8	19
Levies	2	4	4	14
Processing amended returns	3	3	2	3
Audit reconsiderations	4	6	7	6
Expedite refund requests	5	5	6	4
EITC-RPS examination	6	2	1	1
Processing original returns	7	7	3	2
Automated underreporter (closed)	8	9	11	15
Copies of returns/transcripts/reports/FOIA	9	12	20	17
Open examinations	10	8	10	9
Failure to file (FTF)/ Failure to pay (FTP) penalty	11	15	16	10
Injured spouse claim	12	10	5	7
EITC audit reconsideration <sup>61</sup>	13	N/A	N/A	N/A
IRS offset	14	22	30	34
Missing/incorrect payments	15	14	14	8

Cases that involve multiple aspects of complexity and the average number of tax periods per case are increasing. The following charts show that, on average, TAS cases pertaining to individual income tax issues involve 1.58 tax years. On average, through March of FY 2005, TAS cases containing employment tax issues involve 2.26 quarters.

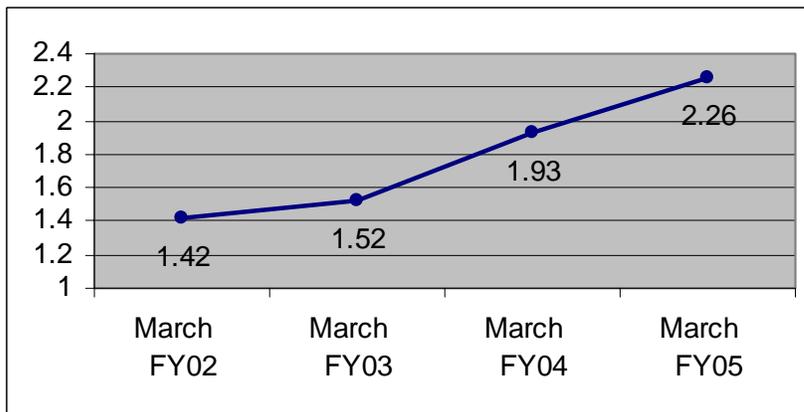
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<sup>61</sup> EITC reconsideration receipts represent a new primary issue code for FY 2004. EITC reconsideration receipts represent a new primary issue code for FY 2004. In earlier years, EITC audit reconsiderations were included under the RPS EITC Claim issue code.

### Average Number of Tax Periods involved in an Individual Income Tax Case



### Average Number of Tax Periods Involved in an Employment Tax Case



### Case Closures

The Taxpayer Advocate Service resolved 84,520 taxpayer cases through March 31, 2005 of this fiscal year. The following table describes the nature of relief provided in these cases.

<b>Application for Taxpayer Assistance Order (ATAO) Disposition</b>	<b>Volume</b>	<b>% of Total</b>
Full Relief Granted	52,385	62.0%
Partial Relief Granted	4,915	5.8%
No Relief Granted-Advocate does not deem relief appropriate.	9,261	11.0%
No Relief Granted- No response from taxpayer.	10,744	12.7%
No Relief Granted- Hardship not validated or documentation/verification that the Advocate deems necessary not provided by taxpayer.	883	1.0%
No Relief Granted- Advocate determined relief appropriate, but current law prevents granting relief.	640	0.8%
Advocate Relief Not Required- Relief provided by Operations prior to receipt of ATA0 or relief determination.	3,604	4.3%
Advocate Relief Not Required- Taxpayer rescinds ATA0, no longer requires Advocate relief.	1334	1.6%
Advocate Relief Not Required- Taxpayer hardship did not involve in any way the administration of internal revenue laws.	723	0.9%
<b>Total</b>	<b>84,520</b>	<b>100%</b>

Our business results continue to show that we have improved our case quality and shortened the length of time needed to resolve a taxpayer's problem. The average (mean) cycle time is the business measure generally used in IRS performance reviews. However, the median case age provides a better indicator of the typical taxpayer's experience with TAS. TAS' March cumulative FY 2005 average case cycle time for criteria 1-7 case closures was 70.8 days; the median case age was 47 days. The average case cycle time decreased 7.2 days over the same period last year and the median case age decreased by one day. The table below compares TAS' average case cycle time and median case age for collection and examination related issues for March cumulative FY 2004 and FY 2005.

	<b>Collection Issues</b>		<b>Examination Issues</b>	
	<b>Average Case Cycle Time</b>	<b>Median Case Age</b>	<b>Average Case Cycle Time</b>	<b>Median Case Age</b>
FY 2004	78.1 days	44 days	88.8 days	61 days
FY 2005	63.1 days	37 days	78.9 days	56 days

As indicated in the preceding discussion on Operation Assistance Requests, a significant component of TAS' cycle time is attributable to the time it takes for the IRS to complete necessary actions. Moreover, unlike other IRS functions, TAS holds cases open until it knows that all related issues are addressed. While improving our case cycle time, we have maintained our closure to receipt ratio goal of 100 percent. The goal for the closure to receipt ratio in FY 2006 remains 100 percent.

## **Taxpayer Assistance Orders**

Internal Revenue Code § 7811 authorizes Local Taxpayer Advocates to issue a Taxpayer Assistance Order (TAO) when a taxpayer is suffering or about to suffer a significant hardship as a result of the IRS' administration of tax laws. The TAO enables TAS to require IRS to take an action which is specifically authorized by IRC § 7811(b) or to expedite consideration of a taxpayer's case, review and reconsider its own determination, or review the determination at a higher level in that unit.

TAS employees evaluated 185 additional cases to date during FY 2005 for consideration as a TAO. The cases were either resolved as a result of TAS consideration or the involvement of higher level personnel in either TAS or the IRS business unit. The increased consideration of a TAO is a direct result of training delivered in FY 2004 by the National Taxpayer Advocate and Special Counsel to the National Taxpayer Advocate to all TAS employees about the proper exercise of TAO authority under IRC § 7811.

As of March 31, 2005, TAS issued 10 Taxpayer Assistance Orders, as compared to 14 TAOs issued during the same period in FY 2004. IRS completed the requested actions on seven of the TAOs. TAS rescinded three of the TAOs because new information obtained after issuance eliminated the need for a TAO.

The TAOs issued requested the following actions:

- Process Manual Refund Posting.
- Abate Civil Penalty and issue refund of payments made against that assessment.
- Process tax year 2000 return as received timely.
- Release federal tax lien filed, which will enable the Taxpayer to purchase a car.
- Abate Substitute for Return assessment.
- Reopen Offer in Compromise investigation.
- Reopen OIC based on classification of Individual Retirement Account as a dissipated asset.
- Withdraw Federal Tax Lien.
- Determine legal basis for initiating redemption process.
- Schedule an Appeals hearing.

Section 7811(b) provides that a TAO may require the action(s) to be taken within a specified timeframe. All ten TAOs had specified timeframes; the IRS complied with six within the specified timeframe. One was extended by TAS, as this was in the best interest of the taxpayer.

## Downstream Impact of Compliance Initiatives

TAS continues to receive cases resulting from IRS enforcement initiatives. The table below highlights the number of levies and liens issued compared to the number of TAS levy and lien receipts for the last three fiscal years.

	FY02	FY03	FY04
<b>Levies Issued by IRS</b>	1,308,365	1,680,844	2,029,613
<b>TAS Cases with Levy Issue</b>	8,571	9,228	9,019
<b>Liens Filed by IRS</b>	527,292	565,382	534,392
<b>TAS Cases with Lien Issue</b>	3,167	3,501	4,329

As the IRS hires or applies more employees to compliance initiatives, TAS is preparing for increased workload. We will continue to provide training to our Case Advocates on levy and lien issues and collection alternatives in order to prepare ourselves for the resulting shift in issues and workload.<sup>62</sup>

## TRAINING AND EMPLOYEE DEVELOPMENT

### TAS TRAINING PROGRAM

TAS' training strategy remains the same: the delivery of a multi-faceted, multi-year training program that meets both individual and organizational needs.

### FOUR-YEAR TRAINING PLAN

At this time last year, TAS was preparing to conduct the pilot test of our Four-Year Training Plan. The Four-Year Training Plan enables TAS employees to assess their proficiencies in many areas of their jobs, build upon their skills as advocates for the taxpayer, and identify training courses that provide additional educational opportunities that may assist them in career planning. We anticipated that this electronic application would be ready for TAS-wide implementation in FY 2005.

Implementation did in fact take place. As of April 2, 2005, 1,929 active plans for employees are on the Four-Year Training Plan system. This figure represents 97.3 percent of TAS' 1,983 on-roll employees.

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<sup>62</sup> See TAS Research Initiatives, Downstream Impact of Operating Division Initiatives, *supra*.

TAS is analyzing data from the Four-Year Training Plan by occupation to guide organizational planning. While the top three requests vary somewhat by occupation, it is significant that requests from all occupations (including clerical support staff) are predominantly case or technology related – which enhance employee capability to advocate for and assist taxpayers.

<b>Occupation</b>	<b>Top Training Needs</b>
Analyst	Eureka Report Writer, <sup>63</sup> Systemic Advocacy Management System (SAMS), Automated Lien System (ALS) - Technology Enabled Learning
Case Advocate	Automated Lien System (ALS) - Technology Enabled Learning, Introduction to EFTPS: Electronic Federal Tax Payment System, Basic Lexis Training
Manager	Eureka Report Writer, Introduction to EFTPS: Electronic Federal Tax Payment System, Introduction to Access 2000
Revenue Agent Technical Advisor	State and Local Taxes, Introduction to EFTPS: Electronic Federal Tax Payment System, Eureka Report Writer
Revenue Technical Advisor	Eureka Report Writer, State and Local Taxes, Introduction To Excel 2000
Specialist <sup>64</sup>	Service-wide Electronic Research Program (SERP) Navigation Version 2.0, Internal Consulting Skills, Being an Advocate and Your Authorities - Phase I
Support Staff	Service-wide Electronic Research Program (SERP) Navigation Version 2.0, Taxpayer Advocate Management Information System (TAMIS), Eureka Report Writer
Systemic Advocacy Analyst	Basic Lexis Training, Introduction to EFTPS: Electronic Federal Tax Payment System, Service-wide Electronic Research Program (SERP) Navigation Version 2.0

By August 30, 2005, nearly all TAS employees will have completed one or two of the courses they identified on their Four-Year Training Plans. There is still much work to be done to realize the full potential of this Plan and bring 100 percent of TAS' employees under its umbrella. However, the information obtained to date affirms that TAS is proceeding in a positive direction relative to our objective of providing TAS employees with an opportunity to acquire the skills and technical knowledge for their current jobs while developing professionally for future jobs within TAS and the IRS.

<sup>63</sup> Eureka is report writing software that links to the Taxpayer Advocate Management Information System (TAMIS) allowing extraction of information contained in the database.

<sup>64</sup> Specialists are employees in professional disciplines such as Finance, Learning and Education, or Public Affairs whose numbers are too small to warrant a separate occupational track, such as Analysts or Case Advocates.

## **ANNUAL TECHNICAL SEMINAR**

The Four-Year Training Plan is our primary tool for addressing individual training needs. TAS delivers training to meet organizational needs throughout the year by utilizing a blend of delivery media: classroom, virtual or electronic (CENTRA, Interactive Video Teleconferencing (IVT) and Web Based Learning (WBL)), and text.

With a total employee population of about 2,000, TAS is able to hold annual technical training in a classroom environment for all TAS employees. TAS' experience over the past three years has affirmed that these annual Technical Seminars (a) provide a forum to deliver consistent messages to all TAS employees, (b) promote greater organizational consistency and effectiveness through the interaction of employees from different parts of the country, (c) provide strategies and knowledge needed to operate in an increasingly enforcement-oriented environment, and (d) support our 4-year training plan strategy in a more dynamic and effective manner than is achievable through the exclusive use of virtual or electronic training.

Employee evaluative feedback confirms that TAS employees value this training delivery medium. Level one evaluations of our symposiums have yielded ratings of over 4.1 on a 5 point scale in 2002, 2003, and 2004. These high scores have translated into an increase in TAS' Employee Satisfaction survey scores on Question 13 of the Employee Satisfaction Survey, which reads: *I receive the training I need to perform my job effectively.* These scores increased from 3.13 in 2002, when TAS held its first Symposium, to 3.47 in 2003 and 3.66 in 2004. TAS' score for 2004 exceeded the national score (3.51) for this question.

In FY 2005, TAS will hold a two-week Technical Seminar for all technical employees – e.g. case advocates, analysts, and managers – in Jacksonville, Florida. Half of our employees will attend the first week and half the second week. Occupational tracks are being developed that will provide training specific to the needs of each group; additionally, the Seminar will provide training that will be mandatory for all employees, e.g. Significant Hardship Criteria, Confidentiality, and Research.

Each occupational group's range of classes affirms the TAS commitment to effective, proactive taxpayer advocacy through the continuous education of TAS employees in key skill/competency areas. Examples of the occupational specific courses are:

<b>Case Advocates</b>	<b>Analysts</b>	<b>Managers</b>
Case Study – Offers in Compromise	Data Collection Instruments	Case Review Philosophy
Case Study – Penalties	Data Analysis	Combined Case Study: OIC & Penalties
Case Study – Substitute for Returns	Communication: Latest Technology (lab based)	Combined Case Study: SFR & Research
Case Study – Research	TAMIS Portal Report/Portal Training	Research Analysis & Report Writing
Liens and Levies	Effective Case Reviews	Liability Resolution - Collection & Examination

## **DEVELOPMENT CENTERS**

A key component of TAS' training program and strategy was the establishment of development centers to address specific training needs. The Houston Development Center is responsible for the development of the case studies referenced above.

Topics for the second round of Houston Development Center case study development are being finalized. Potential topics include (a) New Case Acceptance Criteria, which will be developed in conjunction with the Significant Hardship team and will roll out in October, using a group discussion format where examples will be presented and employees will choose the appropriate criteria code; (b) Taxpayer Rights cases; (c) Criminal Investigation cases, (d) Private Debt Collection (PDC); (e) Advocating in an Environment of Increased Enforcement; and (f) Taxpayer Assistance Orders - factors to consider prior to issuance.

The Dallas Development Center's focus is leadership development. The Front Line Leadership Readiness Program (FLRP), Senior Manager Readiness Program (SMRP) and newly launched Directors' Readiness Program (DRP) are the primary areas of oversight for Dallas. TAS recently selected its first FLRP class; these 10 selectees are now receiving training which will develop their knowledge, competency, and confidence to facilitate a smoother, more effective transition if selected for their first front line manager position. TAS just announced its fourth SMRP class and is proud of the fact that several members of its initial SMRP class are now Senior Managers in TAS. The Director's Readiness Program was just announced for the first time; we will make selections during the fourth quarter of FY 2005.

The Indianapolis Development Center's focus is on emerging issues. Indianapolis addresses significant, "hot topic" technical issues that have TAS-wide impact but do not warrant the development of formal training nor lend

themselves to the case study approach. Emerging issue guidance is developed using a text-based format and is made available via our Intranet website.

Each emerging issue is comprised of three broad categories of information: background, advocating for taxpayers (by being better prepared to explain their options and educate them about the law and IRS processes) and resources (links to IRM references, Code sections, etc.). Emerging issue guidance issued this fiscal year includes: instructions for processing Collection Statute of Expiration Dates<sup>65</sup> and Installment Agreements<sup>66</sup> for taxpayers listed in Combat Zones, Late S Corporation Elections, Return of Bank Charge – Erroneous Levy, and several specialty claims.

## **TAS CASE ADVOCATE OCCUPATIONAL ANALYSIS STUDY**

In FY 2005, The Internal Revenue Service (IRS) contracted with the US Office of Personnel Management (OPM) to conduct an occupational analysis study of the tasks performed and the competencies required of Case Advocates within the Taxpayer Advocate Service (TAS). Over the past ten years OPM has conducted several similar occupational studies throughout the government. For TAS, OPM psychologists gathered information about the case advocate positions using a three-phase process. The first phase identified a draft list of tasks and competencies. In the second phase, OPM worked with subject matter experts (SME) to ensure the tasks and competencies fully covered the case advocate position. Finally, the third phase of the process involved the administration of a survey to case advocates and their supervisors regarding the finalized tasks and competencies. This survey received a response rate for usable data of 56 percent.

OPM identified 54 technical competencies for the case advocate position. Twenty-five of these technical competencies were “required at entry” and the remaining 29 require technical training after entry into the TAS organization. The National Taxpayer Advocate requested that OPM work with the SMEs to identify specific knowledge areas related to these 54 technical competencies. OPM identified 79 areas of knowledge, a number significantly higher than in past studies of other positions.

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<sup>65</sup> The Collection Statute Expiration Date (CSED) literally disappears from IDRS once the combat zone indicator is placed on the account. The CSED must be manually reinput when the combat zone exit indicator posts. We have seen TAS cases where years after the combat zone exit indicator posts, the statute dates have often not been reestablished. The lack of a CSED causes refunds to offset to liabilities with an expired Collection statute.

<sup>66</sup> Military personnel have had their installment agreements (IA) terminated when they return from the combat zone. Since work on this issue commenced, the IRM has been updated to establish procedures for reinstating the agreements without requiring the taxpayer to negotiate a new agreement. Unfortunately, sometimes these returning military personnel are charged a reinstatement fee, quite often through direct debit, and this is not correct.

This task and competency information provides the National Taxpayer Advocate and her staff a basis for various human resources initiatives when recruiting, selecting, training, and evaluating the performance of Case Advocates. In FY 2006, TAS will focus on the following objectives in an effort to successfully recruit, select, and evaluate Case Advocates:

- Utilize the information gleaned from the Case Advocate Occupational Analysis Study to identify and implement “specialty” tracks;
- Link the TAS Four-Year Training Plan courses and case advocate competencies;
- Partner with the IRS Human Capital Office to ensure case advocates are given proper credit for TAS experience in the qualification determination process for other non-TAS occupations; and
- Review and incorporate competencies and knowledge into the case advocate position description

## **OTHER TRAINING INITIATIVES**

### **Private Debt Collection**

With the expected rollout of the Private Debt Collection initiative in January 2006, TAS has established a training team to develop appropriate training materials for Private Collection Agency (PCA) employees, IRS case referral unit employees, and TAS employees who may be contacted by taxpayers whose cases are being worked by the PCAs. Because of the sensitivity of these contacts for taxpayers, TAS is working with the Wage & Investment Division to ensure TAS has the opportunity to provide face-to-face training to the employees of the PCAs. TAS will include such topics as Taxpayer Rights, Confidentiality, Privacy, and access to TAS in its curriculum.

### **Virtual Training Alternatives**

TAS continues to increase its use of CENTRA training opportunities. Learning and Education will coordinate training of three advanced CENTRA functionalities – CENTRA Knowledge Object Studio (CKOS), Presentation Skills in a CENTRA Environment (PSCE), and Symposium – that will, respectively (a) allow us to create scripted, self-paced recordings or “knowledge records” that can be edited and distributed to learners, (b) facilitate training TAS instructors on the fundamentals of teaching adult learners in a virtual classroom environment, and (c) provide an alternative delivery method to CENTRA conference, that will include features such as whiteboard and up to 49 break-out rooms – a much more interactive and dynamic virtual learning experience.

## **OUTREACH STRATEGY – TAS AWARENESS**

In her 2004 Annual Report to Congress, the National Taxpayer Advocate identified Access to the Taxpayer Advocate Service as a Most Serious Problem for taxpayers.<sup>67</sup> In FY 2006, TAS will continue its two-pronged approach to conducting outreach to external audiences. This involves a formal marketing campaign and a low-cost, grassroots effort by all local TAS offices to reach taxpayers who are underserved by TAS programs.

### **TAS MARKETING CAMPAIGN**

The marketing campaign, which began in February 2004, expanded from its original seven cities to 16 cities in FY 2005. As part of this effort, the National Taxpayer Advocate conducted her second satellite media tour, completing 19 interviews in one day with television and radio stations across the country. More than 200 stations picked up and played portions of these interviews, potentially reaching an audience of over two million.

Print and radio public service announcements (PSAs) focused on three groups of underserved taxpayers:

- surviving spouses in Buffalo, Minneapolis, Orlando, Phoenix, Pittsburgh and Tampa;
- struggling young families in Houston and Los Angeles; and
- unmarried low income taxpayers in Chicago, Cleveland, Denver, Detroit, Miami, New Orleans, Sacramento and Tucson.

According to our outside consulting firm, placement value for these announcements exceeds \$500,000. The announcements provided taxpayers with a special phone number – 1-877-ASKTAS-1 – that captures the demographics of the callers reached by the campaign.

### **LOCAL TAXPAYER ADVOCATE OUTREACH**

This year, TAS created an electronic Advocate Tool Kit (ATK) to provide Local Taxpayer Advocates (LTAs) with outreach materials, products, and information in one convenient location. TAS updated the Electronic Press Kit (EPK) developed last year with information from the 2004 Annual Report to Congress and data on emerging tax trends to give the media the National Taxpayer Advocate's perspectives and recommendations.

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<sup>67</sup> National Taxpayer Advocate 2004 Annual Report to Congress 356.

In the 2004 Annual Report, the National Taxpayer Advocate informed Congress that all LTAs would conduct grassroots outreach in their communities during the next fiscal year.<sup>68</sup> In FY 2005, Local Taxpayer Advocates added a minimum of ten activities per quarter to reach community organizations, legal aid societies, and other local venues to help underserved taxpayers learn about TAS services. Some of the low cost grassroots events conducted during FY 2005 include: TAS information in Florida state employee payroll stuffers, a phone forum where practitioners were able to conference in and hear the National Taxpayer Advocate discuss the 2004 Annual Report to Congress and ask questions, and distributing TAS information to local community organizations that service low-income individuals. During the first of FY 2005, LTAs initiated 906 new grassroots contacts.

## **OUTREACH INITIATIVES**

### **Small Businesses and Tax Professionals**

TAS outreach initiatives to small businesses and tax practitioners were national in scope and included conferences, seminars and trade shows. Discussion groups with practitioners at each of the 2004 Nationwide Tax Forums provided information about the effectiveness of marketing and education products. This spring, two e-mail “blasts” delivered the TAS message to more than 120,000 tax practitioners on opt-in listservs, and the recipients’ rates of opening and clicking through the messages exceeded industry standards. The open rate for the e-mail blast was 26.42 percent; the industry average is between 20 percent and 25 percent. The click-through rate for the blast was 1.19 percent; the industry average is 1 percent. TAS will conduct focus groups in the summer of 2005 to learn how to improve its messages to individuals, practitioners, and small business owners most in need of TAS services.

### **Outreach to Social Security Beneficiaries**

A TAS communications group developed an outreach strategy targeting Social Security beneficiaries who may be subject to the Federal Payment Levy Program (FPLP). The FPLP levies on federal payments to taxpayers who owe Federal taxes and allows the IRS to take up to 15 percent of the payments and apply them against the taxpayer’s debt. In addition to a PowerPoint presentation and a fact sheet, TAS prepared a tri-fold brochure that is in the final stages of design approval. Local Taxpayer Advocates presented and explained the fact sheet to members of Congress during their annual Congressional visits in February 2005. News releases, developed by a joint TAS/W&I communications team, will be distributed this summer.

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<sup>68</sup> National Taxpayer Advocate 2004 Annual Report to Congress 369.

## **OUTREACH WITHIN IRS**

As noted in the 2004 Annual Report to Congress, IRS employees need greater awareness of TAS's services and their own role in making taxpayer referrals to TAS.<sup>69</sup> In FY 2006, internal IRS outreach activities will include a TAS awareness video, an Interactive Video Teleconference, and follow-up presentations on the new TAS case criteria. TAS will also place a button on the TAS intranet website dedicated to helping IRS employees make TAS referrals. IRS employees will receive a stuffer, or insert, describing TAS' services in their Earnings and Leave Statements.

TAS has concerns about downsizing of the Wage and Investment and Small Business/Self-Employed divisions' outreach units (known as SPEC and TEC). We will closely examine the impact on services to taxpayers, practitioners, and community partners because of this initiative. TAS will develop a strategy to define its role in this new environment.

## **OUTREACH GOALS FOR FY 2006**

In FY 2006, TAS will expand its external outreach activities to the three groups of underserved taxpayers in additional cities; develop new products to make a deeper impact in existing markets; and undertake initiatives, including e-mail blasts, to reach more small business owners. Links to the TAS website will be placed on key practitioner and small businesses sites. TAS will develop new strategies to push out the foreign-language versions of IRS Publication 1546, *The Taxpayer Advocate Service of the IRS - How to Get Help With Unresolved Tax Problems*. This publication, which is now available in Spanish, Chinese, Vietnamese, Korean, and Russian, will ensure that communities where English is a second language are aware of TAS and know how to contact us. TAS will also deploy a multilingual internal website as a resource portal for TAS employees in dealing with our diverse, multilingual customers.

In FY 2006, TAS will undertake the reorganization of its web pages on [www.irs.gov](http://www.irs.gov). We will continue to analyze the results of all these activities to make informed decisions about the direction of outreach efforts.

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<sup>69</sup> National Taxpayer Advocate 2004 Annual Report to Congress 370.



## **APPENDIX I – EVOLUTION OF THE OFFICE OF THE TAXPAYER ADVOCATE**

The Office of the Taxpayer Ombudsman was created by the Internal Revenue Service in 1979 to serve as the *primary advocate*, within the IRS, for taxpayers. This position was codified in the Taxpayer Bill of Rights (TBOR 1), included in the Technical and Miscellaneous Revenue Act of 1988, (TAMRA), Pub. L. 100-647. In TBOR 1, Congress granted the Ombudsman the statutory authority to issue a Taxpayer Assistance Order (TAO) if, “in the determination of the Ombudsman, the taxpayer is suffering or about to suffer a significant hardship as a result of the manner in which the IRS is administering the internal revenue laws.”<sup>1</sup> Further, the Taxpayer Ombudsman and the Assistant Commissioner (Taxpayer Services) were directed to jointly make an annual report to the Congress about the quality of taxpayer services provided by the IRS. This report was made directly to the Senate Finance Committee and the House Committee on Ways and Means.<sup>2</sup>

Taxpayer Bill of Rights 2 (TBOR 2) replaced the Office of the Taxpayer Ombudsman with the Office of the Taxpayer Advocate.<sup>3</sup> The Joint Committee on Taxation set forth the following reasons for change:

To date, the Taxpayer Ombudsman has been a career civil servant selected by and serving at the pleasure of the IRS Commissioner. Some may perceive that the Taxpayer Ombudsman is *not an independent advocate* for taxpayers. In order to ensure that the Taxpayer Ombudsman has the necessary stature within the IRS to represent fully the interests of taxpayers, Congress believed it appropriate to elevate the position to a position comparable to that of the Chief Counsel. In addition, in order to ensure that the Congress is systematically made aware of recurring and unresolved problems and difficulties taxpayers encounter in dealing with the IRS, the Taxpayer Ombudsman should have the authority and responsibility to make independent reports to the Congress in order to advise the tax-writing committees of those areas.<sup>4</sup>

In TBOR 2, Congress not only established the Office of the Taxpayer Advocate but also described its functions:

1. To assist taxpayers in resolving problems with the Internal Revenue Service;

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<sup>1</sup> TAMRA, Pub. L. No. 100-647, Section 6230, Conference Committee Report.

<sup>2</sup> TAMRA, Pub. L. No. 100-647, Title VI, Sec. 6235(b), Nov. 10, 1988, 102 Stat. 3737.

<sup>3</sup> Pub. Law 104-168, Sec. 101, July 30, 1996.

<sup>4</sup> Joint Committee on Taxation, *General Explanation of Tax Legislation Enacted in the 104<sup>th</sup> Congress* (JCS-12-6), December 18, 1996, p. 20. (Emphasis added).

2. To identify areas in which taxpayers have problems in dealings with the Internal Revenue Service;
3. To the extent possible, propose changes in the administrative practices of the IRS to mitigate those identified problems; and
4. To identify potential legislative changes that may be appropriate to mitigate such problems.

Congress did not provide the Taxpayer Advocate with direct line authority over the regional and local Problem Resolution Officers (PROs) who handled cases under the Problem Resolution Program. At the time of the enactment of TBOR 2, Congress believed that it was sufficient to require that “all PROs should take direction from the Taxpayer Advocate and that they should operate with sufficient independence to assure that taxpayer rights are not being subordinated to pressure from local revenue officers, district directors, etc.”<sup>5 6</sup>

TBOR 2 also replaced the joint Assistant Commissioner—Taxpayer Advocate report to Congress with two annual reports to Congress issued directly and independently by the Taxpayer Advocate. The first report is to contain the objectives of the Taxpayer Advocate for the next calendar year. This report is to contain full and substantive analysis, in addition to statistical information and is due not later than June 30 of each year. The second report is on the activities of the Taxpayer Advocate during the previous fiscal year. The report must identify the initiatives the Taxpayer Advocate has taken to improve taxpayer services and IRS responsiveness, contain recommendations received from individuals who have the authority to issue a Taxpayer Assistance Order (TAO), describe in detail the progress made in implementing these recommendations, contain a summary of at least 20 of the most serious problems which taxpayers have in dealing with the IRS, include recommendations for such administrative and legislative action as may be appropriate to resolve such problems, describe the extent to which regional problem resolution officers participate in the selection and evaluation of local problem resolution officers, and include other such information as the Taxpayer Advocate may deem advisable. The stated objective of these reports is “for Congress to receive an unfiltered and candid report of the problems taxpayers are experiencing and what can be done to address them. The reports by the Taxpayer Advocate are not official legislative recommendations of the Administration; providing official legislative recommendations remains the responsibility of the Department of Treasury.”<sup>7</sup>

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<sup>5</sup> Joint Committee on Taxation, *General Explanation of Tax Legislation Enacted in the 104<sup>th</sup> Congress (JCS)-12-6*, December 18, 1996, 21.

<sup>6</sup> It is interesting to note that the proposed Revenue Bill of 1992 proposed that all problem resolution officers be part of the Office of Taxpayer Advocate within the IRS and be under the supervision and direction of the Taxpayer Advocate. (Revenue Act of 1992, H.R.11, 101 Cong. § 5001, Establishment of Position of Taxpayer Advocate within Internal Revenue.)

<sup>7</sup> Joint Committee on Taxation, *General Explanation of Tax Legislation Enacted in the 104<sup>th</sup> Congress (JCS)-12-6*, December 18, 1996, 21.

Finally, TBOR 2 extended the scope of the Taxpayer Assistance Order (TAO), by providing the Taxpayer Advocate with broader authority “to affirmatively take any action as permitted by law with respect to taxpayers who would otherwise suffer a significant hardship as a result of the manner in which the IRS is administering the tax laws.”<sup>8</sup> For the first time, the TAO could specify a time period within which the IRS must act on the TAO. The statute also provided that only the Taxpayer Advocate, the IRS Commissioner or the Deputy Commissioner could modify or rescind a TAO; and that any official who so modifies or rescinds a TAO must respond to the Taxpayer Advocate with his or her reasons for such action.

Thus, as a result of TBOR 2 changes, the Taxpayer Advocate was a career position within the IRS. Problem Resolution Officers and field employees who worked Problem Resolution cases did not report to the Taxpayer Advocate. In 1997, The National Commission on Restructuring the Internal Revenue Service called the Taxpayer Advocate the “voice of the taxpayer.” In its discussion of the office of the Taxpayer Advocate, the Commission noted:

Taxpayer Advocates play an important role and are essential for the protection of taxpayer rights and to promote taxpayer confidence in the integrity and accountability of the IRS. To succeed, the Advocate must be viewed, both in perception and reality, as an independent voice for the taxpayer within the IRS. Currently, the national Taxpayer Advocate is not viewed as independent by many in Congress. This view is based in part on the placement of the Advocate within the IRS and the fact that only career employees have been chosen to fill the position.<sup>9</sup>

In response to these concerns, in the IRS Restructuring and Reform Act of 1998, Pub. L. 105-206 (July 22, 1998), Congress renamed the Taxpayer Advocate as the National Taxpayer Advocate and mandated that the National Taxpayer Advocate could not be an officer or an employee of the IRS for two years preceding or five years following his or her tenure as the NTA. (Service as an employee of the Office of the Taxpayer Advocate is not considered IRS employment under this provision.)

The Restructuring and Reform Act provided for Local Taxpayer Advocates to be located in each state, and mandated a direct reporting structure for local taxpayer advocates to the National Taxpayer Advocate. As indicated in IRC § 7803(c)(4)(B), each Local Taxpayer Advocate must have phone, facsimile, electronic communication, and mailing address separate from those of the IRS. The Local Taxpayer Advocate must advise taxpayers at their first meeting of the fact that “the taxpayer advocate offices operate independently of any other

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<sup>8</sup> *Id.* at 22.

<sup>9</sup> Report of the Commission on Restructuring the Internal Revenue Service: *A Vision for a New IRS: Report of the National Commission on Restructuring the Internal Revenue Service*, June 25, 1997, 43.

Internal Revenue Service office and report directly to Congress through the National Taxpayer Advocate.”<sup>10</sup> Congress also authorized the Local Taxpayer Advocates, at their discretion, to not disclose the fact that the taxpayer contacted the Office of the Taxpayer Advocate or any information provided by the taxpayer to that office.<sup>11</sup>

The definition of “significant hardship” in IRC § 7811 was expanded in 1998 to include four specific circumstances: (1) an immediate threat of adverse action; (2) a delay of more than 30 days in resolving taxpayer account problems; (3) the taxpayer’s incurring of significant costs (including professional services fees) if relief is not granted; and (4) the taxpayer will suffer irreparable injury or a long-term adverse impact. The committee reports make clear that this list is a non-exclusive list of what constitutes significant hardship.<sup>12</sup>

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<sup>10</sup> IRC § 7803(c)(4)(A).

<sup>11</sup> *Id.*

<sup>12</sup> H.R. Conf. Rep. No. 105-599, at 26, 28 (1998).

## **APPENDIX II – TAXPAYER ADVOCATE SERVICE SIGNIFICANT HARDSHIP CRITERIA**

### **Current Criteria**

1. Taxpayer is suffering or about to suffer a significant hardship.
2. Taxpayer is facing an immediate threat of adverse action.
3. Taxpayer will incur significant costs if relief is not granted.
4. Taxpayer will suffer irreparable injury, or long term adverse impact.
5. Taxpayer experienced a delay of more than 30 calendar days in resolving an account-related problem or inquiry.
6. Taxpayer did not receive a response or resolution by the date promised.
7. A system or procedure has either failed to operate as intended or failed to resolve the taxpayer's problem.

### **Expanded Criteria – Implementation Scheduled for January 1, 2006<sup>1</sup>**

The revised and expanded case criteria codes fall into four main categories:

- *Economic Burden – Economic burden cases are those involving a financial difficulty to the taxpayer. An IRS action or inaction has caused or will cause financial hardship for the taxpayer.*
- *Systemic Burden – Systemic burden cases are those in which an IRS process, system, or procedure has failed to operate as intended, and as a result, the IRS has failed to timely respond to and/or resolve a taxpayer issue.*
- *Best Interest of the Taxpayer – TAS acceptance of these cases will help ensure that taxpayers receive fair and equitable treatment, and that their rights as taxpayers are protected.*
- *Public Policy – Acceptance of cases into TAS under this category will be determined by the National Taxpayer Advocate, and will generally be*

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<sup>1</sup> See Appendix V, Significant Hardship, for additional information.

*based on a unique set of circumstances warranting special assistance to certain taxpayers.*

Criteria 1-4 cases fall into the category of Economic Burden:

- **Criteria 1:** The taxpayer is experiencing economic harm or about to suffer economic harm.
- **Criteria 2:** The taxpayer is facing an immediate threat of adverse action.
- **Criteria 3:** The taxpayer will incur significant costs if relief is not granted (including fees for professional representation).
- **Criteria 4:** The taxpayer will suffer irreparable injury or long term adverse impact if relief is not granted.

Criteria 5-7 cases fall into the category of Systemic Burden:

- **Criteria 5:** The taxpayer has experienced a delay of more than 30 days to resolve a tax account problem.
- **Criteria 6:** The taxpayer has not received a response or resolution to their problem or inquiry by the date promised.
- **Criteria 7:** A system or procedure has either failed to operate as intended, or failed to resolve the taxpayer's problem or dispute within the IRS.

Criteria 8 cases fall into the category of Best Interest of the Taxpayer:

- **Criteria 8:** The manner in which the tax laws are being administered raise considerations of equity, or have impaired or will impair the taxpayer's rights.

Criteria 9 cases fall into the category of Public Policy:

- **Criteria 9:** The National Taxpayer Advocate determines compelling public policy warrants special assistance to an individual or group of taxpayers.

A tracking code of "0" will be used on TAMIS for cases that TAS will track, but not work.

### APPENDIX III - TAS PARTICIPATION ON IRS TASK FORCES

TASK Force Title	Members	Description	FY 2006 Goals
<b>IRS SBSE INNOCENT SPOUSE TASK FORCE</b>	<ul style="list-style-type: none"> <li>• SB/SE Office of Taxpayer Burden Reduction</li> <li>• W&amp;I</li> <li>• Strategy and Finance</li> <li>• Information Technology Services</li> <li>• Appeals</li> <li>• Chief Counsel</li> <li>• TAS</li> </ul>	<p>The team was originally formed to redesign the current Form 8857 - Request for Innocent Spouse Relief – due to the fact that 38 to 44 percent of the tax years for innocent spouse claims did not qualify for consideration because they did not meet the basic requirements for consideration between FY 2002 through FY 2004.<sup>1</sup> Of the tax years that did qualify for relief, 63.5 percent were fully disallowed and no relief from joint and several liability or community property was granted.<sup>2</sup> Therefore, only one out of five were actually granted relief.</p> <p>The task force had its first meeting in June of 2005 and determined that while there was potential for significant improvement by redesigning the current form, many other factors contributed to the low rate of acceptance of the Form 8857 and the low rate of relief granted. Additional information has been requested to better understand the high rejection rate and impact of the denials to taxpayers and to the IRS.</p>	<p>The task force has set several goals; including, developing outreach to targeted taxpayers, clarifying Form 8857 and its instructions, modifying publications and including a decision tree and the eligibility requirement on IRS.gov, modifying the customer satisfaction survey to gain a better understanding of the root causes of errors, and improving the delivery of the innocent spouse relief program.</p>

<sup>1</sup> Innocent Spouse Tracking System; Office of Program Evaluation and Risk Analysis, Analysis of Form 8857 Error Rates (March 22, 2005).

<sup>2</sup> Innocent Spouse Tracking System; Office of Program Evaluation and Risk Analysis, Analysis of Form 8857 Error Rates (March 22, 2005).

TASK Force Title	Members	Description	FY 2006 Goals
<b>COLLECTION INFORMATION STATEMENT REVISION TEAM</b>	<ul style="list-style-type: none"> <li>•SB/SE Collection Business Reengineering</li> <li>•Collection Policy</li> <li>•E-Business</li> <li>•TAS</li> </ul>	<p>The team will recommend improvements to the design and content of Form 433-A, Collection Information Statement for Wage Earners and Self-Employed Individuals, and Form 433-B, Collection Information Statement for Businesses. Any changes must enhance the timeliness and quality of IRS financial analysis as well as improve customer satisfaction.</p> <p>The team's study focuses on the business benefit of the current forms by conducting case reviews, and considering internal and external focus group interviews. The focus groups interviews have been conducted with IRS employees, tax return preparers, as well as others. TAS was able to include TAP committee members in the interview focus groups.</p>	<p>As this team moves forward into FY 2006, TAS will focus on:</p> <ul style="list-style-type: none"> <li>• Clarity of information requests.</li> <li>• Additional cognitive testing of forms.</li> <li>• Changes to be shared with TAP and LITC representatives prior to implementation.</li> <li>• Signature lines on all such forms for preparers, including designation of type of preparer.</li> </ul>
<b>DIRECT DEPOSIT OF TAX REFUNDS</b>	<ul style="list-style-type: none"> <li>•TAS</li> <li>•W&amp;I Accounts Management</li> </ul>	<p>The IRS is continuing to promote direct deposit as a way for taxpayers to receive their tax refunds quickly and without much effort. Despite the benefits of direct deposit, the IRS does not alert taxpayers about ways to avoid or resolve problems associated with a misdirected direct deposit refund. Currently, there are no procedures in place for the IRS, Financial Management Service (FMS) and the financial institutions to address inadvertent errors on the part of the taxpayer in the direct deposit of tax refund checks. During FY 2004 and 2005, TAS received five issue submissions on SAMS regarding the incorrect forwarding of direct deposits. The team is currently conducting a study to review the direct deposit procedures to determine the extent of misapplied deposit problems. The team will use the information gathered from the study in developing and implementing process changes.</p>	<p>The TAS 2006 goal is to improve deposit security and improve Refund Inquiry Unit procedures, and the response and customer satisfaction rates of taxpayers who must deal with the IRS regarding problems with their direct deposits. TAS will also utilize the results obtained from the task force to review the current laws surrounding this issue and determine the need to suggest legislative changes to enhance taxpayer protections.</p>

TASK Force Title	Members	Description	FY 2006 Goals
<b>STOLEN IDENTITIES</b>	<ul style="list-style-type: none"> <li>•TAS</li> <li>•W&amp;I Accounts Management</li> <li>•W&amp;I Automated Underreporter</li> <li>•Criminal Investigation</li> <li>•Social Security Administration (SSA)</li> </ul>	<p>In 2004, the Treasury Inspector General for Tax Administration (TIGTA) initiated a review to assess whether the IRS has an effective process to educate and assist taxpayers who are victims of identity theft. The team made a number of recommendations to reduce the burdens on taxpayers with tax problems stemming from identity theft. TAS also initiated discussions with executives from the Social Security Administration.</p>	<p>In FY 2006 TAS will continue to work with the IRS identity theft team and with the Social Security Administration to improve the procedures for resolving identity theft-related tax issues and to advocate for implementation of the National Taxpayer Advocate's 2004 recommendations.</p>
<b>IRS SB/SE AUDIT RECONSIDERATION TASK FORCE</b>	<ul style="list-style-type: none"> <li>•SB/SE</li> <li>•W&amp;I</li> <li>•TAS</li> </ul>	<p>In her 2004 Annual Report to Congress, the National Taxpayer Advocate published a study of the Earned Income Tax Credit (EITC) audit reconsideration process, including recommendations for improving the accuracy of correspondence examinations and audit reconsiderations.<sup>3</sup> SB/SE convened the task force team in May 2005 to redesign the audit reconsideration process.</p>	<p>The task force's mission is to incorporate the best practices from each IRS campus and recommendations from the National Taxpayer Advocate's Audit Reconsideration Study into the Audit Reconsideration process and to develop consistent training to all IRS campus employees who are involved in the Audit Reconsideration process.</p>

<sup>3</sup> National Taxpayer Advocate, Annual Report to Congress Volume II - The National Taxpayer Advocate's Earned Income Tax Credit (EITC) Audit Reconsideration Study, Publication 2104 (Rev. 12-2004). Among the principal findings, the study found that 43 percent of taxpayers who sought reconsideration received most of the EITC they originally claimed (about 94%, on average). In addition, the study findings suggest that the manner in which the IRS communicates with taxpayers may significantly affect the outcome of the audit reconsideration process. Specifically, the likelihood of a taxpayer receiving additional EITC increased with the number of phone calls made by the TAS employee. See Appendix VIII – List of Administrative Recommendations From the National Taxpayer Advocate's 2004 Annual Report to Congress, *infra*.

TASK Force Title	Members	Description	FY 2006 Goals
<b>Form 940 Redesign Team</b>	<ul style="list-style-type: none"> <li>•SB/SE Compliance Policy</li> <li>•LMSB Employment Tax</li> <li>•W&amp;I Forms &amp; Publications</li> <li>•MITS</li> <li>•Research</li> <li>•Chief Counsel</li> <li>•Treasury</li> <li>•TAS.</li> </ul>	<p>The team is responsible for designing a simpler Form 940, Employer's Annual Federal Unemployment (FUTA) Tax Return, and Instructions. The Taxpayer Advocate Service has participated on this team throughout FY 2005. The team developed a new form that will consolidate Form 940EZ and Form 940 into one form. The consolidated form reduces burden for current Form 940 filers.</p>	<p>The 940 Redesign Team will complete focus group and cognitive testing of the form from May to September of 2005 and finalize the design for submission to programmers and software developers by November, 2005. The team expects that the new Form 940 will be available to taxpayers in January 2006 for the 2006 tax year, with returns being filed in 2007.</p>
<b>Employment Tax Issues</b>	<ul style="list-style-type: none"> <li>•IRS Office of Penalty and Interest Administration</li> <li>•LMSB</li> <li>•SB/SE</li> <li>•TE/GE</li> <li>•SB/SE Office of Taxpayer Burden Reduction</li> <li>•TAS</li> </ul>	<p>Since FY 2003, TAS has focused on finding the root causes for failure to deposit tax penalties and has worked with the IRS to identify approaches that prevent employers from incurring these penalties. The IRS Office of Penalty and Interest Administration convened the Employment Tax Issues team in May 2004. This team deals with common issues as well as those affecting specific customer segments, so that any improvement to the FTD program would benefit most if not all affected taxpayers. The task group identified six issues and offered recommendations. The IRS agreed to implement four of the recommendations.</p> <p>1. Employer incurs FTD penalty because of deposit or return error. During the penalty consideration phase, IRS waives penalty because the amount at issue is under tolerance. The employer is unaware of error and likely to continue to make deposit and reporting errors. The task group recommended that IRS send a notice to taxpayers when a penalty is waived due to tolerance, to inform them of the error</p>	<p>In FY 2006, as the IRS continues to launch initiatives and implement employment tax policy and procedural changes, TAS will monitor the implementation of these changes.</p>

TASK Force Title	Members	Description	FY 2006 Goals
		<p>not the penalty amount. The IRS agreed.</p> <p>2. IRS data from 2001 to 2003 shows that more than one million employers using the paper deposit coupon, Form 8109, to deposit payroll taxes often fail to fill out the coupon correctly or completely. The high error rate results in a high volume of misapplied deposits and FTD penalty assessments. The task group recommended the IRS redesign the deposit coupon to reduce errors and prevent FTD penalties. The IRS declined, stating the coupon was redesigned in 2002 and the IRS is busy focusing it's efforts on converting paper coupon users to the Electronic Federal Tax Deposit System because it is more accurate and, with various payment options, convenient and easy for taxpayers to use.</p> <p>3. When an employer does not complete the record of federal tax liability (Form 941 Schedule B) correctly or completely the IRS computes the tax liability using the averaging method. This computation by the IRS often results in an FTD penalty. The task group recommended that IRS use a better system to validate deposits and tax liabilities to reduce the number of FTD penalties based on the averaging method. The IRS declined to make changes at this time because the majority of filers are using a more enhanced format to report their tax liability and this format validates deposits and tax liabilities.</p> <p>4. When the IRS computes the FTD penalty based on the averaging method, the IRS sends a notice to the employer advising them of the computation and the penalty. Employers have ninety days to resolve the issue and to prevent the assessment of the penalty. Unfortunately this does not apply to employers who</p>	

TASK Force Title	Members	Description	FY 2006 Goals
		<p>file tax returns showing an overpayment or balance due. The penalty is automatically assessed against these taxpayers and they are informed of the penalty when the IRS sends the first notice and demand for collection. The task group recommended the IRS expand the Averaged Penalty program to include overpayment and balance due assessments thereby giving significantly more employers an opportunity to resolve discrepancies before the FTD penalty is assessed. The IRS agreed.</p> <p>5. IRS tax forms, instructions and publications do not do a good job of informing employers about the averaged FTD penalty and educating them on how to prevent the penalty assessment. The task group recommended the IRS enhance education and communications to taxpayers on the causes of averaged FTD penalties. The IRS agreed. Publication 15, (Circular E), Employer's Tax Guide, was updated for the 2005 filing season and the IRS included alert messages with 2005 Tax Forms and Instructions.</p> <p>6. The majority of large dollar FTD penalties assessed are eventually abated. The IRS does not properly review or contact employers to resolve potential large dollar FTD penalties before making assessments. The task group recommended that IRS review large dollar penalty notices of \$100,000 or more before the assessment is made and the notice go out to the taxpayer. IRS agreed.</p>	

# APPENDIX IV – LIST OF LOW INCOME TAXPAYER CLINICS (LITCs)

Publication 4134 Low Income Taxpayer Clinic List

Low Income Taxpayer Clinics (LITCs) represent low income taxpayers before the Internal Revenue Service, assist taxpayers in audits, appeals and collection disputes and can help taxpayers respond to IRS notices and to correct account problems.

If you are a low income taxpayer who cannot afford professional tax assistance or if you speak English as a second language and need help understanding your tax rights and responsibilities, you may qualify for help from a LITC that provides free or nominal cost assistance.

Although LITCs receive partial funding from the IRS, LITCs, their employees, and their volunteers are completely independent of, and are not associated with, the federal government. These clinics are operated by nonprofit organizations or academic institutions.

Clinics receiving federal funding for the 2005 calendar year are listed below. Each clinic independently decides if you meet the income guidelines<sup>1</sup> and other criteria before it agrees to represent you.

Low income taxpayers also may be able to receive assistance from an attorney referral system operated by state bar associations, state or local societies of accountants and other nonprofit tax professional organizations.

This notice is not, and should not be understood to be, a recommendation by the IRS that you retain a Low Income Taxpayer Clinic or other similar organization to represent you before the IRS.

<sup>1</sup> The department of Health and Human Services (HHS) publishes poverty guidelines each year. IRS Publication 3319, *2006 Grant Application Package and Guidelines*, lists income ceilings for low income representation and contains the following table:

**Size of Family Unit    Income Ceiling (250% of Poverty Guidelines)**

1	\$23,925
2	\$32,075
3	\$40,225
4	\$48,375
5	\$56,525

For family units with more than 5 members, add \$8,150 for each additional member.

**Low Income Taxpayer Clinics (LITCs)**

State	City	Organization	Public Phone	Type of Clinic	Languages Served
AK	Anchorage	Alaska Business Development Center	907-562-0335 1-800-478-3474	Controversy/ESL	Various
AK	Anchorage	Assistance Resources of Alaska (ARA)	907-272-7470	Controversy/ESL	English/Spanish/Filipino/ German/Sign Language
AL	Birmingham	Birmingham Business Resource Center, Inc.	205-250-6380	Controversy	English/Spanish
AL	Birmingham	Lawson State Community College LITC	205-925-1039	ESL	English/Spanish
AR	West Memphis	Delta Economic Education Resource Service	870-733-1700	Controversy/ESL	English/Spanish
AR	Little Rock	University of Arkansas at Little Rock School of Law	501-324-9441	Controversy/ESL	English
AZ	Phoenix	Community Legal Services, Inc.	602-258-3434 1-800-852-9075	Controversy/ESL	Spanish
CA	San Jose	Association of Cultural & Social Advancement for Vietnamese	408-293-6906	Controversy/ESL	Vietnamese
CA	Fresno	The LITC of Central California Legal Services, Inc.	559-441-1611 1-800-675-8001	Controversy/ESL	English/Spanish/Hmong
CA	Orange	Chapman University Tax Law Clinic	714-628-2535 1-877-242-7529	Controversy	English/Spanish/ Vietnamese
CA	Los Angeles	CHARO Community Development Corp.	323-269-0751	ESL	English/Spanish
CA	San Francisco	Chinese Newcomers Service Center	415-421-2111	Controversy/ESL	English/Cantonese/ Mandarin/Chinese
CA	Los Angeles	Filipino American Service Group (FASGI) LITC	213-487-9804 1-888-345-8683	Controversy/ESL	Tagalog/Llokano/Bisaya
CA	Los Angeles	HIV & AIDS Legal Services Alliance, Inc. (HALSA)	213-201-1640	Controversy/ESL	English/Spanish
CA	Los Angeles	Korean Resource Center	323-937-3718	ESL	Korean
CA	Santa Ana	LITC of the Legal Aid Society of Orange County	714-571-5200	Controversy/ESL	English/Farsi/Spanish/ Vietnamese
CA	San Diego	Legal Aid Society of San Diego, Inc. - HomeStart, Inc.	619-471-2674	Controversy/ESL	English/Spanish/Russian/ French/German/Farsi/ Arabic/Tagalog/Korean/ Vietnamese/Chinese/ Laotian
CA	La Mesa	Minority Business Association (San Diego African American Chamber of Commerce)	619-644-9142	Controversy/ESL	English/Spanish
CA	San Francisco	San Francisco Bar Association-Volunteer Legal Services Program	415-575-3130	Controversy/ESL	English

<b>State</b>	<b>City</b>	<b>Organization</b>	<b>Public Phone</b>	<b>Type of Clinic</b>	<b>Languages Served</b>
CA	San Diego	University of San Diego Legal Clinic	619-260-7470	Controversy/ESL	English/Spanish
CO	Denver	University of Denver College of Law	303-871-6140	Controversy	English
CT	New Haven	New Life Corporation	203-777-0313	ESL	English/Spanish
CT	Hamden	Quinnipiac University School of Law Low Income Taxpayer Clinic	203-582-3238	Controversy/ESL	English/Spanish
CT	Hartford	University of Connecticut School of Law Tax Clinic	860-570-5165	Controversy	English/Spanish
DC	Washington	American University Federal Tax Clinic	202-274-4144	Controversy	English/Spanish
DC	Washington	Central American Resource Center	202-328-9799	ESL	English/Spanish
DE	Wilmington	Delaware Community Reinvestment Action Council (DCRAC) LITC	302-654-5024 1-877-825-0750	ESL	English/Spanish
DE	Wilmington	Legal Services Corporation of Delaware	302-575-0809	Controversy	English/Spanish
FL	Plant City	Bay Area Legal Services	813-752-1335	Controversy/ESL	English/Spanish
FL	Homestead	Coalition of Florida Farmworkers Organization	305-247-4779	Controversy/ESL	Creole/English/Spanish
FL	Daytona Beach	Community Legal Services of Mid-Florida (CLSMF) Low Income Taxpayer Clinic	386-255-6573 1-888-379-4729	Controversy/ESL	English/Spanish
FL	St. Petersburg	Gulfcoast Legal Services	727-821-0726 1-800-230-5920	Controversy/ESL	English/Spanish
FL	West Palm Beach	Legal Aid Society of Palm Beach County, Inc.	561-655-8944 1-800-403-9353	Controversy/ESL	English/Spanish/Creole/
FL	Miami	Legal Services of Greater Miami, Inc.	305-576-0080	Controversy/ESL	Creole/Haitian/Spanish
FL	Tallahassee	Legal Services of North Florida	850-385-9007	Controversy/ESL	English/Spanish
GA	Atlanta	Federal Tax Clinic, College of Law Georgia State University	404-651-1412	Controversy	English/Spanish
GA	Hinesville	JC Vision and Associates, Inc.	912-877-4243 912-877-4274	Controversy/ESL	English/Spanish
GA	Carrollton	West Georgia Low Income Taxpayer Clinic	770-836-6469	Controversy	English
GA	Atlanta	Impuestos Ahora (Taxes Now) - Women's Economic Development Agency, Inc.	404-853-7680	ESL	Spanish
HI	Honolulu	Volunteer Legal Services Hawaii	808-522-0684	Controversy/ESL	Chinese/English/Filipino/ Hawaiian/Italian/Japanese/ Korean/Marshallese/ Samoan/ Vietnamese
HI	Honolulu	Legal Aid Society of Hawaii	808-536-4302	Controversy/ESL	English/Japanese/Filipino
IA	Des Moines	Iowa Legal Aid	515-243-2151 1-800-532-1275	Controversy/ESL	English/Spanish
ID	Moscow	University of Idaho Tax Clinic	208-885-6541 1-877-200-4455	Controversy/ESL	English/Spanish
IL	East Dundee	Administer Justice	847-844-1100	ESL	English/Spanish
IL	Chicago	Midwest Tax Clinic - Center for Economic Progress	312-630-0284 1-888-827-8511	Controversy/ESL	English/Spanish
IL	Chicago	IIT Chicago - Kent College of Law LITC	312-906-5000	Controversy	English/Spanish
IL	Chicago	Korean American Resource & Cultural Center (KRCC)	1-877-360-6416	ESL	Korean
IL	Chicago	Loyola (Chicago) Federal Tax Clinic	312-915-7176	Controversy	English
IN	Valparaiso	Lutheran University Association dba Valparaiso University Law Clinic	219-465-7903 1-888-729-1064	Controversy	Chinese/Korean/Mandarin/ Polish/Russian/ Spanish
IN	Indianapolis	Neighborhood Christian Legal Clinic	317-415-5337	Controversy/ESL	Spanish
KS	Kansas City	El Centro, Inc.	913-281-1186	ESL	Spanish
KS	Lawrence	University of Kansas Legal Services for Students	785-864-5665	ESL	Arabic/Chinese/Hindi/ Japanese/Korean
KY	Louisville	Legal Aid Society Low Income Taxpayer Clinic	502-584-1254	Controversy	English/Spanish
KY	Covington	Northern Kentucky University LITC	859-291-8200	Controversy/ESL	English/Spanish
LA	New Orleans	New Orleans Legal Assistance - Southeast Louisiana Legal Services	504-529-1000 1-877-521-6242	Controversy	English/Spanish/ Vietnamese
LA	Baton Rouge	Southern University Law (Clinic) Center	225-771-3333	Controversy	English
MA	Waltham	Bentley College Low Income Taxpayer Clinic (BLITC)	781-891-2170	Controversy/ESL	Arabic/English/Creole/ Haitian/Italian/Russian/ Portuguese/Spanish
MA	Boston	Greater Boston Legal Services	617-371-1234	Controversy/ESL	Chinese/Creole/Haitian/ Spanish/English
MA	Springfield	Springfield Partners for Community Action, Inc.	413-263-6500	ESL	English/Spanish/ Vietnamese
MD	Baltimore	Maryland Volunteer Lawyers Service	1-800-510-0050 410-547-6537	Controversy	English
ME	Bangor	Pine Tree Legal Assistance	207-942-8241	Controversy/ESL	English/Spanish
MI	Flint	Legal Services of Eastern Michigan - LITC	1-800-339-9513 810-234-2621	Controversy/ESL	Spanish/German/English

<b>State</b>	<b>City</b>	<b>Organization</b>	<b>Public Phone</b>	<b>Type of Clinic</b>	<b>Languages Served</b>
MI	East Lansing	Michigan State University College of Law – Low Income Taxpayer Clinic	517-336-8084	Controversy/ESL	Arabic/Bahasa/Chinese/French/German/Greek/Hindi/Indonesian/Malay/Polish/Spanish/Urdu/English
MI	Detroit	Volunteer Accounting Service Team of Michigan	313-647-9620	Controversy/ESL	Arabic/Spanish/English
MN	Minneapolis	Mid-Minnesota Legal Assistance	612-332-1441	Controversy/ESL	Spanish/Somali/Russian/Arabic/Hmong/Oromo/Amharic/English
MN	Minneapolis	University of Minnesota Tax Clinic	612-625-5515	Controversy/ESL	English/Somali/Hmong/Oromo/Amharic
MO	Kansas City	Budget & Financial Management Assistance (BFMA) Tax Clinic	816-221-2034	Controversy/ESL	Spanish/English
MO	Springfield	Southwest Missouri State University LITC	417-836-5414	Controversy/ESL	English/Chinese/Korean/Spanish/Thai/Vietnamese
MO	Kansas City	Kansas City Tax Clinic - UMKC Law School	816-235-6201	Controversy	English
MS	Oxford	North Mississippi Rural Legal Services	662-234-8731 1-800-898-8731	Controversy	English
MT	Missoula	Montana Legal Services LITC	1-800-666-6899 406-543-8343	Controversy	English
NC	Durham	Duke Law School Low Income Taxpayer Clinic	919-956-2580	Controversy	English
NC	Greenville	Legal Aid of North Carolina, Inc.	252-758-0113 1-800-682-4592	Controversy/ESL	English/Spanish
NC	Charlotte	Western North Carolina LITC (Legal Services of Southern Piedmont)	704-971-2622 1-800-438-1254	Controversy/ESL	English/Spanish
NC	Camden	Northeastern Community Development Corporation	252-338-5466	ESL	English/Spanish
ND	New Town	Legal Services of North Dakota	877-639-8695	Controversy/ESL	Arikara/English/Hidatsa/Mandan
NE	Lincoln	Legal Aid of Nebraska Low Income Taxpayer Clinic	402-435-2161 1-877-250-2016	ESL	English/Spanish
NH	Concord	Legal Advice & Referral Center	603-224-3333 1-800-639-5290	ESL	English/Spanish
NH	Concord	NH Pro Bono Referral Program	603-228-6028	Controversy	English
NJ	Newark	Rutgers Law School Federal Tax Clinic	973-353-1685	Controversy	English/Spanish
NJ	Bridgeton	South Jersey Legal Services, Inc.	1-800-510-2492	Controversy/ESL	English/Spanish
NM	Crownpoint	DNA-People's Legal Services, Inc.	505-786-5277	Controversy/ESL	Navajo/Hopi
NV	Las Vegas	Nevada Legal Services LITC	1-800-657-5482	Controversy/ESL	English/Spanish
NY	Albany	Albany Law School	518-445-2328	Controversy	English
NY	Brooklyn	Bed-Stuy Legal Services Corp.	718-636-1155	Controversy/ESL	English/Spanish
NY	Long Beach	Circulo de la Hispanidad, Inc.	516-889-3869	Controversy/ESL	Spanish
NY	Buffalo	Volunteer lawyers Project (Erie County Bar Association)	716-847-0662 Ext 5	Controversy/ESL	English
NY	New York	Fordham University	212-636-7353	Controversy	English
NY	Ithaca	LITC at Ithaca College	607-274-3661	ESL	Chinese/Russian/Spanish/English
NY	New York	Legal Aid Society LITC (NY)	212-426-3013	Controversy/ESL	Spanish/English
NY	Bronx	Legal Services for New York City-Bronx LITC (LSNY Bronx)	718-928-3700	Controversy/ESL	English/Spanish
NY	Long Beach	Project Challenge of Long Island NY, Inc.	516-897-5099	ESL	English/Spanish
NY	Jamaica	Queens Legal Services Corporation	718-657-8611	Controversy/ESL	Chinese/Creole/Hindi/Korean/Russian/Spanish/Urdu
NY	Bayside	Queensborough Taxpayer Outreach Program	718-631-6245	ESL	English/Korean/Chinese/Spanish
NY	Rochester	Rural Opportunities, Inc. (LITC)	585-340-3342 1-800-888-6770	Controversy/ESL	Spanish
NY	Brooklyn	South Brooklyn Legal Services Inc. - Brooklyn Low Income Taxpayer Clinic	718-237-5528	Controversy/ESL	Russian/Spanish
NY	Syracuse	Syracuse University College of Law	315-443-4582	Controversy	English
NY	Rochester	Volunteer Legal Services Project of Monroe County, Inc.	585-232-3051	Controversy	English/Spanish
NY	Elmsford	Taxpayer Education Services - Westchester Community Opportunity Program, Inc.	914-592-5600 Ext 150	ESL	English/Spanish
NY	Flushing	Young Korean American Service & Education Center	718-460-5600 1-866-901-5600	ESL	Korean
OH	Toledo	Advocates for Basic Legal Equality, Inc.	419-255-0814 1-888-534-1432	Controversy/ESL	English/Spanish
OH	Akron	Community Legal Aid Services Low Income Taxpayer Clinic	1-800-998-9454	Controversy/ESL	English
OH	Cleveland	Friendship Foundation of American-Vietnamese, Inc.	216-651-6748	ESL	Cambodian/Laotian/Spanish/ Vietnamese

<b>State</b>	<b>City</b>	<b>Organization</b>	<b>Public Phone</b>	<b>Type of Clinic</b>	<b>Languages Served</b>
OH	Painesville	Lake Erie College - Low Income Taxpayer Clinic	440-375-7000	ESL	English
OH	Cleveland	Legal Aid Society of Cleveland	216-687-1900 1-866-529-6446	Controversy	English
OH	Columbus	Legal Aid Society of Columbus	614-241-2001 1-888-246-4420	Controversy	English/Spanish
OH	Newark	Southeastern Ohio Legal Services LITC	1-866-529-6446	Controversy	English/Spanish
OK	Tulsa	Community Action Project of Tulsa County, Inc.	918-382-3352	Controversy/ESL	English/Russian/Spanish/ Ukrainian/Vietnamese
OK	Oklahoma City	Low Income Taxpayer Clinic at Oklahoma Indian Legal Services Inc	405-943-6457 1-800-658-1497	Controversy/ESL	Shawnee
OR	Gresham	Catholic Charities - El Programa Hispano	503-669-8350	Controversy/ESL	English/Spanish
OR	Portland	Legal Aid Services of Oregon	503-648-7163	Controversy/ESL	Spanish
OR	Portland	Lewis & Clark Legal Clinic	503-768-6500	Controversy/ESL	English
PA	Pittsburgh	Duquesne University School of Law – Low Income Tax Practicum	412-396-5877	Controversy	English
PA	Pittsburgh	Jewish Family & Children's Service of Pittsburgh	412-422-7200	ESL	English/Russian/Serbo-Croatian/Spanish/Chinese
PA	Philadelphia	Philadelphia Legal Assistance Center	215-981-3800 1-888-541-1544	Controversy/ESL	English/Spanish
PA	Pittsburgh	University of Pittsburgh School of Law LITC	412-648-1300	Controversy	English
PA	Villanova	Villanova Law School Federal Tax Clinic	610-519-4123 1-888-829-2546	Controversy	English/Spanish
PR	Arecibo	Programa ECRA: Educacion al Contribuyente en la Region Arecibo - Oficina para la Promocion y el Dessarrollo Humano, Inc.	787-817-6951 787-817-6954	ESL	Spanish
RI	Providence	Rhode Island Legal Services Low Income Tax Clinic	401-274-2652 1-800-637-4529	Controversy/ESL	Spanish/Portuguese
RI	Providence	Rhode Island Tax Clinic, Inc.	401-421-1040	Controversy/ESL	English/Spanish
SC	Greenville	Low Income Taxpayer Clinic - South Carolina Centers for Equal Justice, Inc.	864-679-3242 1-888-364-5592	Controversy/ESL	Various
SD	Nisland	Rural Alliance, Inc.	605-390-4391	Controversy/ESL	English/Shoshone/ Arapaho/Spanish
SD	Nisland	Technology for the Rural Enhancement of Communities LITC Grant Taxpayer Assistance Program	605-390-4391	Controversy/ESL	English
TN	Nashville	Conexian Americas	615-269-6900	ESL	English/Spanish
TN	Oak Ridge	Legal Aid Society of Middle Tennessee and the Cumberlands	865-483-8454 1-866-481-3669	Controversy/ESL	English/Spanish
TX	Sugarland	Centro Familiar Cristiano, Inc. LITC	281-340-2400	ESL	English/Spanish
TX	Houston	Houston Volunteer Lawyers Program	713-228-0732	Controversy/ESL	Bosnia/Hungarian/Spanish
TX	Pharr	La Union del Pueblo Entero	956-787-5557	ESL	Spanish
TX	Corpus Christi	Latino Education Low Income Taxpayer Program	361-980-0361	ESL	Spanish
TX	Ft. Worth	Legal Aid of Northwest Texas	817-336-3943 1-800-955-3959	Controversy/ESL	Spanish/English
TX	Austin	Texas Taxpayer Assistance Project at Texas Rio Grande Legal Aid	1-866-988-9996 1-888-988-9996	Controversy/ESL	English
TX	Lubbock	Texas Tech University School of LITC	806-742-4312 1-800-420-8037	Controversy/ESL	English
VA	Falls Church	Boat People SOS, Inc.	703-538-2190	ESL	English/Vietnamese
VA	Richmond	Community Tax Law Project	804-358-5855	Controversy/ESL	English/Spanish
VA	Charlottesville	Legal Aid Justice Center	434-977-0553 1-800-763-7323	Controversy/ESL	English/Spanish
VA	Arlington	Legal Services of Northern Virginia, Inc.	703-532-3733	Controversy/ESL	English/Spanish/ Vietnamese
VT	Barre	Central Vermont Low Income Taxpayer Clinic	802-479-1053 1-800-639-1053	Controversy/ESL	Bosnian/Hungarian/ Spanish
VT	Burlington	Vermont Low Income Taxpayer Project (Vermont Legal Aid, Inc.)	1-800-747-5022	Controversy/ESL	Various
WA	Spokane	Gonzaga University: University Legal Assistance	509-323-5791	Controversy/ESL	English/Spanish/Russian
WA	Seattle	University of Washington Low Income Taxpayer Clinic	206-685-6805 1-866-866-0158	Controversy/ESL	English/Spanish/Russian/ Somali
WI	Milwaukee	University of Wisconsin - Milwaukee	414-229-3232	Controversy/ESL	English/Spanish
WI	Milwaukee	Legal Aid Society of Milwaukee Inc.	414-727-5300	Controversy	English/Spanish
WV	Morgantown	Clinical Law Program - West Virginia University	304-293-7249	Controversy	English
WV	Wheeling	Wheeling Jesuit University	304-243-2000	ESL	English/Spanish
WY	Lander	Wyoming Legal Services LITC - Wind River Legal Services	307-332-6626 1-800-442-6170	Controversy/ESL	English/Spanish

# **APPENDIX V – TAXPAYER ADVOCATE SERVICE OPERATIONAL PRIORITIES**

## **SYSTEMIC ADVOCACY QUALITY STANDARDS**

In FY 2005, the Office of Systemic Advocacy established the following ten Quality Standards:

1. Application of Facts and Procedures,
2. Interpretation of Tax Law and IRS Procedures,
3. Quality of Research,
4. Reasoning Skills,
5. Negotiation Skills,
6. Innovation,
7. Writing Skills,
8. Quality of Recommendations,
9. Utilization of Time, and
10. Completed Staff Work.

In 2006, the Quality Standards will be applied to advocacy projects and will not be used to evaluate individual analysts or others contributing to the completion of the project. Reviewers will complete the work product review each quarter, enabling Systemic Advocacy management to analyze results and identify and implement improvement opportunities.

Reviewers will be charged with reviewing in-process or completed advocacy projects and reporting the results. The reviews are expected to result in several benefits including, identifying training needs; improving customer service; providing suggestions to Systemic Advocacy management for improvement of project analysis; providing a diagnostic tool for improvement of inventory management; and determining if advocacy projects are completed with a high level of quality and consistency.

In FY 2006, the Office of Systemic Advocacy will work with the Office of Program Planning and Quality (PPQ) to implement the Quality Review Program, and:

- Conduct quarterly reviews,
- Compile the recorded quality for management review, and
- Form a joint labor-management assessment team (Project Quality Standards Assessment Team) to review the effectiveness of the Quality

Standards as required by the Systemic Advocacy Project Quality Measurement Process Letter of Understanding.

## **CONFIDENTIALITY**

TAS's use of its statutory discretion to keep taxpayer contact and taxpayer-provided information confidential is important to encourage taxpayers to seek help from TAS. In addition, the discretion to not disclose such information promotes taxpayer confidence in TAS's independence and encourages taxpayers to freely communicate with TAS in order to resolve their problems.

TAS has developed procedures for determining whether taxpayer contact or taxpayer-provided information should be disclosed to the IRS in certain cases (called "nonstandard" cases). In nonstandard cases, Case Advocates and Local Taxpayer Advocates fill out questionnaires to facilitate the analysis. The questionnaires then go through a review process which includes review by the Area Taxpayer Advocate and a Confidentiality Advisory Board composed of TAS employees appointed by the National Taxpayer Advocate (NTA). The Board will then make a recommendation to the NTA. These questionnaires, background information, and instructions are available on the TAS intranet website.

This summer, TAS will conduct confidentiality training for the Local Taxpayer Advocates so that they can readily identify nonstandard cases and effectively use the questionnaires to facilitate their analysis. TAS is also in the process of developing and executing plans to communicate TAS's confidentiality policies and the special procedures for nonstandard cases to all appropriate stakeholders.

In FY 2006, as we gain experience from processing the nonstandard cases, TAS will refine its policies and procedures. TAS will publish a new confidentiality chapter for the Internal Revenue Manual and finalize formal training materials. TAS will also revise the confidentiality questionnaires as needed to ensure all factors are considered in making confidentiality recommendations to the NTA.

## **DELEGATED AUTHORITIES**

In FY 2003, the National Taxpayer Advocate chartered a team composed of Taxpayer Advocate Service employees to study the authorities delegated to TAS in a memorandum from the Commissioner dated January 17, 2001. The team has been very active in reviewing TAS casework, TAMIS data, Internal Revenue Manuals, and, most recently, responses received from over 250 employees who participated in focus group interviews in 31 TAS sites nationwide. In addition, managers in those same locations also provided their feedback using the same set of questions provided to our case advocates. During FY 2005, the team completed its evaluation of these various sources of data and made

recommendations to the National Taxpayer Advocate regarding which authorities TAS should relinquish and which authorities TAS should obtain.

The National Taxpayer Advocate reviewed recommendations on the authorities that TAS should obtain and accepted several recommendations. To address one recommendation, TAS will clarify the application of existing authorities to its employees by developing revised guidance during FY 2006. In addition, TAS will complete its review of which authorities to relinquish and then discuss the operational impact of any changes to its existing delegated authorities with IRS operating and functional divisions prior to requesting approval from the Commissioner. TAS expects to complete the approval process as well as develop and deliver training and guidance for any additional delegated authorities during FY 2006. We plan to roll-out any additional delegated authorities at the beginning of FY 2007.

## **SIGNIFICANT HARDSHIP**

In FY 2005, the Significant Hardship Task force completed its work in examining the way TAS is applying the definition of significant hardship under IRC § 7811 and the Case Criteria TAS uses for acceptance of taxpayers into TAS for assistance in resolving problems with the IRS.

TAS case acceptance criteria will be revised to ensure that TAS operates as Congress intended when it wrote “the Taxpayer Advocate serves an important role within the IRS in terms of preserving taxpayer rights and solving problems that taxpayers encounter in their dealings with the IRS.”<sup>1</sup> Case criteria determine whether a taxpayer’s problem or issue is accepted into the TAS program. Thus, it is crucial that the criteria be expansive enough to ensure that those taxpayers that Congress envisioned as needing assistance actually receive the help Congress intended. The implementation plan for the revised criteria includes additional training on significant hardship determination and use of Taxpayer Assistance Order authority. Case Advocates will be required to make a Significant Hardship determination on each case. As these changes will have a Service-wide impact, the task force worked with subject matter experts to design an implementation plan to address all impacted areas. Implementation of the expanded criteria began in January 2005, with an all TAS Interactive Video Teleconference to introduce the new criteria and philosophy of case acceptance. Negotiations with the National Treasury Employee’s Union (NTEU) are complete and TAS is scheduling training on case acceptance and processing procedures for early FY 2006. TAS will update other impacted systems before the January 2006 rollout to all IRS employees.

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<sup>1</sup> Internal Revenue Service Reform and Restructuring of 1998, S. Rep. 105-174.

## TAS CUSTOMER SATISFACTION

During FY 2004 and 2005, TAS undertook significant efforts to improve its customer service, which are reflected in its customer satisfaction and case quality review measures. Since 2001, TAS has utilized an independent and confidential telephone survey process to gauge the opinions of taxpayers and their representatives who relied upon TAS' assistance. The survey covers a broad range of customer service issues (e.g., timeliness, accuracy, and courtesy) that provide an invaluable guide to better understand what is important to our customers and how they evaluate the services they have received. To date, over 72,000 TAS customers were interviewed, enabling TAS to better meet its customer expectations.

TAS analyzes the results of its mean customer satisfaction score in order to improve customer satisfaction with the services provided by TAS. When TAS first began this process, its customer satisfaction mean score was 4.16 and it has since risen to 4.37. This achievement reflects the commitment of TAS employees and managers to improve service to taxpayers who come to TAS for assistance.

The following table illustrates TAS' achievements and goals through FY 2010.

<b>Fiscal Year</b>	<b>Actual Measure</b>	<b>Proposed Goal</b>
2004	4.30	
2005 (*)	4.37	4.35
2006		4.40
2007		4.44
2008		4.49
2009		4.53
2010		4.58

\*data for FY 2005 is for the period from October 2004 through March 2005.

TAS' customer satisfaction survey results are impressive. In FY 2004, 84 percent of TAS' customers reported that they were either satisfied or very satisfied overall with TAS' services. Additionally, 56 percent of those surveyed indicated that their opinions of the IRS were more positive as a result of their experience with TAS.

## INTAKE ADVOCATE IMPLEMENTATION TEAM

The Pilot Test for the new Intake Position was completed in FY 2005 in three field offices and four campus locations. The purpose of the test was to introduce process changes into TAS' inventory intake procedures in order to improve efficiency and timeliness in handling taxpayer inquiries. The major change

created a new position labeled Intake Advocate to conduct initial screening of taxpayer calls, correspondence, and walk-in traffic. Test results validated suppositions that this position enhances the effectiveness of TAS resources in the receipt and control of taxpayer inquiries. Recommendations for integration of this position throughout TAS will be made to the TAS Vision & Strategy Implementation Board (VSIB) in the fourth quarter of FY 2005.

The recommendations will highlight a graduated implementation schedule for Intake Advocates in large volume offices throughout FY 2006. The test results also indicate a need to address intake competencies in the bilingual area, especially for Spanish-speaking taxpayers. Therefore, TAS will develop a new position description to target selection of Bilingual Intake Advocates for implementation in FY 2006.

## **SERVICE LEVEL AGREEMENTS**

Service Level Agreements (SLA) are nationally negotiated agreements between TAS and each of the IRS Operating Divisions (OD), the Office of Appeals, and Criminal Investigation, which outline procedures and responsibilities for processing TAS casework. These agreements set forth the manner and timeframe in which the IRS will receive, acknowledge, and resolve taxpayer cases where TAS does not have statutory or delegated authority to take direct action. Since the SLAs provide for priority treatment of TAS cases, the IRS and TAS are able to accomplish speedier resolution to taxpayer problems.

The SLAs between TAS and the four ODs and have been in effect since September 2002. Wage and Investment (W&I) has recently requested a revision of their SLA to reflect changes within their OD. The Small Business/Self-employed Division (SB/SE) submitted a revision of their SLA in August 2004 to TAS; however, a reorganization of SBSE and centralization of some functions has resulted in the need for further revisions to the SLA. SB/SE advised TAS that it will convene a new task force to work on another revision of the SLA. TAS and SB/SE plan to implement the revised SLA in FY 2006.

The frequency of changes to the SB/SE and W&I OD liaison lists continues to be an area of significant concern. The OD Liaison is the focal point for routing TAS Operations Assistance Requests (OARs) to an OD or function. Because of frequent personnel changes, reorganization and centralization of work, and delays in posting current lists of OD liaisons to the IRS Intranet, the lists available to TAS employees are often outdated. TAS is working with the ODs to improve the process. In FY 2005, TAS developed an OAR routing guide for Campus locations that provides key information to assist TAS employees in preparing and routing OARs. W&I has also developed a web-based interactive guide that assists TAS employees with identifying the correct liaison and location based on the issue.

TAS and Appeals signed a revised SLA including supplemental key messages and questions and answers on May 13, 2005. The revision specifically addresses problem areas identified by both TAS and Appeals in working with the original SLA negotiated in September 2002. These problem areas include establishing reasonable timeframes for case resolution and methods to elevate disputes concerning resolution and completion dates.

TAS and Criminal Investigation (CI) signed an SLA that became effective on June 1, 2005. The SLA for CI was one of our top priorities because CI cases continue to generate a large number of TAS cases as described earlier in the section titled Criminal Investigation Cases. The SLA for CI specifically provides processes to resolve cases, issue manual refunds frozen by CI once no criminal involvement is found, issue letters by CI to responds to taxpayer inquiries, and provide language to TAS to be used in letters to taxpayers in situations where CI has determined the case may involve criminal activity.

The Large and Mid-Size Business (LMSB) Operating Division recently approached TAS with suggested revisions to the SLA between TAS and LMSB. TAS established a task group to review LMSB's proposal and obtain input from TAS case advocates and managers. During FY 2006, the task group will renegotiate the terms for a new SLA.

For FY 2006, TAS will negotiate revisions to all existing SLAs to incorporate the new TAS case criteria and other IRS organizational changes.

## **BILINGUAL CASE ADVOCATE STUDY TEAM**

The TAS Vision & Strategy Implementation Board (VSIB) chartered the Bilingual Case Study Team in December 2004. The objective of the team is to analyze and develop recommendations to improve the efficiency and utilization of bilingual resources within TAS. The team's major challenges were to determine how many bilingual resources are needed in TAS, where they should be located, what languages should be addressed beyond Spanish, what training issues are present, and what policy and procedural changes would be needed to effect change.

The Bilingual Study Team made an initial presentation of its findings to the VSIB in April 2005. Several recommendations are planned for implementation in FY 2006. The major changes will include:

1. redefining TAS bilingual workload as corporate inventory,
2. distributing bilingual cases throughout the organization to where the resources exist,

3. implementing changes to TAS automated inventory management systems to make distribution of inventory transparent to the taxpayer and the case advocate,
4. identifying training resources to enhance the written and oral Multi-language skills of bilingual case advocates, and
5. developing standard TAS letters in Spanish to correspond with IRS (IRM 21) contact letters.

## **CASE COMPLEXITY**

In FY 2005, the National Taxpayer Advocate formed a Case Complexity Team to explore the hypothesis that although the number of TAS cases nationwide has decreased, the complexity of those cases has significantly increased, causing case advocates to spend more time resolving issues that require a multitude of skill sets. The mission of the team is to determine the different degrees of complexity of TAS casework by defining the elements of complexity and designing a process to accurately capture the levels of complexity of TAS case issues.

The current TAS complexity codes do not provide much information as to the composition of TAS inventory, although an analysis comparing these codes to the mean and median cycle time for each of the codes confirms that there is a direct relationship between the existing codes and cycle time (i.e., as a case became more complex the time it took to close increased).

The team developed a listing of complexity factors and test data was collected on these factors for approximately 1,500 TAS cases. The data was used in a regression analysis to identify a list of 22 complexity factors that were determined to have a significant effect on the time it takes to close a case. A 90-day pilot will be conducted in 5 offices to not only test the validity of the complexity factors, but to gather more detailed information on the complexity of cases currently in inventory. The test is designed to capture how cases “morph,” or become more complex, from the time they are opened through closure.

The ultimate goal of the team is to create a method of identifying complexity so that TAS can better understand the nature of its casework, specifically the interrelationship between issues and the amount of time it takes to resolve them. This will lead to a more effective way of identifying training needs, inventory distribution, and staffing requirements. The team expects to present findings and recommendations to the National Taxpayer Advocate in February 2006.

## **TAXPAYER ADVOCATE MANAGEMENT INFORMATION SYSTEM**

With the current heightened emphasis on computer platform and database security as established by the Federal Information Security Management Act (FISMA) and the National Institute of Standards and Technology (NIST), significant efforts are being made to ensure that the Taxpayer Advocate Management Information System (TAMIS) database and application meet or exceed the new computer information security standards. In FY 2005, TAMIS security weaknesses were identified within the NIST 800-26 security self-assessment. In FY 2006, TAS will conduct a complete security certification and accreditation process on TAMIS, which is classified as a major IRS application, to ensure that taxpayer data contained therein is, to the greatest extent possible, secure, accurate, and protected from any unwanted internal or external intrusion.

TAMIS is also being re-programmed to accommodate and reflect the new expanded TAS case acceptance criteria codes. The production implementation on TAMIS of the expanded case criteria codes is scheduled for January – February 2006.

## **100-DAY CASE REVIEW PROCEDURES AND EARLY INTERVENTION GUIDELINES**

Beginning June 2002, the National Taxpayer Advocate required reviews of all TAS cases open 100 days or longer. The objective of these reviews is to gauge compliance with TAS case processing requirements and to ensure that case actions are taken at the appropriate time and in the appropriate manner, including the use of Taxpayer Assistance Orders (TAO). In March 2005, TAS established standard procedures for conducting these reviews to ensure a consistent approach. These standards include determining if cases are progressing in a timely and effective manner and, where IRS delays are identified, if TAS is pursuing appropriate remedies, including issuance of a TAO.

As an adjunct to the 100-Day Case Review Procedures and in response to the Treasury Inspector General' for Tax Administration's (TIGTA's) findings in September 2004 regarding the timeliness of TAS case processing, TAS established Early Intervention Guidelines to ensure taxpayer problems are resolved in the most effective and efficient manner.<sup>2</sup> The guidelines require managerial review early on in the case processing cycle to determine whether TAS is taking the best approach, clearly defining the taxpayer's problem, developing an appropriate action plan, and taking actions timely.

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<sup>2</sup> The Taxpayer Advocate Service Needs to Improve Case Management to Ensure Taxpayer Problems are Resolved Timely (Reference Number 2004-10-166, dated September 2004).

## **ON-LINE REVIEW OF IDRS ACTIONS**

During FY 2004, each TAS office was required to conduct a review of all transactions input into Integrated Data Retrieval System (IDRS). IDRS is used to post transactions to the IRS Master File of taxpayer return and account information. The purpose is to review that actions entered on IDRS are technically and procedurally correct and within TAS' authority. The review provided TAS with the opportunity to improve our business results while focusing on IDRS training needs of our employees, conduct trend analysis, and identify systemic barriers that may increase taxpayer burden. For FY 2006, TAS is planning to use an automated IDRS tool that will aid case advocates in taking appropriate actions and will result in better service to taxpayer. The IDRS Decision Assisting Program (IDAP) will assist case advocates with IDRS research and provide on-line prompts to ensure adjustment actions are accurate and within TAS' delegated authority.

## **EMERGING ISSUE GUIDANCE FOR CASE ADVOCATES**

During FY 2005, TAS established an emerging issues development center in our Indianapolis office to address significant "hot topic" technical issues that have a TAS-wide impact but do not warrant development of formal training. This guidance provides case advocates with a readily accessible point of reference on a particular issue to assist taxpayers. Emerging issue guidance is text-based and available through the TAS intranet website. The site also provides a mechanism for case advocates to elevate potential emerging issues to the development center. In addition to guidance and background on various technical issues, the site also provides up-to-date information regarding various IRS Operating Division reorganization and centralization initiatives that will assist case advocates in navigating the IRS.

## **IMPROVEMENT OPPORTUNITY DATABASE**

The Improvement Opportunity Database (IOD) is comprised of data from TAS improvement opportunities, strategic planning Initiatives, and multi-divisional team improvement efforts. The database includes information about the improvement effort, its origins, TAS programs affected, costs, and team members. Over time, it offers historical benefits since TAS staff will be able to determine if an idea was previously explored, see the results, and avoid duplication.

To date, the IOD contains thirty-seven improvement efforts. TAS plans to elevate this database to a fully functional online database in FY 2006. This enhancement will provide easy accessibility to all TAS employees.

## INVENTORY BALANCING AND TIME REPORTING

A TAS team is developing rules to ensure that cases are assigned evenly among case advocates to ensure timeliness, quality, and customer satisfaction. Current efforts involve the development of an interim workload distribution system among our sites to begin balancing inventories. These rules will be incorporated into a more sophisticated, automated system.

In conjunction with this effort, TAS is also working on an automated time reporting system to determine exactly the amount of time spent to resolve cases. This information, along with the inventory balancing rules and case advocates' skill sets, will enable TAS to assign cases appropriately.

## TAS TOLL-FREE TELEPHONE NUMBERS

TAS' toll-free telephone applications provide invaluable service to taxpayers seeking assistance. Over the past two years, the toll-free program has expanded to further address the needs of customers suffering from hardships. Additionally, TAS implemented a phone application designed to support specific marketing and outreach campaigns. The chart below provides information related to the three telephone applications now in place.

<b>Applications/ Product Lines</b>	<b>Use</b>
877-777-4778	The most widely advertised number used by taxpayers seeking assistance from TAS. This number is advertised in IRS publications and is the primary number used for TAS' marketing. The telecommunications system to support this product line is robust and has answered an average of 200,000 calls each year.
877-ASK-TAS1	The primary number used by the National Taxpayer Advocate during tax forums, radio engagements, and strategically designed outreach campaigns. Data generated from these types of events are captured and analyzed to determine the effectiveness of specific marketing strategies.
Case Advocate Toll-Free Numbers	More than 1,300 unique toll-free numbers are issued to case advocates in the TAS organization. These numbers are not published, but case advocates provide their unique number during first contact. These numbers are especially useful for taxpayers suffering economic burden or hardships when toll calls impede their ability to be compliant.

Since the inception of the National Taxpayer Advocate toll-free product line (877-777-4778) in 1998, the majority of staffing has been provided by the Wage and

Investment (W&I) Operating Division. TAS provides procedural guidance and training oversight while the IRS Joint Operations Center is responsible for call routing, call allocation, and equipment. Although this current configuration has been successful for TAS marketing strategies, taxpayers experienced some degree of confusion because they believe customer service representatives (CSR) answering this product line are TAS employees.

Although W&I employees are trained to provide limited TAS services that include identification of TAS criteria, the National Taxpayer Advocate objective for FY 2006 is to test using TAS employees to answer a percentage of calls for this product line. Using TAS employees addresses two issues that are critical to the overall success and mission for TAS - TAS's independence and confidentiality.

The IRS has made numerous program changes designed to address its budget allocation from Congress for FY 2006. One such change will reduce the window of opportunity for taxpayers to contact the IRS and speak to a customer service representative. For FY 2006, the IRS decided to reduce phone services on its' product lines from the current 16 hours per day to 12 hours per day. This change also will impact the widely advertised National Taxpayer Advocate toll-free product line (877-777-4778). However, TAS will actively monitor telephone data to ensure current service levels remain consistent or exceed FY 2005 levels.

A voice response unit at the network level answers calls from taxpayers dialing the National Taxpayer Advocate toll-free number (877-777-4778). TAS determines the wording or script heard by taxpayers calling for assistance. In FY 2006, TAS will revise this script to incorporate wording about our independence, confidentiality, and economic burden. Our goal is to provide as much information as possible during the initial contact with TAS to help taxpayers communicate any economic burden or hardship they may be experiencing to the CSRs (Customer Service Representatives) assisting them. The CSR does inform the taxpayer during the conversation that the assistor is not a TAS employee and will provide the taxpayer with the name and phone number for the Local Taxpayer Advocate responsible for handling his/her case.

## **SMALL BUSINESS ADMINISTRATION**

The Taxpayer Advocate Service has developed and maintained a strong and positive partnership with the Small Business Administration (SBA) over the last several years. The Office of Business Advocacy acts as a liaison between TAS and the SBA Ombudsman for systemic issues and provides a TAS representative at all SBA Regulatory Fairness Hearings. These hearings provide a public forum for small business owners and trade associations to bring their concerns to top officials in federal, state and local government agencies. In FY 2005 TAS participated in the SBA's Small Business Expo, a three-day event that brings together current and prospective small business owners, corporations, trade associations, federal and other government employees, and

community leaders to champion the development and growth of small businesses.

Small business taxpayers submit complaints regarding IRS enforcement actions to the Small Business Administration's Ombudsman in accordance with the Small Business and Agricultural Regulatory Enforcement Fairness Act of 1996. TAS works these cases to ensure an independent review of IRS actions is completed. TAS is able to advocate and provide assistance once the taxpayer provides proper authorization. Comprehensive results and a response are also issued to the SBA Ombudsman once all actions have been taken.

TAS received two new Small Business Regulatory Enforcement Fairness Act (SBREFA) cases through the second quarter FY 2005. TAS currently has 17 open cases. The breakout by type of case shows the following:

<b>TYPE OF CASE</b>	<b># OF CASES</b>
Misapplied deposits or nonpayment of employment taxes	12
Nonpayment of individual and employment taxes for sole proprietors	4
Audit of sole proprietorship (incorporated in tax year 2002)	1

The Small Business Administration's National Ombudsman recently gave the IRS an overall rating of A- and A+ in quality of response from based on the advocacy and casework provided by TAS in FY 2004. Only two other federal agencies received A+ rating. The SBA commended TAS for resolving taxpayer issues and providing prompt service to small businesses.

In FY 2006, the Office of Business Advocacy will continue to serve as the liaison to the SBA National Ombudsman and participate in the FY 2006 SBA Inter-Agency Meeting, the SBA National Board Meeting, and the SBA Expo. In order to develop a relationship between local SBA and TAS offices, Local Taxpayer Advocates will attend SBA Reg-Fair Hearings held within their geographic area.

## APPENDIX VI – LIST OF ADVOCACY PORTFOLIOS

<b>Portfolio</b>	<b>LTA Name</b>	<b>State/ Office</b>	<b>Phone Number</b>
Abusive Schemes	Zelle, J	MO	314-612-4610
Appeals: ADR	McMurray, T	IL Springfield	217-862-6382
Appeals: CDP Hearings	Gorga, P	NY Manhattan	212-436-1011
Appeals: Nondocketed Inventory	Logan, A	WY	307-633-0800
Appeals: Nondocketed Inventory (Campus)	Safrey, E	BSC	631-654-6686
Appeals: Nondocketed Inventory (Field)	Trudeau, M	ID	208-387-2827
Audit Reconsiderations	Keleman, L	CA Los Angeles	213-576-3140
Audit Reconsiderations (Audit Recon/ASFR/6020B (620))	Carey, W	ATSC	770-936-4500
AUR exam	Boucher, D	ME	207-622-8528
Automated Substitute for Return ((ASFR) (620))	Jensen, A	CA San Jose	408-817-6850
Backup Withholding	Adams, M	KS	316-352-7506
Bankruptcy Processing Issues	Mettlan, A	PA Pittsburg	412-395-5987
Campus Consistency	Wess, D	MSC	901-395-1900
Carryback/Carryforward Claims	Chet, Blair	OSC	801-620-7168
Centralized Lien Filing and Releases	Diehl, Mary Jo	CSC	859-669-5316
Collection Contract Support	Kleckley, F	SC	803-253-3029
Collection Statute Expiration Dates (CSEDs)	Tom Sherwood	CO	303-446-1012
Criminal Investigation Cases	Keating-Jones, J	OR	503-326-2333
Criminal Investigation Freezes	Sawyer, M	FSC	559-442-6400
EITC: Audit Reconsideration	Clingan, M	AUSC	512-460-8300
EITC: Certification/Precertification	Mings, L	KCSC	816-926-2493
EITC: Exam Re-engineering (Math Error)	Martinez, L	NM	505-837-5505
EITC: Notice Redesign	Taylor, Selma	IL Chicago	312-566-3800
EITC: Outreach and Education, Rural	Allen, B	GA	404-338-8099

<b>Portfolio</b>	<b>LTA Name</b>	<b>State/ Office</b>	<b>Phone Number</b>
EITC: Outreach/Education, Financial Literacy	Mapp, T	PA Philadelphia	215-861-1304
EITC: Recertification	Lewis, C	LA	504-558-3001
EITC: Revenue Protection Strategy (630)	Clingan, M	AUSC	512-460-8300
EP/EO including EO ED & Outreach	Finnesand, M	SD	605-226-7248
ETA/Electronic Filing	Martin, B	TN	615-250-5000
ETA/Electronic Return Originators	Scott, C	OK	405-297-4055
Examination Strategy	Revel-Addis, B	FL Jacksonville	904-665-1000
Excise Tax	Diehl, Mary Jo	CSC	859-669-5316
Failure to Deposit Penalty	Bracey, J	NC	336-378-2180
Federal Payment Levy Program (FPLP)	Morris, R	WI	414-297-3046
Federal Payment Levy Program (FPLP) Communication	O'Shaughnessy, M	NH	603-433-0571
Filing Season Readiness/SPEC	Douts, K	AK	907-271-6877
Front Line Readiness Program (FLRP)	Kitson, A	NY Brooklyn	718-488-2080
Health Care Tax Credit (HCTC)	Cummings, Laurel	TX Dallas	214-413-6500
Identity Theft	Safrey, E	BSC	631-654-6686
Injured Spouse	Post, T	WV	304-420-6616
Innocent Spouse Relief: IRC § 6015	Adams, C	CA LaGuna Niguel	949-389-4804
Installment Agreements: Allowable Expenses (High Cost)	Moore, L	FL Fort Lauderdale	954-423-7677
Installment Agreements: Allowable Expenses (Low Cost)	Washington, J	MS	601-292-4800
Installment Agreements: Processing	Tam, John	CA Oakland	510-637-2703
Interest Computations: Abatement of Interest	Romano, F	CT	860-756-4555
International Taxpayers	Puig, JC	PR	787-622-8930 (S) 787-622-8940 (E)
IRS Training on Taxpayers Rights	Hickey, M	NE	402-221-4181
ITIN Outreach	Blount, P	MI	313-628-3670
ITIN Processing	Dowd, L	PSC	215-516-2499
Levy [Hardship determination linked to release of levy.]	Polsen, Rick	IA	515-284-4780
Lien Release, Withdrawal, Subordination, Discharge	Lauterbach, L	NJ	973-921-4043

<b>Portfolio</b>	<b>LTA Name</b>	<b>State/ Office</b>	<b>Phone Number</b>
Low Income Taxpayer Clinics (LITCs)	Lewis, C	LA	504-558-3001
Manual Refunds	Strayer, C	OH Cleveland	216-522-7134
Mentoring	Coss, V	ANSC	978-474-5549
Mixed and Scrambled TINs (Multiple/Mixed TINs)	Murphy, M	AZ	602-207-8240
Multilingual Initiative	Glass, D	TX Austin	512-499-5875
Navigating the IRS	Gray, P	AR	501-324-6269
Nonfiler Strategy	Bjornson, B	MN	651-312-7999
Notice Clarity	Bailey, G	NY Albany	518-427-5413
Notice Clarity (Account/Notice Inquiry Transfer Criteria (110))	Egan, C	RI	401-525-4200
OIC (ETA, Field, COIC)	Burns, L	KY	502-582-6030
OIC (Field, ETA, COIC)	Sonnack, B	TX Houston	713-209-3660
OIC Appeals	Willis, V	CA Sacramento	916-974-5007
Outreach to ESL Taxpayers (including ITIN)	Puig, JC	PR	787-622-8930 (S) 787-622-8940 (E)
Outreach to Low income TPs (Marketing too)	Grant, D	NV	702-455-1241
Penalties: (failure to pay, abatements, adjustments, estimated tax, failure to file; CSED)	Sherwood, T	CO	303-446-1012
Position Management	Wirth, B	NY Buffalo	716-686-4850
Practitioner Priority Services	Beck, J	WA	206-220-6037
Preparer Penalties	Votta, P	MD	410-962-2082
Returned/Stopped Refunds	Gilchrist, M	AL	205-912-5631
Schedule K-1 Matching	Sheely, K	IN	317-226-6332
TACs - Rural	Foard, L	ND	701-239-5141
TACs - Urban and Communications	VanHorn, C	OH Cincinnati	513-263-3260
TACS (Taxpayer Assistance Centers)	Thibault, V	VT	802-860-2089
TAS Confidentiality IRC § 6103	Bjornson, B	MN	651-312-7999
Tax Exempt Entities: EP Penalties	Blair, C	OSC	801-620-7168
Tax Exempt Entities: EP returns (Forms 5500)	Blair, C	OSC	801-620-7168
Tax Exempt Entities: Tribal Government Issues	Wirth, B	NY Buffalo	716-686-4850
Tax Forums	Allen, B	GA	404-338-8099

<b>Portfolio</b>	<b>LTA Name</b>	<b>State/ Office</b>	<b>Phone Number</b>
TIGTA/GAO	Thompson, T	MT	406-441-1022
Tip Reporting	Grant, D	NV	702-455-1241
Transcript Delivery System (Copies of returns, transcripts, reports, FOI)	Cooper-Aquilar, S	UT	801-799-6958
Transition of SB Work	Keleman, L	CA Los Angeles	213-576-3140
Trust Fund Recovery Penalty	Campbell, M	VA	804-916-3501
US Territories and Possessions	Williams, D	HI	808-539-2870

# APPENDIX VII - TAS CLOSED CASE REPORTS BY IRS OPERATING DIVISION

TAXPAYER ADVOCATE SERVICE REGULAR CRITERIA CLOSURES - WAGE AND INVESTMENT																																		
FOR THE PERIOD OCTOBER 1, 2004 TO MARCH 31, 2005																																		
CORE ISSUE BY CRITERIA CODE																																		
CORE ISSUE DESCRIPTION	HARDSHIP AS DEFINED BY RRA 98 (SECT. 7811(a))												OPERATIONAL DELAYS													TAS Total (Crit 1-7)			9 - Best Interest of TP			Total (All Criteria)		
	1 - Significant Hardship			2 - Adverse Action			3 - Significant Cost			4 - Irreparable Injury			5 - Delay >30 Days			6 - No Response By Date Promised			7 - Systemic or Procedural Failure															
	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% Total				
Account/Notice Inquiry	7.3	3	0.5%	30.5	2	0.4%	0.0	0	0.0%	13.3	4	0.7%	57.2	94	17.2%	73.9	69	12.6%	58.3	355	64.8%	59.4	527	96.2%	25.4	21	3.8%	58.1	548	1.2%				
Alien Taxation	0.0	0	0.0%	51.0	1	4.0%	0.0	0	0.0%	0.0	0	0.0%	142.6	7	28.0%	0.0	0	0.0%	90.6	17	68.0%	103.6	25	100.0%	0.0	0	0.0%	103.6	25	0.1%				
Appeals - Other	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	116.1	25	24.3%	87.7	24	23.3%	83.6	50	48.5%	92.8	99	96.1%	8.8	4	3.9%	89.6	103	0.2%				
Appeals/Other	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	8.0	1	100.0%	8.0	1	0.0%				
Application for Exempt Status	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	77.5	2	66.7%	70.0	1	33.3%	75.0	3	100.0%	0.0	0	0.0%	75.0	3	0.0%				
Assessment Statute	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	19.0	1	100.0%	0.0	0	0.0%	0.0	0	0.0%	19.0	1	100.0%	0.0	0	0.0%	19.0	1	0.0%				
Back-up Withholding	69.9	17	13.7%	0.0	0	0.0%	49.3	8	6.5%	142.0	1	0.8%	68.6	16	12.9%	94.0	21	16.9%	62.7	61	49.2%	69.5	124	100.0%	0.0	0	0.0%	69.5	124	0.3%				
Bankruptcy	41.3	51	20.6%	25.3	4	1.6%	0.0	0	0.0%	38.0	4	1.6%	75.1	51	20.6%	56.9	32	12.9%	78.0	106	42.7%	65.6	248	100.0%	0.0	0	0.0%	65.6	248	0.5%				
CAP Appeals	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%				
Carryback/Carryforward Claims	99.3	4	7.1%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	87.4	17	30.4%	73.7	13	23.2%	122.6	22	39.3%	98.9	56	100.0%	0.0	0	0.0%	98.9	56	0.1%				
CAWR/FUTA	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	66.3	22	31.0%	61.8	12	16.9%	86.4	37	52.1%	76.0	71	100.0%	0.0	0	0.0%	76.0	71	0.1%				
CDP Appeals	25.0	2	6.5%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	79.0	4	12.9%	96.3	6	19.4%	52.5	19	61.3%	62.6	31	100.0%	0.0	0	0.0%	62.6	31	0.1%				
Civil Penalties Other Than TFRP	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	78.3	32	32.7%	89.6	29	29.6%	63.9	37	37.8%	76.2	98	100.0%	0.0	0	0.0%	76.2	98	0.2%				
Closed AUR	42.6	85	5.3%	59.8	52	3.3%	51.6	15	0.9%	28.4	22	1.4%	65.1	415	26.0%	63.2	280	17.5%	68.8	708	44.2%	64.4	1575	98.7%	95.4	21	1.3%	64.8	1596	3.4%				
Collection	60.0	4	33.3%	24.5	2	16.7%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	65.5	8	50.0%	56.8	12	100.0%	0.0	0	0.0%	56.8	12	0.0%				
Collection Statute	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	67.0	6	12.8%	119.7	3	6.4%	91.9	37	78.7%	90.5	46	97.9%	13.0	1	2.1%	88.8	47	0.1%				
Copies of Rtns/Trans/Rpts/FOIA	11.8	402	21.7%	18.4	48	2.6%	21.0	50	2.7%	17.4	59	3.2%	41.4	327	17.7%	37.7	425	22.9%	27.4	515	27.8%	28.2	1826	98.6%	23.2	26	1.4%	28.1	1852	3.9%				
Credit Interest	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	42.0	3	100.0%	42.0	3	100.0%	0.0	0	0.0%	42.0	3	0.0%				
Criminal Investigation	42.0	780	8.2%	31.9	109	1.2%	37.2	52	0.5%	48.7	50	0.5%	58.0	1842	19.5%	61.3	5585	59.1%	61.8	986	10.4%	58.6	9404	99.5%	68.0	52	0.5%	58.6	9456	19.9%				
Direct Deposit	16.1	58	50.0%	20.7	11	9.5%	8.0	4	3.4%	0.0	0	0.0%	31.2	17	14.7%	0.0	0	0.0%	42.7	26	22.4%	24.4	116	100.0%	0.0	0	0.0%	24.4	116	0.2%				
Disaster Relief Claim	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%				
Document Processing EFTPS	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	334.0	1	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	334.0	1	100.0%	0.0	0	0.0%	334.0	1	0.0%				
EITC Certification (AUR)	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%				
EITC Certification (Filing status)	53.2	15	12.7%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	43.7	18	15.3%	73.0	16	13.6%	27.0	68	57.6%	39.2	117	99.2%	7.0	1	0.8%	38.9	118	0.2%				
EITC Certification (Qualifying child)	30.7	86	34.3%	49.5	14	5.6%	42.9	7	2.8%	32.0	1	0.4%	67.5	27	10.8%	52.7	46	18.3%	48.3	67	26.7%	45.0	248	98.8%	27.0	3	1.2%	44.7	251	0.5%				
EITC Recertification	47.1	141	19.1%	78.9	27	3.6%	21.0	4	0.5%	25.0	3	0.4%	78.3	226	30.5%	71.6	197	26.6%	74.9	138	18.6%	69.4	736	99.5%	30.3	4	0.5%	69.2	740	1.6%				
EITC Reconsideration	57.8	72	8.4%	62.0	21	2.5%	0.0	0	0.0%	69.6	12	1.4%	70.0	252	29.5%	67.6	187	21.9%	72.8	309	36.2%	69.2	853	99.9%	1.0	1	0.1%	69.1	854	1.8%				
Entity	72.0	1	16.7%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	73.0	1	16.7%	0.0	0	0.0%	50.8	4	66.7%	58.0	6	100.0%	0.0	0	0.0%	58.0	6	0.0%				
Estimated Tax Penalty	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	34.0	2	9.1%	58.2	20	90.9%	56.0	22	100.0%	0.0	0	0.0%	56.0	22	0.0%				
Examination	15.5	2	33.3%	21.0	1	16.7%	36.0	1	16.7%	0.0	0	0.0%	0.0	0	0.0%	91.0	2	33.3%	0.0	0	0.0%	45.0	6	100.0%	0.0	0	0.0%	45.0	6	0.0%				
Examination Appeals	22.0	2	1.8%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	133.1	36	31.6%	91.9	32	28.1%	103.2	43	37.7%	108.1	113	99.1%	177.0	1	0.9%	108.7	114	0.2%				
Excess Collection	14.0	1	1.5%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	87.8	28	41.2%	71.6	10	14.7%	68.4	29	42.6%	76.1	68	100.0%	0.0	0	0.0%	76.1	68	0.1%				
Exclusion - Foreign Earned Inc	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	63.0	4	80.0%	34.0	1	20.0%	0.0	0	0.0%	57.2	5	100.0%	0.0	0	0.0%	57.2	5	0.0%				
Expedite Refund Request	25.6	1297	57.1%	26.8	150	6.6%	32.3	83	3.7%	23.4	60	2.8%	64.8	219	9.6%	60.7	180	7.9%	59.7	269	11.8%	36.5	2258	99.4%	18.4	13	0.6%	36.4	2271	4.8%				
Foreign Tax Credit	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	48.0	1	100.0%	0.0	0	0.0%	0.0	0	0.0%	48.0	1	100.0%	0.0	0	0.0%	48.0	1	0.0%				
Form 843	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	186.9	16	42.1%	129.0	10	26.3%	62.3	12	31.6%	132.3	38	100.0%	0.0	0	0.0%	132.3	38	0.1%				
Form W-7/ITIN	30.2	6	0.6%	53.7	7	0.6%	0.0	0	0.0%	0.0	0	0.0%	68.1	396	36.4%	67.2	257	23.6%	66.3	422	38.8%	66.9	1088	100.0%	0.0	0	0.0%	66.9	1088	2.3%				
Formal Interest Abatement Request	0.0	0	0.0%	289.0	1	3.0%	0.0	0	0.0%	0.0	0	0.0%	16.0	1	3.0%	139.6	7	21.2%	115.5	24	72.7%	122.8	33	100.0%	0.0	0	0.0%	122.8	33	0.1%				
Forms/Publication Request	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	42.1	14	17.7%	10.6	35	44.3%	17.8	30	38.0%	18.9	79	100.0%	0.0	0	0.0%	18.9	79	0.2%				
FPLP (OPM) Retirement Income	69.8	18	64.3%	67.0	5	17.9%	0.0	0	0.0%	31.0	1	3.6%	0.0	0	0.0%	0.0	0	0.0%	72.0	4	14.3%	68.3	28	100.0%	0.0	0	0.0%	68.3	28	0.1%				
FPLP Fed. Contractor/Vendor Pymnt	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%				
FPLP Fed. Emp Trvl & Rmb Pymnt	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%				
FPLP Fed. Employee Salaries	50.9	12	57.1%	0.0	0	0.0%	50.0	4	19.0%	70.5	2	9.5%	0.0	0	0.0%	43.0	1	4.8%	20.0	2	9.5%	49.3	21	100.0%	0.0	0	0.0%	49.3	21	0.0%				
FPLP SSA Benefits	50.7	251	59.6%	40.9	50	11.9%	18.5	2	0.5%	55.5	27	6.4%	70.7	6	1.4%	0.0	0	0.0%	62.4	85	20.2%	52.4	421	100.0%	0.0	0	0.0%	52.4	421	0.9%				
FTD Penalty	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	79.2	20	100.0%	79.2	20	100.0%	0.0	0	0.0%	79.2	20	0.0%				
FTE/ES	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	34.3	3	100.0%	0.0	0	0.0%	34.3	3	100.0%	0.0	0	0.0%	34.3	3	0.0%				
FTE/FTP Penalties	46.1	20	4.7%	25.0	2																													

TAXPAYER ADVOCATE SERVICE REGULAR CRITERIA CLOSURES - WAGE AND INVESTMENT

FOR THE PERIOD OCTOBER 1, 2004 TO MARCH 31, 2005

CORE ISSUE BY CRITERIA CODE

CORE ISSUE DESCRIPTION	HARDSHIP AS DEFINED BY RRA 98 (SECT. 7811(a))												OPERATIONAL DELAYS												Total (All Criteria)					
	1 - Significant Hardship			2 - Adverse Action			3 - Significant Cost			4 - Irreparable Injury			5 - Delay >30 Days			6 - No Response By Date Promised			7 - Systemic or Procedural Failure			TAS Total (Crit 1-7)			9 - Best Interest of TP			Total (All Criteria)		
	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% Total
Guaranteed Installment Agreement	0.0	0	0.0%	0.0	0	0.0%	4.0	1	10.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	71.9	9	90.0%	65.1	10	100.0%	0.0	0	0.0%	65.1	10	0.0%
Ind. Retirement Acct (IRA) Penalty	0.0	0	0.0%	67.0	1	0.6%	0.0	0	0.0%	0.0	0	0.0%	69.1	73	41.2%	72.5	42	23.7%	60.3	61	34.5%	66.9	177	100.0%	0.0	0	0.0%	66.9	177	0.4%
Informal Interest Abatement Request	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	5.0	1	1.4%	68.9	17	23.9%	69.1	9	12.7%	50.2	44	62.0%	56.5	71	100.0%	0.0	0	0.0%	56.5	71	0.1%
Injured Spouse Claim	26.8	397	35.0%	31.9	48	4.2%	16.6	18	1.6%	25.2	13	1.1%	56.9	183	16.1%	55.1	189	16.7%	53.3	283	24.9%	43.1	1131	99.6%	125.3	4	0.4%	43.4	1135	2.4%
Innocent Spouse (Form 8857)	129.0	31	10.8%	0.0	0	0.0%	367.0	2	0.7%	0.0	0	0.0%	196.4	48	16.7%	108.9	53	18.5%	167.0	143	49.8%	158.2	277	96.5%	45.9	10	3.5%	154.2	287	0.6%
Innocent Spouse Appeals	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	347.0	1	3.4%	0.0	0	0.0%	232.2	28	96.6%	236.2	29	100.0%	0.0	0	0.0%	236.2	29	0.1%
Installment Agreement - Other	40.2	54	11.8%	42.5	24	5.2%	71.0	18	3.9%	29.1	13	2.8%	49.9	76	16.6%	39.8	66	14.4%	68.6	208	45.3%	55.6	459	100.0%	0.0	0	0.0%	55.6	459	1.0%
Interest	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Interest Calculation	6.0	1	3.8%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	104.0	3	11.5%	0.0	0	0.0%	71.2	22	84.6%	72.5	26	100.0%	0.0	0	0.0%	72.5	26	0.1%
Invalid Dependent SSN/Name	14.5	2	8.0%	0.0	0	0.0%	0.0	0	0.0%	23.0	1	4.0%	85.8	6	24.0%	78.0	2	8.0%	44.7	13	52.0%	54.3	24	96.0%	27.0	1	4.0%	53.2	25	0.1%
Invalid Spouse/Dependent ITIN	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	116.0	1	5.9%	114.0	1	5.9%	63.1	15	88.2%	69.2	17	100.0%	0.0	0	0.0%	69.2	17	0.0%
Invalid SSN	5.8	4	10.5%	0.0	0	0.0%	43.0	1	2.6%	0.0	0	0.0%	95.5	10	26.3%	70.8	4	10.5%	98.3	19	50.0%	83.4	38	100.0%	0.0	0	0.0%	83.4	38	0.1%
IRS Offset	20.1	507	54.2%	14.9	56	6.0%	16.6	32	3.4%	30.9	27	2.9%	92.3	75	8.0%	115.7	53	5.7%	66.5	167	17.9%	39.8	917	98.1%	11.2	18	1.9%	39.3	935	2.0%
ITIN Merge	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	48.7	9	64.3%	108.3	3	21.4%	80.5	2	14.3%	66.0	14	100.0%	0.0	0	0.0%	66.0	14	0.0%
ITIN Refund Inquiry	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	27.0	2	11.8%	88.5	8	47.1%	74.4	7	41.2%	75.5	17	100.0%	0.0	0	0.0%	75.5	17	0.0%
Levy	49.2	980	47.8%	46.8	344	16.8%	46.5	76	3.7%	63.1	121	5.9%	91.2	80	3.9%	89.2	46	2.2%	70.4	376	18.3%	56.0	2023	98.6%	45.8	28	1.4%	55.9	2051	4.3%
Lien - Other	14.8	23	12.5%	48.5	18	9.8%	19.1	19	10.3%	34.9	8	4.3%	60.0	22	12.0%	25.4	17	9.2%	28.5	76	41.3%	31.5	183	99.5%	111.0	1	0.5%	32.0	184	0.4%
Lien Discharge	15.0	8	24.2%	0.0	0	0.0%	84.0	2	6.1%	0.0	0	0.0%	54.5	4	12.1%	0.0	0	0.0%	61.9	19	57.6%	51.0	33	100.0%	0.0	0	0.0%	51.0	33	0.1%
Lien Release	41.6	107	16.9%	27.6	50	7.9%	34.2	69	10.9%	47.4	48	7.6%	46.1	79	12.5%	33.7	74	11.7%	45.7	200	31.6%	41.0	627	99.2%	104.0	5	0.8%	41.5	632	1.3%
Lien Subordination	62.3	3	15.8%	100.0	4	21.1%	43.3	6	31.6%	22.0	2	10.5%	0.0	0	0.0%	0.0	0	0.0%	86.3	4	21.1%	65.1	19	100.0%	0.0	0	0.0%	65.1	19	0.0%
Lien Withdrawal	67.3	4	16.0%	0.0	0	0.0%	199.0	1	4.0%	0.0	0	0.0%	38.3	3	12.0%	0.0	0	0.0%	50.4	17	68.0%	57.6	25	100.0%	0.0	0	0.0%	57.6	25	0.1%
Lockbox	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Lost or Stolen Refunds	40.5	87	12.0%	24.2	5	0.7%	21.5	4	0.6%	17.3	7	1.0%	49.7	172	23.7%	49.4	201	27.6%	50.5	250	34.4%	48.1	726	99.9%	18.0	1	0.1%	48.1	727	1.5%
Math Error	35.0	23	6.6%	41.0	4	1.1%	0.0	0	0.0%	0.0	0	0.0%	56.8	93	26.6%	58.3	68	19.5%	58.6	161	46.1%	56.3	349	100.0%	0.0	0	0.0%	56.3	349	0.7%
Math Error ITIN	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	67.5	14	35.9%	68.0	8	20.5%	70.5	17	43.6%	68.9	39	100.0%	0.0	0	0.0%	68.9	39	0.1%
Missing/Incorrect Payments	43.7	7	1.5%	43.0	5	1.1%	131.0	3	0.6%	61.2	5	1.1%	75.8	132	27.8%	72.2	70	14.8%	78.0	252	53.2%	75.8	474	100.0%	0.0	0	0.0%	75.8	474	1.0%
Multiple/Mixed TIN	122.6	14	3.2%	421.0	3	0.7%	0.0	0	0.0%	0.0	0	0.0%	152.0	182	41.5%	103.4	86	19.6%	177.4	154	35.1%	152.3	439	100.0%	0.0	0	0.0%	152.3	439	0.9%
Name/Address Change	26.0	1	2.0%	0.0	0	0.0%	27.0	1	2.0%	0.0	0	0.0%	46.2	10	20.0%	54.0	1	2.0%	44.2	37	74.0%	44.1	50	100.0%	0.0	0	0.0%	44.1	50	0.1%
Non-Master File	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	214.3	9	33.3%	0.0	0	0.0%	122.3	18	66.7%	153.0	27	100.0%	0.0	0	0.0%	153.0	27	0.1%
Non-TAS	20.2	5	9.4%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	55.4	17	32.1%	58.4	10	18.9%	56.0	21	39.6%	52.8	53	100.0%	0.0	0	0.0%	52.8	53	0.1%
OIC - Doubt as to Collectibility	85.4	31	7.4%	100.3	20	4.8%	209.7	3	0.7%	106.2	21	5.0%	112.9	54	12.9%	59.2	37	8.9%	85.3	252	60.3%	89.2	418	100.0%	0.0	0	0.0%	89.2	418	0.9%
OIC - Doubt as to Liability	7.0	1	1.9%	37.5	2	3.8%	0.0	0	0.0%	134.0	1	1.9%	0.0	0	0.0%	123.4	10	19.2%	122.6	36	69.2%	117.3	50	96.2%	10.0	2	3.8%	113.2	52	0.1%
OIC - ETA	0.0	0	0.0%	38.0	1	2.9%	37.0	1	2.9%	20.0	2	5.7%	0.0	0	0.0%	20.7	3	8.6%	111.6	28	80.0%	94.4	35	100.0%	0.0	0	0.0%	94.4	35	0.1%
OIC Appeals	0.0	0	0.0%	0.0	0	0.0%	11.0	1	2.0%	0.0	0	0.0%	112.6	12	23.5%	47.0	1	2.0%	70.0	36	70.6%	78.6	50	98.0%	6.0	1	2.0%	77.2	51	0.1%
Open Audit	55.8	66	6.5%	52.0	20	2.0%	51.6	5	0.5%	151.7	13	1.3%	70.3	316	31.0%	66.6	259	25.4%	67.5	320	31.4%	68.1	999	98.1%	36.8	19	1.9%	67.5	1018	2.1%
Open AUR	28.4	8	1.2%	5.0	4	0.6%	140.0	1	0.1%	32.0	1	0.1%	67.2	192	28.4%	60.7	76	11.2%	61.4	370	54.7%	62.4	652	96.3%	32.0	25	3.7%	61.2	677	1.4%
Original Lien Filing	105.0	1	4.3%	0.0	0	0.0%	7.0	2	8.7%	28.3	3	13.0%	34.5	2	8.7%	0.0	0	0.0%	76.2	15	65.2%	61.6	23	100.0%	0.0	0	0.0%	61.6	23	0.0%
Other	29.3	3	2.0%	0.0	0	0.0%	30.0	2	1.3%	0.0	0	0.0%	51.8	15	9.8%	103.1	17	11.1%	53.8	78	51.0%	59.7	115	75.2%	179.2	38	24.8%	89.4	153	0.3%
Other Collection Issues	75.1	42	11.1%	91.8	14	3.7%	20.5	2	0.5%	44.8	13	3.4%	80.6	54	14.3%	94.4	25	6.6%	67.3	211	55.8%	72.0	361	95.5%	17.2	17	4.5%	69.5	378	0.8%
Other Document Processing Issues	29.3	14	3.6%	79.5	4	1.0%	39.0	1	0.3%	22.3	3	0.8%	68.9	109	27.9%	49.9	67	17.2%	73.6	192	49.2%	66.2	390	100.0%	0.0	0	0.0%	66.2	390	0.8%
Other Entity Issues	11.5	2	1.3%	0.0	0	0.0%	0.0	0	0.0%	93.7	3	2.0%	100.6	31	20.5%	69.0	23	15.2%	71.7	92	60.9%	76.9	151	100.0%	0.					

TAXPAYER ADVOCATE SERVICE REGULAR CRITERIA CLOSURES - WAGE AND INVESTMENT

FOR THE PERIOD OCTOBER 1, 2004 TO MARCH 31, 2005

CORE ISSUE BY CRITERIA CODE

CORE ISSUE DESCRIPTION	HARDSHIP AS DEFINED BY RRA 98 (SECT. 7811(a))												OPERATIONAL DELAYS												Total (All Criteria)					
	1 - Significant Hardship			2 - Adverse Action			3 - Significant Cost			4 - Irreparable Injury			5 - Delay >30 Days			6 - No Response By Date Promised			7 - Systemic or Procedural Failure			TAS Total (Crit 1-7)			9 - Best Interest of TP			Avg Age	# of Cases	% Total
	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% Total
Processing Amended Returns	57.9	253	8.0%	47.1	35	1.1%	61.2	29	0.9%	218.3	3	0.1%	104.0	951	30.3%	105.7	897	28.5%	84.4	975	31.0%	93.8	3143	100.0%	0.0	0	0.0%	93.8	3143	6.6%
Processing Original Return	38.0	282	13.2%	46.1	38	1.8%	78.0	25	1.2%	27.2	11	0.5%	75.2	559	26.1%	74.0	376	17.5%	72.2	832	38.8%	68.1	2123	99.1%	83.9	20	0.9%	68.3	2143	4.5%
Recons/SFR/6020b/Audit	87.6	93	4.8%	85.6	34	1.8%	113.5	19	1.0%	120.4	23	1.2%	107.6	504	26.1%	85.8	381	19.7%	105.7	846	43.8%	101.2	1900	98.4%	71.0	31	1.6%	100.7	1931	4.1%
Refund Statute	65.2	25	11.6%	0.0	0	0.0%	0.0	0	0.0%	214.0	1	0.5%	62.2	66	30.7%	56.0	44	20.5%	67.8	78	36.3%	64.0	214	99.5%	91.0	1	0.5%	64.2	215	0.5%
Restricted Interest	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Returned/Stopped Refunds	30.9	100	18.0%	20.0	10	1.8%	19.5	6	1.1%	32.0	1	0.2%	50.6	159	28.6%	51.3	139	25.0%	50.4	138	24.9%	46.2	553	99.6%	4.0	2	0.4%	46.1	555	1.2%
RPS (EITC Claim)	55.6	428	15.7%	56.5	38	1.4%	48.3	12	0.4%	43.8	19	0.7%	67.7	837	30.7%	64.2	781	28.6%	75.1	587	21.5%	66.0	2702	99.0%	41.6	28	1.0%	65.7	2730	5.7%
Scrambled SSN	74.0	11	3.2%	19.0	1	0.3%	0.0	0	0.0%	0.0	0	0.0%	135.5	145	41.5%	121.4	90	25.8%	150.1	101	28.9%	133.8	348	99.7%	1.0	1	0.3%	133.4	349	0.7%
Seizure and Sale	16.0	2	66.7%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	421.0	1	33.3%	0.0	0	0.0%	0.0	0	0.0%	151.0	3	100.0%	0.0	0	0.0%	151.0	3	0.0%
SS-4, Application for EIN	0.0	0	0.0%	0.0	0	0.0%	3.0	1	50.0%	0.0	0	0.0%	0.0	0	0.0%	24.0	1	50.0%	0.0	0	0.0%	13.5	2	100.0%	0.0	0	0.0%	13.5	2	0.0%
SSS Determinations	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	73.3	3	30.0%	35.0	2	20.0%	68.2	5	50.0%	63.1	10	100.0%	0.0	0	0.0%	63.1	10	0.0%
Stolen Identity	100.0	18	7.9%	99.3	4	1.8%	0.0	0	0.0%	0.0	0	0.0%	147.9	62	27.3%	170.5	46	20.3%	138.0	95	41.9%	143.6	225	99.1%	57.5	2	0.9%	142.9	227	0.5%
Streamlined Installment Agreement	45.6	13	15.1%	21.3	3	3.5%	9.5	2	2.3%	30.5	2	2.3%	84.9	15	17.4%	35.0	7	8.1%	66.3	44	51.2%	60.2	86	100.0%	0.0	0	0.0%	60.2	86	0.2%
Subchapter S Corp (F 2553)	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	63.3	14	100.0%	63.3	14	100.0%	0.0	0	0.0%	63.3	14	0.0%
Tax Questions	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	58.8	22	12.5%	31.7	13	7.4%	25.3	97	55.1%	31.5	132	75.0%	52.3	44	25.0%	36.7	176	0.4%
Tax Treaties	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	72.7	3	100.0%	72.7	3	100.0%	0.0	0	0.0%	72.7	3	0.0%
Taxpayer Rights	26.0	2	7.4%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	14.0	1	3.7%	0.0	0	0.0%	96.3	14	51.9%	83.2	17	63.0%	26.2	10	37.0%	62.1	27	0.1%
TDI - SFR/6020B	54.1	59	15.4%	72.2	12	3.1%	62.8	4	1.0%	71.2	6	1.6%	74.2	79	20.6%	67.3	48	12.5%	82.7	172	44.9%	73.8	380	99.2%	61.7	3	0.8%	73.7	383	0.8%
TE/GE Technical	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	65.0	1	50.0%	0.0	0	0.0%	65.0	1	50.0%	6.0	1	50.0%	35.5	2	0.0%
Technical/Procedural/Statute	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	40.0	10	100.0%	40.0	10	100.0%	0.0	0	0.0%	40.0	10	0.0%
TOP Offset	9.6	160	46.8%	11.6	11	3.2%	24.2	10	2.9%	14.2	6	1.8%	35.8	20	5.8%	45.4	17	5.0%	33.9	111	32.5%	21.6	335	98.0%	6.3	7	2.0%	21.3	342	0.7%
Trust Fund Recovery Penalty (TFRP)	157.3	10	8.0%	43.0	2	1.6%	105.0	1	0.8%	0.0	0	0.0%	120.6	31	24.8%	100.9	11	8.8%	121.8	70	56.0%	121.1	125	100.0%	0.0	0	0.0%	121.1	125	0.3%
Unable to Pay (CNC)	59.1	117	22.5%	57.4	49	9.4%	65.2	9	1.7%	53.9	37	7.1%	65.6	36	6.9%	102.3	21	4.0%	65.2	234	45.1%	63.8	503	96.9%	2.6	16	3.1%	61.9	519	1.1%
Undelivered Refunds	30.5	37	24.8%	9.0	1	0.7%	17.0	3	2.0%	14.0	1	0.7%	38.8	28	18.8%	48.3	17	11.4%	49.4	61	40.9%	41.4	148	99.3%	7.0	1	0.7%	41.1	149	0.3%
Unpostable Payment	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	83.0	7	100.0%	83.0	7	100.0%	0.0	0	0.0%	83.0	7	0.0%
Unpostable/Reject	19.1	58	36.7%	17.0	6	3.8%	7.0	1	0.6%	23.0	4	2.5%	74.4	37	23.4%	54.9	38	24.1%	52.4	14	8.9%	43.6	158	100.0%	0.0	0	0.0%	43.6	158	0.3%
<b>TOTAL</b>	<b>38.6</b>	<b>7527</b>	<b>15.8%</b>	<b>44.2</b>	<b>1395</b>	<b>2.9%</b>	<b>42.8</b>	<b>643</b>	<b>1.4%</b>	<b>50.7</b>	<b>675</b>	<b>1.4%</b>	<b>75.0</b>	<b>10293</b>	<b>21.6%</b>	<b>67.1</b>	<b>12292</b>	<b>25.8%</b>	<b>71.8</b>	<b>14293</b>	<b>30.0%</b>	<b>64.4</b>	<b>47118</b>	<b>98.9%</b>	<b>55.5</b>	<b>500</b>	<b>1.1%</b>	<b>64.4</b>	<b>47618</b>	<b>100.0%</b>
<b>Tot. of operational delay categories (criteria 5-7):</b>																			<b>77.4%</b>											

**TAXPAYER ADVOCATE SERVICE REGULAR CRITERIA CLOSURES - WAGE AND INVESTMENT**  
**FOR THE PERIOD OCTOBER 1, 2004 TO MARCH 31, 2005**  
**CORE ISSUE BY RELIEF GIVEN**

CORE ISSUE DESCRIPTION	TAO ISSUES												FULL OR PARTIAL RELIEF GIVEN												TOTAL		
	07 - TAO Issued Complied			08 - TAO Issued Appealed/Sustained			09 - TAO Issued Appealed/Modified			10 - TAO Issued Appealed/Rescinded			60 - Full Relief Individual Issue			61 - Full Relief Systemic Issue			70 - Partial Relief Individual Issue			71 - Partial Relief Systemic Issue			Avg	# of Cases	% Total
	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg	# of Cases	% Total
Account/Notice Inquiry	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	61.3	310	83.3%	71.0	26	7.0%	64.1	34	9.1%	169.5	2	0.5%	62.8	372	1.2%
Alien Taxation	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	80.8	25	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	80.8	25	0.1%
Appeals - Other	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	121.2	39	75.0%	157.0	8	15.4%	95.6	5	9.6%	0.0	0	0.0%	124.2	52	0.2%
Appeals/Other	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Application for Exempt Status	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	76.5	2	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	76.5	2	0.0%
Assessment Statute	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Back-up Withholding	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	78.0	81	82.7%	90.0	16	16.3%	123.0	1	1.0%	0.0	0	0.0%	80.4	98	0.3%
Bankruptcy	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	83.6	147	82.1%	64.5	13	7.3%	76.1	18	10.1%	36.0	1	0.6%	81.2	179	0.6%
CAP Appeals	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Carryback/Carryforward Claims	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	98.2	40	90.9%	132.3	4	9.1%	0.0	0	0.0%	0.0	0	0.0%	101.3	44	0.1%
CAWR/FUTA	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	77.1	57	90.5%	86.4	5	7.9%	75.0	1	1.6%	0.0	0	0.0%	77.8	63	0.2%
CDP Appeals	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	105.0	2	50.0%	161.0	1	25.0%	0.0	0	0.0%	109.0	1	25.0%	120.0	4	0.0%
Civil Penalties Other Than TFRP	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	83.1	60	89.6%	51.3	7	10.4%	0.0	0	0.0%	0.0	0	0.0%	79.8	67	0.2%
Closed AUR	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	69.1	917	81.9%	56.7	89	8.0%	80.6	112	10.0%	42.0	1	0.1%	69.2	1119	3.6%
Collection	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	48.7	15	83.3%	0.0	0	0.0%	76.0	3	16.7%	0.0	0	0.0%	53.3	18	0.1%
Collection Statute	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	100.5	32	78.0%	85.8	4	9.8%	76.6	5	12.2%	0.0	0	0.0%	96.2	41	0.1%
Copies of Rtns /Trans/Rpts/FOIA	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	25.9	1328	83.6%	22.5	170	10.7%	45.8	80	5.0%	38.5	10	0.6%	26.6	1588	5.1%
Credit Interest	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Criminal Investigation	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	61.8	4564	80.5%	57.2	734	12.9%	86.9	303	5.3%	59.0	68	1.2%	62.5	5669	18.1%
Direct Deposit	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	43.8	50	96.2%	9.0	1	1.9%	25.0	1	1.9%	0.0	0	0.0%	42.8	52	0.2%
Disaster Relief Claim	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Document Processing	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	65.4	18	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	65.4	18	0.1%
EFTPS	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	37.5	2	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	37.5	2	0.0%
EITC Certification (AUR)	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
EITC Certification (Filing status)	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	37.3	82	86.3%	19.1	13	13.7%	0.0	0	0.0%	0.0	0	0.0%	34.8	95	0.3%
EITC Certification (Qualifying child)	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	41.1	154	91.1%	41.4	7	4.1%	72.8	8	4.7%	0.0	0	0.0%	42.6	169	0.5%
EITC Recertification	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	76.6	305	77.0%	64.8	49	12.4%	95.4	37	9.3%	161.4	5	1.3%	78.2	396	1.3%
EITC Reconsideration	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	82.5	303	72.5%	72.3	47	11.2%	88.7	54	12.9%	85.7	14	3.3%	82.3	418	1.3%
Entity	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	62.0	12	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	62.0	12	0.0%
Estimated Tax Penalty	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	51.0	19	95.0%	0.0	0	0.0%	50.0	1	5.0%	0.0	0	0.0%	51.0	20	0.1%
Examination	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	41.5	2	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	41.5	2	0.0%
Examination Appeals	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	118.6	63	90.0%	114.2	5	7.1%	32.0	2	2.9%	0.0	0	0.0%	115.8	70	0.2%
Excess Collection	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	87.0	45	91.8%	82.0	2	4.1%	90.0	2	4.1%	0.0	0	0.0%	86.9	49	0.2%
Exclusion - Foreign Earned Inc	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	76.8	10	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	76.8	10	0.0%
Expedite Refund Request	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	45.6	1213	87.3%	38.5	98	7.1%	58.7	76	5.5%	1.0	2	0.1%	45.7	1389	4.4%
Foreign Tax Credit	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	48.0	1	100.0%	0.0	0	0.0%	0.0	0	0.0%	48.0	1	0.0%
Form 843	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	115.2	17	85.0%	136.0	1	5.0%	65.0	2	10.0%	0.0	0	0.0%	111.2	20	0.1%
Form W-7/IT101/TIN	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	70.7	539	79.9%	84.7	117	17.3%	108.0	19	2.8%	0.0	0	0.0%	74.2	675	2.2%
Formal Interest Abatement Request	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	106.5	22	91.7%	507.0	1	4.2%	12.0	1	4.2%	0.0	0	0.0%	119.2	24	0.1%
Forms/Publication Request	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	14.6	36	81.8%	10.5	2	4.5%	12.0	6	13.6%	0.0	0	0.0%	14.1	44	0.1%
FPLP (OPM)	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	66.0	27	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	66.0	27	0.1%
Retirement Income	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	66.0	27	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	66.0	27	0.1%

**TAXPAYER ADVOCATE SERVICE REGULAR CRITERIA CLOSURES - WAGE AND INVESTMENT**  
**FOR THE PERIOD OCTOBER 1, 2004 TO MARCH 31, 2005**  
**CORE ISSUE BY RELIEF GIVEN**

CORE ISSUE DESCRIPTION	TAO ISSUES												FULL OR PARTIAL RELIEF GIVEN												TOTAL		
	07 - TAO Issued Complied			08 - TAO Issued Appealed/Sustained			09 - TAO Issued Appealed/Modified			10 - TAO Issued Appealed/Rescinded			60 - Full Relief Individual Issue			61 - Full Relief Systemic Issue			70 - Partial Relief Individual Issue			71 - Partial Relief Systemic Issue			Avg	# of Cases	% Total
	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg	# of Cases	% Total
FPLP Fed. Contrator/ Vendor Pymnt	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
FPLP Fed. Emp. Trvl & Rmb Pymnt	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
FPLP Fed. Employee Salaries	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	49.1	14	93.3%	0.0	0	0.0%	122.0	1	6.7%	0.0	0	0.0%	53.9	15	0.0%
FPLP SSA Benefits	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	55.7	232	74.6%	58.5	37	11.9%	75.6	42	13.5%	0.0	0	0.0%	58.7	311	1.0%
FTD Penalty	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	73.0	23	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	73.0	23	0.1%
FTE/ES	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	63.5	41	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	63.5	41	0.1%
FTF/FTP Penalties	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	62.9	248	77.0%	92.8	15	4.7%	87.0	59	18.3%	0.0	0	0.0%	68.7	322	1.0%
Guaranteed Installment Agreement	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	61.9	9	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	61.9	9	0.0%
Ind. Retirement Acct (IRA) Penalty	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	69.5	143	94.1%	0.0	0	0.0%	79.4	9	5.9%	0.0	0	0.0%	70.1	152	0.5%
Informal Interest Abatement Request	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	61.5	23	88.5%	31.0	1	3.8%	26.5	2	7.7%	0.0	0	0.0%	57.6	26	0.1%
Injured Spouse Claim	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	46.5	814	87.5%	40.9	92	9.9%	71.6	24	2.6%	0.0	0	0.0%	46.6	930	3.0%
Innocent Spouse (Form 8857)	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	215.8	133	75.6%	229.5	13	7.4%	176.7	30	17.0%	0.0	0	0.0%	210.2	176	0.6%
Innocent Spouse Appeals	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	290.8	32	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	290.8	32	0.1%
Installment Agreement - Other	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	59.0	238	76.5%	68.3	41	13.2%	71.7	30	9.6%	44.0	2	0.6%	61.3	311	1.0%
Interest	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Interest Calculation	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	108.7	15	93.8%	0.0	0	0.0%	0.0	0	0.0%	6.0	1	6.3%	102.3	16	0.1%
Invalid Dependent SSN/Name	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	68.9	10	90.9%	0.0	0	0.0%	7.0	1	9.1%	0.0	0	0.0%	63.3	11	0.0%
Invalid Spouse/ Dependent ITIN	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	104.3	4	66.7%	140.0	1	16.7%	92.0	1	16.7%	0.0	0	0.0%	108.2	6	0.0%
Invalid SSN	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	77.9	36	92.3%	178.0	2	5.1%	0.0	0	0.0%	7.0	1	2.6%	81.2	39	0.1%
IRS Offset	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	59.9	373	78.2%	58.4	39	8.2%	68.5	60	12.6%	19.8	5	1.0%	60.4	477	1.5%
ITIN Merge	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	69.1	17	94.4%	69.0	1	5.6%	0.0	0	0.0%	0.0	0	0.0%	69.1	18	0.1%
ITIN Refund Inquiry	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	70.1	19	95.0%	0.0	0	0.0%	37.0	1	5.0%	0.0	0	0.0%	68.4	20	0.1%
Levy	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	65.9	991	80.0%	58.1	63	5.1%	70.3	185	14.9%	0.0	0	0.0%	66.2	1239	4.0%
Lien - Other	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	34.8	94	94.9%	68.0	1	1.0%	19.0	2	2.0%	27.5	2	2.0%	34.6	99	0.3%
Lien Discharge	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	54.6	28	90.3%	0.0	0	0.0%	31.7	3	9.7%	0.0	0	0.0%	52.4	31	0.1%
Lien Release	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	42.7	347	82.4%	42.0	50	11.9%	91.2	24	5.7%	0.0	0	0.0%	45.4	421	1.3%
Lien Subordination	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	76.8	16	61.5%	0.0	0	0.0%	71.2	10	38.5%	0.0	0	0.0%	74.6	26	0.1%
Lien Withdrawal	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	69.2	24	85.7%	40.5	2	7.1%	109.5	2	7.1%	0.0	0	0.0%	70.0	28	0.1%
Lockbox	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Lost or Stolen Refunds	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	51.9	401	83.2%	70.1	43	8.9%	48.6	38	7.9%	0.0	0	0.0%	53.3	482	1.5%
Math Error	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	58.7	240	97.2%	45.0	2	0.8%	205.8	5	2.0%	0.0	0	0.0%	61.5	247	0.8%
Math Error ITIN	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	72.5	33	89.2%	60.0	2	5.4%	120.0	1	2.7%	128.0	1	2.7%	74.6	37	0.1%
Missing/Incorrect Payments	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	76.9	312	81.0%	102.3	46	11.9%	91.9	27	7.0%	0.0	0	0.0%	81.0	385	1.2%
Multiple/Mixed TIN Name/Address Change	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	158.8	336	89.6%	169.8	33	8.8%	441.0	6	1.6%	0.0	0	0.0%	164.3	375	1.2%
Non-Master File	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	47.5	47	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	47.5	47	0.2%
Non-TAS	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	136.0	25	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	136.0	25	0.1%
OIC - Doubt as to Collectibility	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	50.7	26	72.2%	81.2	9	25.0%	35.0	1	2.8%	0.0	0	0.0%	57.9	36	0.1%
OIC - Doubt as to Liability	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	114.9	187	79.6%	108.8	15	6.4%	117.4	33	14.0%	0.0	0	0.0%	114.9	235	0.8%
OIC - ETA	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	105.9	15	78.9%	0.0	0	0.0%	73.5	4	21.1%	0.0	0	0.0%	99.1	19	0.1%
OIC Appeals	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	98.4	18	66.7%	0.0	0	0.0%	159.9	9	33.3%	0.0	0	0.0%	118.9	27	0.1%
Open Audit	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	94.6	25	75.8%	20.5	2	6.1%	19.6	5	15.2%	47.0	1	3.0%	77.3	33	0.1%
	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	75.5	484	78.8%	66.5	73	11.9%	96.5	55	9.0%	112.0	2	0.3%	76.4	614	2.0%

**TAXPAYER ADVOCATE SERVICE REGULAR CRITERIA CLOSURES - WAGE AND INVESTMENT**  
**FOR THE PERIOD OCTOBER 1, 2004 TO MARCH 31, 2005**  
**CORE ISSUE BY RELIEF GIVEN**

CORE ISSUE DESCRIPTION	TAO ISSUES												FULL OR PARTIAL RELIEF GIVEN												TOTAL		
	07 - TAO Issued Complied			08 - TAO Issued Appealed/Sustained			09 - TAO Issued Appealed/Modified			10 - TAO Issued Appealed/Rescinded			60 - Full Relief Individual Issue			61 - Full Relief Systemic Issue			70 - Partial Relief Individual Issue			71 - Partial Relief Systemic Issue			Avg	# of Cases	% Total
	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg	# of Cases	% Total
Open AUR	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	68.6	379	78.5%	57.1	54	11.2%	68.4	50	10.4%	0.0	0	0.0%	67.3	483	1.5%
Original Lien Filing	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	51.5	11	91.7%	0.0	0	0.0%	2.0	1	8.3%	0.0	0	0.0%	47.4	12	0.0%
Other	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	57.6	47	82.5%	26.8	6	10.5%	19.8	4	7.0%	0.0	0	0.0%	51.7	57	0.2%
Other Collection Issues	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	83.8	175	78.8%	73.1	8	3.6%	85.3	39	17.6%	0.0	0	0.0%	83.7	222	0.7%
Other Document Processing Issues	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	65.6	249	82.7%	56.4	48	15.9%	44.5	4	1.3%	0.0	0	0.0%	63.9	301	1.0%
Other Entity Issues	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	88.3	102	83.6%	47.2	18	14.8%	38.0	1	0.8%	14.0	1	0.8%	81.2	122	0.4%
Other Examination	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	101.4	81	72.3%	59.5	15	13.4%	87.1	16	14.3%	0.0	0	0.0%	93.7	112	0.4%
Other Interest	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	66.6	7	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	66.6	7	0.0%
Other Payment Issues	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	68.9	129	86.6%	101.0	14	9.4%	117.3	6	4.0%	0.0	0	0.0%	73.9	149	0.5%
Other Penalty Issues	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	62.5	81	88.0%	68.0	3	3.3%	38.0	6	6.5%	42.0	2	2.2%	60.6	92	0.3%
Other Refund Inquiries/Issues	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	59.3	484	82.7%	58.4	68	11.6%	91.3	31	5.3%	130.5	2	0.3%	61.1	585	1.9%
Other Tech.Proc, Statute Issues	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	68.2	79	80.6%	61.0	1	1.0%	53.4	15	15.3%	51.0	3	3.1%	65.3	98	0.3%
Payments/Credits	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	83.5	21	87.5%	29.0	1	4.2%	69.5	2	8.3%	0.0	0	0.0%	80.0	24	0.1%
Penalty	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	125.0	2	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	125.0	2	0.0%
Penalty Appeals	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	78.6	17	81.0%	55.0	1	4.8%	0.0	0	0.0%	76.3	3	14.3%	77.2	21	0.1%
Processing Amended Returns	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	74.6	1897	83.8%	71.4	219	9.7%	103.2	133	5.9%	135.9	16	0.7%	76.4	2265	7.2%
Processing Original Return	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	74.3	1422	84.4%	73.6	195	11.6%	75.6	67	4.0%	0.0	0	0.0%	74.3	1684	5.4%
Recons/SFR/6020b/Audit	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	117.9	928	78.0%	90.1	113	9.5%	133.1	141	11.8%	124.6	8	0.7%	117.1	1190	3.8%
Refund Statute	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	65.1	105	76.1%	115.3	16	11.6%	87.5	17	12.3%	0.0	0	0.0%	73.7	138	0.4%
Restricted Interest	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Returned/Stopped Refunds	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	48.6	387	87.6%	42.3	51	11.5%	135.0	4	0.9%	0.0	0	0.0%	48.7	442	1.4%
RPS (EITC Claim)	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	74.3	1065	77.5%	69.5	141	10.3%	96.3	146	10.6%	86.4	22	1.6%	76.3	1374	4.4%
Scrambled SSN	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	161.1	186	67.1%	144.5	57	20.6%	160.6	34	12.3%	0.0	0	0.0%	157.6	277	0.9%
Seizure and Sale	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	421.0	1	100.0%	0.0	0	0.0%	0.0	0	0.0%	421.0	1	0.0%
SS-4, Application for EIN	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	287.7	6	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	287.7	6	0.0%
SS8 Determinations	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	82.5	6	75.0%	64.0	1	12.5%	48.0	1	12.5%	0.0	0	0.0%	75.9	8	0.0%
Stolen Identity	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	167.2	145	87.3%	162.1	21	12.7%	0.0	0	0.0%	0.0	0	0.0%	166.6	166	0.5%
Streamlined Installment Agreement	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	68.7	56	87.5%	27.0	1	1.6%	63.0	7	10.9%	0.0	0	0.0%	67.4	64	0.2%
Subchapter S Corp (F 2553)	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	62.3	14	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	62.3	14	0.0%
Tax Questions	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	33.6	81	91.0%	8.5	2	2.2%	34.5	6	6.7%	0.0	0	0.0%	33.1	89	0.3%
Tax Treaties	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	134.0	1	50.0%	58.0	1	50.0%	0.0	0	0.0%	0.0	0	0.0%	96.0	2	0.0%
Taxpayer Rights	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	9.8	5	71.4%	17.0	2	28.6%	0.0	0	0.0%	0.0	0	0.0%	11.9	7	0.0%
TDI - SFR/6020B	217.0	1	0.4%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	81.4	228	81.4%	75.1	23	8.2%	81.3	28	10.0%	0.0	0	0.0%	81.3	280	0.9%
TE/GE Technical	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	89.8	4	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	89.8	4	0.0%
Technical/Procedural/ Statute	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	70.9	10	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	70.9	10	0.0%
TOP Offset	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	43.5	99	82.5%	28.8	5	4.2%	16.2	16	13.3%	0.0	0	0.0%	39.3	120	0.4%
Trust Fund Recovery Penalty (TFRP)	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	146.0	74	92.5%	60.5	2	2.5%	71.3	4	5.0%	0.0	0	0.0%	140.2	80	0.3%
Unable to Pay (CNC)	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	66.5	297	87.6%	45.4	10	2.9%	72.9	32	9.4%	0.0	0	0.0%	66.4	339	1.1%
Undelivered Refunds	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	44.3	104	88.9%	42.5	13	11.1%	0.0	0	0.0%	0.0	0	0.0%	44.1	117	0.4%
Unpostable Payment	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	232.0	2	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	232.0	2	0.0%
Unpostable/Reject	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	51.7	91	75.2%	31.6	18	14.9%	66.6	12	9.9%	0.0	0	0.0%	50.2	121	0.4%
<b>TOTAL</b>	<b>217.0</b>	<b>1</b>	<b>0.0%</b>	<b>0.0</b>	<b>0</b>	<b>0.0%</b>	<b>0.0</b>	<b>0</b>	<b>0.0%</b>	<b>0.0</b>	<b>0</b>	<b>0.0%</b>	<b>69.1</b>	<b>25688</b>	<b>82.2%</b>	<b>66.0</b>	<b>3133</b>	<b>10.0%</b>	<b>86.9</b>	<b>2264</b>	<b>7.2%</b>	<b>76.7</b>	<b>176</b>	<b>0.6%</b>	<b>70.1</b>	<b>31262</b>	<b>100.0%</b>

TAXPAYER ADVOCATE SERVICE REGULAR CRITERIA CLOSURES - WAGE AND INVESTMENT

FOR THE PERIOD OCTOBER 1, 2004 TO MARCH 31, 2005

CORE ISSUE BY RELIEF GIVEN (FINANCIAL HARDSHIP CASES)

CORE ISSUE DESCRIPTION	TAO ISSUES												FULL OR PARTIAL RELIEF GIVEN												TOTAL				
	07 - TAO Issued Complied			08 - TAO Issued Appealed/Sustained			09 - TAO Issued Appealed/Modified			10 - TAO Issued Appealed/Rescinded			60 - Full Relief Individual Issue			61 - Full Relief Systemic Issue			70 - Partial Relief Individual Issue			71 - Partial Relief Systemic Issue							
	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg	# of Cases			
Account/Notice Inquiry	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	33.1	14	93.3%	13.0	1	6.7%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	31.8	15
Alien Taxation	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	51.0	1	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	51.0	1
Appeals - Other	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Appeals/Other	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Application for Exempt Status	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Assessment Statute	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Back-up Withholding	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	89.5	23	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	89.5	23
Bankruptcy	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	67.6	41	80.4%	30.4	5	9.8%	29.8	4	7.8%	36.0	1	2.0%	60.4	51			
CAP Appeals	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Carryback/Carryforward Claims	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	120.3	3	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	120.3	3
CAWR/FUTA	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
CDP Appeals	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Civil Penalties Other Than TFRP	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Closed AUR	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	51.5	91	85.0%	43.8	5	4.7%	77.9	10	9.3%	42.0	1	0.9%	53.5	107			
Collection	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	69.7	3	75.0%	0.0	0	0.0%	4.0	1	25.0%	0.0	0	0.0%	53.3	4			
Collection Statute	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0			
Copies of Rtns/Trans/Rpts/FOIA	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	12.7	457	88.6%	11.6	50	9.7%	39.2	9	1.7%	0.0	0	0.0%	13.1	516			
Credit Interest	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0			
Criminal Investigation	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	49.3	455	85.0%	42.7	53	9.9%	87.0	27	5.0%	0.0	0	0.0%	50.5	535			
Direct Deposit	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	23.3	23	95.8%	9.0	1	4.2%	0.0	0	0.0%	0.0	0	0.0%	22.8	24			
Disaster Relief Claim	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0			
Document Processing	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	334.0	1	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	334.0	1			
EFTPS	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	29.0	1	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	29.0	1			
EITC Certification (AUR)	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0			
EITC Certification (Filing status)	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	53.5	10	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	53.5	10			
EITC Certification (Qualifying child)	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	31.1	79	95.2%	37.0	1	1.2%	54.7	3	3.6%	0.0	0	0.0%	32.1	83			
EITC Recertification	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	55.8	74	83.1%	61.3	13	14.6%	38.5	2	2.2%	0.0	0	0.0%	56.2	89			
EITC Reconsideration	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	74.4	49	89.1%	0.0	0	0.0%	37.0	3	5.5%	55.0	3	5.5%	71.3	55			
Entity	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	72.0	1	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	72.0	1			
Estimated Tax Penalty Examination	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0			
Examination Appeals	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	23.0	1	50.0%	0.0	0	0.0%	21.0	1	50.0%	0.0	0	0.0%	22.0	2			
Excess Collection	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0			
Exclusion - Foreign Earned Inc	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0			
Expedite Refund Request	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	34.1	770	87.1%	26.8	53	6.0%	47.0	61	6.9%	0.0	0	0.0%	34.5	884			
Foreign Tax Credit	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0			
Form 843	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0			
Form W-7/ITI/TIN	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	25.6	7	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	25.6	7			
Formal Interest Abatement Request	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0			
Forms/Publication Request	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0			
FPLP (OPM)	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0			
Retirement Income	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	71.7	18	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	71.7	18			

TAXPAYER ADVOCATE SERVICE REGULAR CRITERIA CLOSURES - WAGE AND INVESTMENT

FOR THE PERIOD OCTOBER 1, 2004 TO MARCH 31, 2005

CORE ISSUE BY RELIEF GIVEN (FINANCIAL HARDSHIP CASES)

CORE ISSUE DESCRIPTION	TAO ISSUES												FULL OR PARTIAL RELIEF GIVEN												TOTAL	
	07 - TAO Issued Complied			08 - TAO Issued Appealed/Sustained			09 - TAO Issued Appealed/Modified			10 - TAO Issued Appealed/Rescinded			60 - Full Relief Individual Issue			61 - Full Relief Systemic Issue			70 - Partial Relief Individual Issue			71 - Partial Relief Systemic Issue				
	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg	# of Cases
FLPL Fed. Contractor/ Vendor Pymnt	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
FLPL Fed. Emp. Trvl & Rmb Pymnt	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
FLPL Fed. Employee Salaries	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	57.1	11	91.7%	0.0	0	0.0%	122.0	1	8.3%	0.0	0	0.0%	62.5	12
FLPL SSA Benefits	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	51.2	189	77.5%	57.9	29	11.9%	55.2	26	10.7%	0.0	0	0.0%	52.4	244
FTD Penalty	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
FTE/ES	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
FTF/FTP Penalties	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	77.9	21	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	77.9	21
Guaranteed Installment Agreement	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Ind. Retirement Acct (IRA) Penalty	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	76.7	3	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	76.7	3
Informal Interest Abatement Request	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	5.0	1	100.0%	0.0	0	0.0%	5.0	1
Injured Spouse Claim	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	30.9	333	90.2%	26.4	28	7.6%	34.0	8	2.2%	0.0	0	0.0%	30.7	369
Innocent Spouse (Form 8857)	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	179.9	19	82.6%	27.0	1	4.3%	221.3	3	13.0%	0.0	0	0.0%	178.7	23
Innocent Spouse Appeals	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Installment Agreement - Other	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	50.4	59	83.1%	0.0	0	0.0%	55.1	11	15.5%	3.0	1	1.4%	50.5	71
Interest	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Interest Calculation	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	6.0	1	100.0%	6.0	1
Invalid Dependent SSN/Name	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	14.5	2	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	14.5	2
Invalid Spouse. Dependent ITIN	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Invalid SSN	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	20.0	3	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	20.0	3
IRS Offset	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	26.4	199	78.7%	25.7	13	5.1%	33.9	37	14.6%	23.8	4	1.6%	27.4	253
ITIN Merge	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
ITIN Refund Inquiry	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Levy	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	58.8	744	80.3%	52.8	43	4.6%	56.2	140	15.1%	0.0	0	0.0%	58.1	927
Lien - Other	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	28.9	37	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	28.9	37
Lien Discharge	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	33.6	11	78.6%	0.0	0	0.0%	31.7	3	21.4%	0.0	0	0.0%	33.2	14
Lien Release	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	42.9	136	83.4%	42.3	19	11.7%	29.3	8	4.9%	0.0	0	0.0%	42.2	163
Lien Subordination	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	55.8	11	73.3%	0.0	0	0.0%	33.0	4	26.7%	0.0	0	0.0%	49.7	15
Lien Withdrawal	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	83.1	14	93.3%	0.0	0	0.0%	199.0	1	6.7%	0.0	0	0.0%	90.8	15
Lockbox	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Lost or Stolen Refunds	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	50.8	55	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	50.8	55
Math Error	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	47.9	17	94.4%	0.0	0	0.0%	5.0	1	5.6%	0.0	0	0.0%	45.5	18
Math Error ITIN	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Missing/Incorrect Payments	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	47.5	14	93.3%	0.0	0	0.0%	278.0	1	6.7%	0.0	0	0.0%	62.9	15
Multiple/Mixed TIN	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	177.2	19	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	177.2	19
Name/Address Change	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	26.5	2	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	26.5	2
Non-Master File	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Non-TAS	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	19.0	3	60.0%	26.0	1	20.0%	35.0	1	20.0%	0.0	0	0.0%	23.6	5
OIC - Doubt as to Collectibility	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	126.3	35	92.1%	25.5	2	5.3%	13.0	1	2.6%	0.0	0	0.0%	118.0	38
OIC - Doubt as to Liability	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	33.0	2	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	33.0	2
OIC - ETA	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	37.0	1	50.0%	0.0	0	0.0%	38.0	1	50.0%	0.0	0	0.0%	37.5	2
OIC Appeals	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Open Audit	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	61.5	50	92.6%	81.5	2	3.7%	148.5	2	3.7%	0.0	0	0.0%	65.4	54

**TAXPAYER ADVOCATE SERVICE REGULAR CRITERIA CLOSURES - WAGE AND INVESTMENT  
FOR THE PERIOD OCTOBER 1, 2004 TO MARCH 31, 2005  
CORE ISSUE BY RELIEF GIVEN (FINANCIAL HARDSHIP CASES)**

CORE ISSUE DESCRIPTION	TAO ISSUES												FULL OR PARTIAL RELIEF GIVEN												TOTAL	
	07 - TAO Issued Complied			08 - TAO Issued Appealed/Sustained			09 - TAO Issued Appealed/Modified			10 - TAO Issued Appealed/Rescinded			60 - Full Relief Individual Issue			61 - Full Relief Systemic Issue			70 - Partial Relief Individual Issue			71 - Partial Relief Systemic Issue				
	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases
Open AUR	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	91.3	3	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	91.3	3
Original Lien Filing	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	39.7	3	75.0%	0.0	0	0.0%	2.0	1	25.0%	0.0	0	0.0%	30.3	4
Other	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	30.3	4	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	30.3	4
Other Collection Issues	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	97.8	34	87.2%	0.0	0	0.0%	129.4	5	12.8%	0.0	0	0.0%	101.8	39
Other Document Processing Issues	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	48.3	22	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	48.3	22
Other Entity Issues	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	93.7	3	75.0%	18.0	1	25.0%	0.0	0	0.0%	0.0	0	0.0%	74.8	4
Other Examination	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	35.8	5	83.3%	0.0	0	0.0%	281.0	1	16.7%	0.0	0	0.0%	76.7	6
Other Interest	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Other Payment Issues	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	22.7	3	50.0%	75.0	1	16.7%	44.0	2	33.3%	0.0	0	0.0%	38.5	6
Other Penalty Issues	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	55.0	1	50.0%	0.0	0	0.0%	4.0	1	50.0%	0.0	0	0.0%	29.5	2
Other Refund Inquiries/Issues	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	32.9	53	86.9%	30.5	4	6.6%	80.5	4	6.6%	0.0	0	0.0%	35.9	61
Other Tech.Proc, Statute Issues	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Payments/Credits	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Penalty	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Penalty Appeals	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Processing Amended Returns	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	64.6	219	90.5%	66.8	18	7.4%	66.0	5	2.1%	0.0	0	0.0%	64.8	242
Processing Original Return	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	56.4	206	94.9%	20.0	7	3.2%	16.5	4	1.8%	0.0	0	0.0%	54.5	217
Recons/SFR/6020b/Audit	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	126.0	97	89.0%	70.5	10	9.2%	54.0	2	1.8%	0.0	0	0.0%	119.6	109
Refund Statute	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	88.0	3	60.0%	0.0	0	0.0%	85.0	2	40.0%	0.0	0	0.0%	86.8	5
Restricted Interest	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Returned/Stopped Refunds	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	34.5	74	91.4%	19.0	7	8.6%	0.0	0	0.0%	0.0	0	0.0%	33.2	81
RPS (EITC Claim)	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	65.1	235	80.5%	60.5	23	7.9%	82.4	30	10.3%	49.0	4	1.4%	66.3	292
Scrambled SSN	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	204.9	10	76.9%	0.0	0	0.0%	19.7	3	23.1%	0.0	0	0.0%	162.2	13
Seizure and Sale	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
SS-4, Application for EIN	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	3.0	1	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	3.0	1
SS8 Determinations	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Stolen Identity	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	138.8	18	75.0%	77.2	6	25.0%	0.0	0	0.0%	0.0	0	0.0%	123.4	24
Streamlined Installment Agreement	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	41.8	18	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	41.8	18
Subchapter S Corp (F 2553)	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Tax Questions	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Tax Treaties	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Taxpayer Rights	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
TDI - SFR/6020B	217.0	1	1.8%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	62.8	52	94.5%	14.0	2	3.6%	0.0	0	0.0%	0.0	0	0.0%	63.8	55
TE/GE Technical	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Technical/Procedural/ Statute	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
TOP Offset	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	26.8	26	66.7%	20.3	3	7.7%	20.3	10	25.6%	0.0	0	0.0%	24.6	39
Trust Fund Recovery Penalty (TFRP)	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	163.6	11	91.7%	0.0	0	0.0%	81.0	1	8.3%	0.0	0	0.0%	156.8	12
Unable to Pay (CNC)	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	64.5	128	90.8%	29.5	2	1.4%	82.6	11	7.8%	0.0	0	0.0%	65.4	141
Undelivered Refunds	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	42.6	28	90.3%	15.0	3	9.7%	0.0	0	0.0%	0.0	0	0.0%	40.0	31
Unpostable Payment	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Unpostable/Reject	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	26.3	32	82.1%	13.6	7	17.9%	0.0	0	0.0%	0.0	0	0.0%	24.0	39
<b>TOTAL</b>	<b>217.0</b>	<b>1</b>	<b>0.0%</b>	<b>0.0</b>	<b>0</b>	<b>0.0%</b>	<b>0.0</b>	<b>0</b>	<b>0.0%</b>	<b>0.0</b>	<b>0</b>	<b>0.0%</b>	<b>49.1</b>	<b>5402</b>	<b>86.0%</b>	<b>38.9</b>	<b>414</b>	<b>6.6%</b>	<b>57.7</b>	<b>453</b>	<b>7.2%</b>	<b>36.2</b>	<b>15</b>	<b>0.2%</b>	<b>49.1</b>	<b>6285</b>

**TAXPAYER ADVOCATE SERVICE REGULAR CRITERIA CLOSURES - WAGE AND INVESTMENT**  
**FOR THE PERIOD OCTOBER 1, 2004 TO MARCH 31, 2005**  
**CORE ISSUE BY RELIEF GIVEN (SYSTEMIC HARDSHIP CASES)**

CORE ISSUE DESCRIPTION	TAO ISSUES												FULL OR PARTIAL RELIEF GIVEN												TOTAL		
	07 - TAO Issued			08 - TAO Issued			09 - TAO Issued			10 - TAO Issued			60 - Full Relief			61 - Full Relief			70 - Partial Relief			71 - Partial Relief			Avg	# of Cases	% Total
	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg	# of Cases	% Total
Account/Notice Inquiry	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	62.7	296	85.8%	73.3	25	7.2%	48.5	22	6.4%	169.5	2	0.6%	63.1	345	1.4%
Alien Taxation	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	82.1	24	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	82.1	24	0.1%
Appeals - Other	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	123.2	38	76.0%	150.6	7	14.0%	95.6	5	10.0%	0.0	0	0.0%	124.2	50	0.2%
Appeals/Other	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Application for Exempt Status	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	76.5	2	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	76.5	2	0.0%
Assessment Statute	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Back-up Withholding	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	73.4	58	78.4%	95.1	15	20.3%	123.0	1	1.4%	0.0	0	0.0%	78.5	74	0.3%
Bankruptcy	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	89.8	106	82.8%	85.9	8	6.3%	89.4	14	10.9%	0.0	0	0.0%	89.5	128	0.5%
CAP Appeals	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Carryback/Carryforward Claims	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	98.9	36	90.0%	132.3	4	10.0%	0.0	0	0.0%	0.0	0	0.0%	102.3	40	0.2%
CAWR/FUTA	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	75.6	56	90.3%	86.4	5	8.1%	75.0	1	1.6%	0.0	0	0.0%	76.5	62	0.3%
CDP Appeals	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	105.0	2	50.0%	161.0	1	25.0%	0.0	0	0.0%	109.0	1	25.0%	120.0	4	0.0%
Civil Penalties Other Than TFRP	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	83.6	58	89.2%	51.3	7	10.8%	0.0	0	0.0%	0.0	0	0.0%	80.1	65	0.3%
Closed AUR	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	71.0	826	82.0%	58.0	82	8.1%	79.5	99	9.8%	0.0	0	0.0%	70.8	1007	4.1%
Collection	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	112.0	2	100.0%	0.0	0	0.0%	112.0	2	0.0%
Collection Statute	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	111.4	28	75.7%	85.8	4	10.8%	76.6	5	13.5%	0.0	0	0.0%	103.9	37	0.2%
Copies of Rtns/Trans/Rpts/FOIA	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	32.8	871	81.7%	27.1	120	11.3%	49.1	66	6.2%	39.6	9	0.8%	33.2	1066	4.3%
Credit Interest	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Criminal Investigation	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	63.2	4109	80.1%	58.3	681	13.3%	86.9	276	5.4%	58.4	65	1.3%	63.7	5131	20.9%
Direct Deposit	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	63.2	22	95.7%	0.0	0	0.0%	25.0	1	4.3%	0.0	0	0.0%	61.5	23	0.1%
Disaster Relief Claim	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Document Processing	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
EFTPS	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
EITC Certification (AUR)	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
EITC Certification (Filing status)	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	35.3	71	84.5%	19.1	13	15.5%	0.0	0	0.0%	0.0	0	0.0%	32.8	84	0.3%
EITC Certification (Qualifying child)	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	51.5	75	87.2%	42.2	6	7.0%	83.6	5	5.8%	0.0	0	0.0%	52.7	86	0.3%
EITC Recertification	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	83.2	231	76.5%	66.1	36	11.9%	98.4	31	10.3%	101.3	4	1.3%	83.0	302	1.2%
EITC Reconsideration	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	84.1	254	70.9%	73.2	46	12.8%	90.6	47	13.1%	94.1	11	3.1%	83.9	358	1.5%
Entity	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	53.9	10	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	53.9	10	0.0%
Estimated Tax Penalty	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	51.0	19	95.0%	0.0	0	0.0%	50.0	1	5.0%	0.0	0	0.0%	51.0	20	0.1%
Examination	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	54.0	1	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	54.0	1	0.0%
Examination Appeals	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	121.3	60	90.9%	114.2	5	7.6%	43.0	1	1.5%	0.0	0	0.0%	119.6	66	0.3%
Excess Collection	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	88.1	42	91.3%	82.0	2	4.3%	90.0	2	4.3%	0.0	0	0.0%	88.0	46	0.2%
Exclusion - Foreign Earned Inc	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	76.8	10	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	76.8	10	0.0%
Expedite Refund Request	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	65.5	443	88.8%	52.2	45	9.0%	130.7	10	2.0%	1.0	1	0.2%	65.5	499	2.0%
Foreign Tax Credit	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	48.0	1	100.0%	0.0	0	0.0%	0.0	0	0.0%	48.0	1	0.0%
Form 843	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	120.8	14	82.4%	136.0	1	5.9%	65.0	2	11.8%	0.0	0	0.0%	115.1	17	0.1%
Form W-7/IT101IN	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	71.5	527	79.5%	84.7	117	17.6%	108.0	19	2.9%	0.0	0	0.0%	74.8	663	2.7%
Formal Interest Abatement Request	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	103.3	21	91.3%	507.0	1	4.3%	12.0	1	4.3%	0.0	0	0.0%	116.9	23	0.1%
Forms/Publication Request	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	14.6	36	81.8%	10.5	2	4.5%	12.0	6	13.6%	0.0	0	0.0%	14.1	44	0.2%
FPLP (OPM)	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	64.1	7	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	64.1	7	0.0%
Retirement Income	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	64.1	7	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	64.1	7	0.0%
FPLP Fed. Contractor/Vendor Pymnt	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%

**TAXPAYER ADVOCATE SERVICE REGULAR CRITERIA CLOSURES - WAGE AND INVESTMENT**  
**FOR THE PERIOD OCTOBER 1, 2004 TO MARCH 31, 2005**  
**CORE ISSUE BY RELIEF GIVEN (SYSTEMIC HARDSHIP CASES)**

CORE ISSUE DESCRIPTION	TAO ISSUES									FULL OR PARTIAL RELIEF GIVEN												TOTAL					
	07 - TAO Issued			08 - TAO Issued			09 - TAO Issued			10 - TAO Issued			60 - Full Relief			61 - Full Relief			70 - Partial Relief			71 - Partial Relief			Avg	# of Cases	% Total
	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg	# of Cases	% Total
FLPL Fed. Emp. Trvl & Rmb Pymnt	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
FLPL Fed. Employee Salaries	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	20.0	2	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	20.0	2	0.0%
FLPL SSA Benefits	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	75.5	43	71.7%	52.0	1	1.7%	108.8	16	26.7%	0.0	0	0.0%	84.0	60	0.2%
FTD Penalty	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	72.7	22	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	72.7	22	0.1%
FTE/ES	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	64.4	40	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	64.4	40	0.2%
FTF/FTP Penalties	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	61.6	227	76.9%	66.4	14	4.7%	91.6	54	18.3%	0.0	0	0.0%	67.3	295	1.2%
Guaranteed Installment Agreement	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	57.5	6	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	57.5	6	0.0%
Ind. Retirement Acct (IRA) Penalty	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	69.0	138	93.9%	0.0	0	0.0%	79.4	9	6.1%	0.0	0	0.0%	69.6	147	0.6%
Informal Interest Abatement Request	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	61.5	23	92.0%	31.0	1	4.0%	48.0	1	4.0%	0.0	0	0.0%	59.7	25	0.1%
Injured Spouse Claim	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	57.3	481	85.7%	47.3	64	11.4%	90.4	16	2.9%	0.0	0	0.0%	57.1	561	2.3%
Innocent Spouse (Form 8857)	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	221.8	114	77.6%	249.5	11	7.5%	181.1	22	15.0%	0.0	0	0.0%	217.8	147	0.6%
Innocent Spouse Appeals	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	290.2	29	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	290.2	29	0.1%
Installment Agreement - Other	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	61.8	179	77.5%	72.7	33	14.3%	81.4	19	8.2%	0.0	0	0.0%	65.0	231	0.9%
Interest	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Interest Calculation	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	108.7	15	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	108.7	15	0.1%
Invalid Dependent SSN/Name	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	82.5	8	88.9%	0.0	0	0.0%	7.0	1	11.1%	0.0	0	0.0%	74.1	9	0.0%
Invalid Spouse/Dependent ITIN	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	104.3	4	66.7%	140.0	1	16.7%	92.0	1	16.7%	0.0	0	0.0%	108.2	6	0.0%
Invalid SSN	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	79.3	30	90.9%	178.0	2	6.1%	0.0	0	0.0%	7.0	1	3.0%	83.1	33	0.1%
IRS Offset	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	98.8	168	79.6%	69.3	24	11.4%	135.4	19	9.0%	0.0	0	0.0%	98.8	211	0.9%
ITIN Merge	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	65.4	16	94.1%	69.0	1	5.9%	0.0	0	0.0%	0.0	0	0.0%	65.6	17	0.1%
ITIN Refund Inquiry	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	70.1	19	95.0%	0.0	0	0.0%	37.0	1	5.0%	0.0	0	0.0%	68.4	20	0.1%
Levy	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	87.4	247	79.2%	69.6	20	6.4%	114.2	45	14.4%	0.0	0	0.0%	90.1	312	1.3%
Lien - Other	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	35.2	57	91.9%	68.0	1	1.6%	19.0	2	3.2%	27.5	2	3.2%	35.0	62	0.3%
Lien Discharge	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	68.2	17	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	68.2	17	0.1%
Lien Release	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	42.6	211	83.7%	41.8	31	12.3%	152.7	10	4.0%	0.0	0	0.0%	46.8	252	1.0%
Lien Subordination	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Lien Withdrawal	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	49.8	10	83.3%	40.5	2	16.7%	0.0	0	0.0%	0.0	0	0.0%	48.3	12	0.0%
Lockbox	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Lost or Stolen Refunds	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	52.1	346	81.6%	73.2	41	9.7%	48.0	37	8.7%	0.0	0	0.0%	53.8	424	1.7%
Math Error	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	59.5	223	97.4%	45.0	2	0.9%	256.0	4	1.7%	0.0	0	0.0%	62.8	229	0.9%
Math Error ITIN	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	73.1	31	88.6%	60.0	2	5.7%	120.0	1	2.9%	128.0	1	2.9%	75.3	35	0.1%
Missing/Incorrect Payments	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	78.4	291	80.6%	102.9	45	12.5%	82.7	25	6.9%	0.0	0	0.0%	81.8	361	1.5%
Multiple/Mixed TIN	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	157.7	317	89.3%	172.7	32	9.0%	441.0	6	1.7%	0.0	0	0.0%	163.8	355	1.4%
Name/Address Change	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	49.1	43	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	49.1	43	0.2%
Non-Master File	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	127.1	24	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	127.1	24	0.1%
Non-TAS	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	52.4	22	73.3%	88.1	8	26.7%	0.0	0	0.0%	0.0	0	0.0%	61.9	30	0.1%
OIC - Doubt as to Collectibility	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	112.3	152	79.2%	129.6	12	6.3%	97.1	28	14.6%	0.0	0	0.0%	111.1	192	0.8%
OIC - Doubt as to Liability	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	117.1	13	76.5%	0.0	0	0.0%	73.5	4	23.5%	0.0	0	0.0%	106.8	17	0.1%
OIC - ETA	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	112.6	5	41.7%	0.0	0	0.0%	199.1	7	58.3%	0.0	0	0.0%	163.1	12	0.0%
OIC Appeals	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	96.2	24	85.7%	20.5	2	7.1%	43.0	1	3.6%	47.0	1	3.6%	87.1	28	0.1%
Open Audit	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	77.1	434	78.9%	65.7	69	12.5%	90.1	45	8.2%	112.0	2	0.4%	76.9	550	2.2%
Open AUR	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	68.5	366	78.7%	57.8	52	11.2%	72.7	47	10.1%	0.0	0	0.0%	67.7	465	1.9%
Original Lien Filing	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	35.0	2	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	35.0	2	0.0%
Other	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	60.2	43	81.1%	26.8	6	11.3%	19.8	4	7.5%	0.0	0	0.0%	53.4	53	0.2%

**TAXPAYER ADVOCATE SERVICE REGULAR CRITERIA CLOSURES - WAGE AND INVESTMENT  
FOR THE PERIOD OCTOBER 1, 2004 TO MARCH 31, 2005  
CORE ISSUE BY RELIEF GIVEN (SYSTEMIC HARDSHIP CASES)**

CORE ISSUE DESCRIPTION	TAO ISSUES												FULL OR PARTIAL RELIEF GIVEN												TOTAL		
	07 - TAO Issued			08 - TAO Issued			09 - TAO Issued			10 - TAO Issued			60 - Full Relief			61 - Full Relief			70 - Partial Relief			71 - Partial Relief			Avg	# of Cases	% Total
	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg	# of Cases	% Total
Other Collection Issues	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	80.4	141	78.3%	73.1	8	4.4%	77.1	31	17.2%	0.0	0	0.0%	79.5	180	0.7%
Other Document Processing Issues	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	67.3	227	82.2%	56.2	45	16.3%	44.5	4	1.4%	0.0	0	0.0%	65.2	276	1.1%
Other Entity Issues	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	88.3	95	83.3%	48.9	17	14.9%	38.0	1	0.9%	14.0	1	0.9%	81.3	114	0.5%
Other Examination	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	105.6	75	71.4%	59.5	15	14.3%	74.1	15	14.3%	0.0	0	0.0%	94.5	105	0.4%
Other Interest	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	66.6	7	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	66.6	7	0.0%
Other Payment Issues	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	72.8	118	88.7%	114.7	11	8.3%	154.0	4	3.0%	0.0	0	0.0%	78.7	133	0.5%
Other Penalty Issues	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	63.1	78	88.6%	68.0	3	3.4%	44.8	5	5.7%	42.0	2	2.3%	61.8	88	0.4%
Other Refund Inquiries/Issues	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	62.6	431	82.3%	60.1	64	12.2%	92.9	27	5.2%	130.5	2	0.4%	64.1	524	2.1%
Other Tech.Proc. Statute Issues	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	69.3	76	80.0%	61.0	1	1.1%	53.4	15	15.8%	51.0	3	3.2%	66.1	95	0.4%
Payments/Credits	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	83.5	21	87.5%	29.0	1	4.2%	69.5	2	8.3%	0.0	0	0.0%	80.0	24	0.1%
Penalty	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	125.0	2	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	125.0	2	0.0%
Penalty Appeals	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	72.9	14	77.8%	55.0	1	5.6%	0.0	0	0.0%	76.3	3	16.7%	72.4	18	0.1%
Processing Amended Returns	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	75.9	1678	83.3%	71.8	201	10.0%	109.0	119	5.9%	135.9	16	0.8%	77.9	2014	8.2%
Processing Original Return	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	77.3	1216	83.7%	76.3	179	12.3%	83.9	58	4.0%	0.0	0	0.0%	77.4	1453	5.9%
Recons/SFR/6020b/Audit	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	116.9	831	77.2%	92.0	103	9.6%	135.7	134	12.5%	124.6	8	0.7%	116.9	1076	4.4%
Refund Statute	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	65.1	91	76.5%	115.1	15	12.6%	95.6	13	10.9%	0.0	0	0.0%	74.7	119	0.5%
Restricted Interest	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Returned/Stopped Refunds	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	52.0	313	86.9%	46.0	44	12.2%	149.7	3	0.8%	0.0	0	0.0%	52.1	360	1.5%
RPS (EITC Claim)	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	76.9	830	77.6%	71.3	118	11.0%	100.0	116	10.9%	93.2	5	0.5%	78.9	1069	4.3%
Scrambled SSN	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	158.6	176	67.2%	146.5	56	21.4%	178.2	30	11.5%	0.0	0	0.0%	158.3	262	1.1%
Seizure and Sale	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	421.0	1	100.0%	0.0	0	0.0%	0.0	0	0.0%	421.0	1	0.0%
SS-4, Application for EIN	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
SS8 Determinations	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	82.5	6	75.0%	64.0	1	12.5%	48.0	1	12.5%	0.0	0	0.0%	75.9	8	0.0%
Stolen Identity	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	171.9	126	89.4%	196.1	15	10.6%	0.0	0	0.0%	0.0	0	0.0%	174.5	141	0.6%
Streamlined Installment Agreement	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	81.4	38	86.4%	27.0	1	2.3%	86.2	5	11.4%	0.0	0	0.0%	80.8	44	0.2%
Subchapter S Corp (F 2553)	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	62.3	14	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	62.3	14	0.1%
Tax Questions	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	33.8	80	90.9%	8.5	2	2.3%	34.5	6	6.8%	0.0	0	0.0%	33.3	88	0.4%
Tax Treaties	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	134.0	1	50.0%	58.0	1	50.0%	0.0	0	0.0%	0.0	0	0.0%	96.0	2	0.0%
Taxpayer Rights	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	6.3	4	66.7%	17.0	2	33.3%	0.0	0	0.0%	0.0	0	0.0%	9.8	6	0.0%
TDI - SFR/6020B	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	86.8	176	80.0%	83.6	20	9.1%	83.9	24	10.9%	0.0	0	0.0%	86.2	220	0.9%
TE/GE Technical	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	89.8	4	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	89.8	4	0.0%
Technical/Procedural/ Statute	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	96.0	7	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	96.0	7	0.0%
TOP Offset	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	50.9	67	90.5%	48.0	1	1.4%	9.3	6	8.1%	0.0	0	0.0%	47.5	74	0.3%
Trust Fund Recovery Penalty (TFRP)	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	143.0	63	92.6%	60.5	2	2.9%	68.0	3	4.4%	0.0	0	0.0%	137.2	68	0.3%
Unable to Pay (CNC)	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	67.6	168	88.9%	0.0	0	0.0%	67.8	21	11.1%	0.0	0	0.0%	67.6	189	0.8%
Undelivered Refunds	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	45.0	76	89.4%	46.2	9	10.6%	0.0	0	0.0%	0.0	0	0.0%	45.1	85	0.3%
Unpostable Payment	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	232.0	2	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	232.0	2	0.0%
Unpostable/Reject	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	65.5	59	72.8%	42.1	10	12.3%	66.6	12	14.8%	0.0	0	0.0%	62.8	81	0.3%
<b>TOTAL</b>	<b>0.0</b>	<b>0</b>	<b>0.0%</b>	<b>74.4</b>	<b>20106</b>	<b>81.7%</b>	<b>70.2</b>	<b>2658</b>	<b>10.8%</b>	<b>95.2</b>	<b>1697</b>	<b>6.9%</b>	<b>77.7</b>	<b>140</b>	<b>0.6%</b>	<b>75.4</b>	<b>24601</b>	<b>100.0%</b>									

TAXPAYER ADVOCATE SERVICE REGULAR CRITERIA CLOSURES - WAGE AND INVESTMENT

FOR THE PERIOD OCTOBER 1, 2004 TO MARCH 31, 2005

CORE ISSUE BY REASON FOR NO RELIEF

RELIEF NOT GIVEN OR NOT APPROPRIATE

CORE ISSUE DESCRIPTION	02 - No Relief			50 - No Relief			51 - No Relief			52 - No Relief			53 - No Relief			54 - No Relief			55 - No Relief			56 - No Relief			TOTAL		
	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# Case	% of Core Iss
Account/Notice Inquiry	0.0	0	0.0%	10.0	2	1.3%	10.0	1	0.6%	74.4	53	34.2%	44.0	27	17.4%	38.5	2	1.3%	6.7	3	1.9%	42.9	67	43.2%	52.5	155	1.0%
Alien Taxation	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	86.0	4	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	86.0	4	0.0%
Appeals - Other	0.0	0	0.0%	228.0	1	8.3%	0.0	0	0.0%	31.0	1	8.3%	36.0	1	8.3%	0.0	0	0.0%	0.0	0	0.0%	43.9	9	75.0%	57.5	12	0.1%
Appeals/Other	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Application for Exempt Status	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	72.0	1	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	72.0	1	0.0%
Assessment Statute	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	19.0	1	100.0%	19.0	1	0.0%
Back-up Withholding	0.0	0	0.0%	57.0	1	8.3%	54.5	3	25.0%	44.5	4	33.3%	16.0	1	8.3%	7.0	1	8.3%	0.0	0	0.0%	11.0	2	16.7%	30.8	12	0.1%
Bankruptcy	0.0	0	0.0%	0.0	0	0.0%	6.5	2	3.3%	97.9	9	15.0%	28.6	16	26.7%	5.0	1	1.7%	15.0	1	1.7%	63.8	31	51.7%	36.9	60	0.4%
CAP Appeals	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Carryback/Carryforward Claims	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	111.0	1	50.0%	23.0	1	50.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	67.0	2	0.0%
CAWR/FUTA	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
CDP Appeals	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	25.0	2	28.6%	24.5	2	28.6%	0.0	0	0.0%	0.0	0	0.0%	90.7	3	42.9%	53.0	7	0.0%
Civil Penalties Other Than TFRP	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	97.6	9	37.5%	62.5	2	8.3%	0.0	0	0.0%	0.0	0	0.0%	59.0	13	54.2%	73.8	24	0.2%
Closed AUR	0.0	0	0.0%	6.0	1	0.2%	21.0	1	0.2%	93.0	254	56.8%	60.4	58	13.0%	56.4	22	4.9%	32.3	13	2.9%	75.9	98	21.9%	51.7	447	3.0%
Collection	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	41.0	1	50.0%	0.0	0	0.0%	0.0	0	0.0%	35.0	1	50.0%	38.0	2	0.0%
Collection Statute	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	166.3	3	100.0%	166.3	3	0.0%
Copies of Rtns/Trans/Rpts/FOIA	0.0	0	0.0%	33.0	1	0.5%	5.0	1	0.5%	77.2	57	25.8%	30.5	63	28.5%	26.2	15	6.8%	16.0	1	0.5%	61.9	83	37.6%	38.2	221	1.5%
Credit Interest	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	105.0	1	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	105.0	1	0.0%
Criminal Investigation	0.0	0	0.0%	125.0	15	0.4%	58.7	43	1.2%	125.0	1594	42.9%	53.9	109	2.9%	58.0	40	1.1%	36.3	58	1.6%	57.6	1859	50.0%	52.7	3718	24.9%
Direct Deposit	0.0	0	0.0%	5.0	1	2.0%	11.0	6	12.0%	17.5	2	4.0%	42.1	24	48.0%	1.0	2	4.0%	10.5	5	10.0%	3.1	10	20.0%	11.9	50	0.3%
Disaster Relief Claim	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Document Processing	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
EFTPS	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	56.0	1	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	56.0	1	0.0%
EITC Certification (AUR)	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
EITC Certification (Filing status)	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	87.4	14	93.3%	0.0	0	0.0%	0.0	0	0.0%	56.0	1	6.7%	0.0	0	0.0%	48.3	15	0.1%
EITC Certification (Qualifying child)	0.0	0	0.0%	0.0	0	0.0%	17.3	3	5.7%	84.3	41	77.4%	13.3	4	7.5%	0.0	0	0.0%	0.0	0	0.0%	36.8	5	9.4%	49.1	53	0.4%
EITC Recertification	0.0	0	0.0%	7.0	1	0.3%	15.9	14	4.2%	113.5	252	74.8%	59.0	10	3.0%	44.3	15	4.5%	0.0	0	0.0%	105.1	45	13.4%	59.5	337	2.3%
EITC Reconsideration	0.0	0	0.0%	0.0	0	0.0%	43.3	3	0.7%	107.8	334	78.0%	55.5	11	2.6%	39.1	18	4.2%	5.0	1	0.2%	78.2	61	14.3%	56.8	428	2.9%
Entity	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Estimated Tax Penalty	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	18.0	1	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	18.0	1	0.0%
Examination	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	19.0	2	50.0%	0.0	0	0.0%	21.0	1	25.0%	0.0	0	0.0%	128.0	1	25.0%	46.8	4	0.0%
Examination Appeals	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	28.0	1	4.0%	0.0	0	0.0%	0.0	1	4.0%	0.0	0	0.0%	60.6	23	92.0%	56.8	25	0.2%
Excess Collection	0.0	0	0.0%	14.0	1	33.3%	0.0	0	0.0%	97.0	1	33.3%	7.0	1	33.3%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	39.3	3	0.0%
Exclusion - Foreign Earned Inc	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Expedite Refund Request	0.0	0	0.0%	13.9	68	7.9%	19.2	80	9.2%	113.2	137	15.8%	45.9	323	37.3%	38.9	59	6.8%	5.5	11	1.3%	73.9	188	21.7%	21.9	866	5.8%
Foreign Tax Credit	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Form 843	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	7.0	1	5.3%	0.0	0	0.0%	0.0	0	0.0%	168.3	18	94.7%	159.8	19	0.1%
Form W-7/ITIN	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	57.2	287	72.5%	18.5	2	0.5%	72.7	23	5.8%	0.0	0	0.0%	84.5	84	21.2%	55.4	396	2.7%
Formal Interest Abatement Request	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	289.0	1	100.0%	289.0	1	0.0%
Forms/Publication Request	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	41.0	4	14.8%	7.8	4	14.8%	7.0	1	3.7%	5.8	4	14.8%	11.9	14	51.9%	14.5	27	0.2%
FPLP (OPM)																											
Retirement Income	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
FPLP Fed. Contractor/Vendor Pymnt	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%

TAXPAYER ADVOCATE SERVICE REGULAR CRITERIA CLOSURES - WAGE AND INVESTMENT

FOR THE PERIOD OCTOBER 1, 2004 TO MARCH 31, 2005

CORE ISSUE BY REASON FOR NO RELIEF

RELIEF NOT GIVEN OR NOT APPROPRIATE

CORE ISSUE DESCRIPTION	02 - No Relief			50 - No Relief			51 - No Relief			52 - No Relief			53 - No Relief			54 - No Relief			55 - No Relief			56 - No Relief			TOTAL		
	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# Case	% of Core Iss
FPLP Fed. Emp. Trvl & Rmb Pymnt	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
FPLP Fed. Employee Salaries	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	25.5	4	80.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	43.0	1	20.0%	29.0	5	0.0%
FPLP SSA Benefits	0.0	0	0.0%	0.0	0	0.0%	27.5	4	4.4%	98.4	54	60.0%	54.7	22	24.4%	19.2	6	6.7%	0.0	0	0.0%	49.8	4	4.4%	40.4	90	0.6%
FTD Penalty	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	93.0	1	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	93.0	1	0.0%
FTE/ES	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
FTF/FTP Penalties	0.0	0	0.0%	0.0	0	0.0%	23.0	1	1.0%	54.2	36	35.6%	72.8	15	14.9%	26.5	2	2.0%	0.0	0	0.0%	75.5	47	46.5%	47.4	101	0.7%
Guaranteed Installment Agreement	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	63.0	1	50.0%	0.0	0	0.0%	0.0	0	0.0%	4.0	1	50.0%	33.5	2	0.0%
Ind. Retirement Acct (IRA) Penalty	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	64.0	1	25.0%	0.0	0	0.0%	0.0	0	0.0%	98.3	3	75.0%	89.8	4	0.0%
Informal Interest Abatement Request	0.0	0	0.0%	128.0	1	4.3%	0.0	0	0.0%	44.0	7	30.4%	23.5	2	8.7%	0.0	0	0.0%	0.0	0	0.0%	52.5	13	56.5%	50.7	23	0.2%
Injured Spouse Claim	0.0	0	0.0%	35.5	4	2.2%	11.4	28	15.1%	90.2	46	24.7%	41.9	68	36.6%	9.5	10	5.4%	17.0	1	0.5%	45.3	29	15.6%	26.9	186	1.2%
Innocent Spouse (Form 8857)	0.0	0	0.0%	5.0	1	1.1%	53.0	1	1.1%	88.4	22	23.2%	172.6	9	9.5%	61.0	2	2.1%	80.7	8	8.4%	67.1	52	54.7%	70.7	95	0.6%
Innocent Spouse Appeals	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Installment Agreement - Other	0.0	0	0.0%	0.0	0	0.0%	179.5	5	3.7%	107.0	70	51.9%	31.4	23	17.0%	27.4	12	8.9%	0.0	0	0.0%	41.0	25	18.5%	46.2	135	0.9%
Interest	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Interest Calculation	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	15.3	3	100.0%	15.3	3	0.0%
Invalid Dependent SSN/Name	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	31.0	2	66.7%	0.0	0	0.0%	0.0	0	0.0%	7.0	1	33.3%	12.7	3	0.0%
Invalid Spouse/Dependent ITIN	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Invalid SSN	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	8.0	3	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	3.7	3	0.0%
IRS Offset	0.0	0	0.0%	14.4	107	24.8%	29.2	79	18.3%	99.5	66	15.3%	31.9	52	12.1%	59.8	15	3.5%	7.0	11	2.6%	41.5	101	23.4%	16.5	431	2.9%
ITIN Merge	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	126.0	2	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	126.0	2	0.0%
ITIN Refund Inquiry	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	44.0	1	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	44.0	1	0.0%
Levy	0.0	0	0.0%	100.0	1	0.1%	25.1	67	8.9%	106.4	331	44.1%	49.2	135	18.0%	81.0	54	7.2%	52.6	10	1.3%	96.6	152	20.3%	40.1	750	5.0%
Lien - Other	0.0	0	0.0%	0.0	0	0.0%	8.0	1	2.0%	95.0	13	26.0%	14.4	8	16.0%	38.8	5	10.0%	23.3	3	6.0%	35.0	20	40.0%	31.7	50	0.3%
Lien Discharge	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	66.5	2	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	66.5	2	0.0%
Lien Release	0.0	0	0.0%	0.0	0	0.0%	10.5	4	2.2%	113.5	54	29.2%	29.9	41	22.2%	25.9	14	7.6%	19.7	3	1.6%	66.4	69	37.3%	33.0	185	1.2%
Lien Subordination	0.0	0	0.0%	0.0	0	0.0%	36.0	2	33.3%	0.0	0	0.0%	8.0	1	16.7%	62.0	1	16.7%	22.0	1	16.7%	91.0	1	16.7%	42.5	6	0.0%
Lien Withdrawal	0.0	0	0.0%	0.0	0	0.0%	20.0	1	12.5%	0.0	0	0.0%	60.0	1	12.5%	0.0	0	0.0%	0.0	0	0.0%	52.2	6	75.0%	49.1	8	0.1%
Lockbox	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Lost or Stolen Refunds	0.0	0	0.0%	0.0	0	0.0%	1.0	1	0.4%	100.7	56	24.6%	33.8	46	20.2%	0.0	0	0.0%	45.8	21	9.2%	60.3	104	45.6%	38.4	228	1.5%
Math Error	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	78.1	33	55.9%	20.7	9	15.3%	0.0	0	0.0%	0.0	0	0.0%	59.1	17	28.8%	44.7	59	0.4%
Math Error ITIN	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	57.3	6	85.7%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	69.0	1	14.3%	59.0	7	0.0%
Missing/Incorrect Payments	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	141.9	39	41.1%	33.7	19	20.0%	11.0	1	1.1%	23.1	11	11.6%	89.1	25	26.3%	55.7	95	0.6%
Multiple/Mixed TIN	0.0	0	0.0%	0.0	0	0.0%	2.0	1	1.7%	78.3	33	55.0%	72.5	13	21.7%	0.0	0	0.0%	50.0	2	3.3%	92.4	11	18.3%	77.4	60	0.4%
Name/Address Change	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	7.0	1	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	7.0	1	0.0%
Non-Master File	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Non-TAS	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	25.5	3	100.0%	16.7	3	0.0%
OIC - Doubt as to Collectibility	0.0	0	0.0%	12.5	3	1.8%	12.0	2	1.2%	96.5	28	17.2%	52.6	13	8.0%	83.1	18	11.0%	10.5	2	1.2%	116.8	97	59.5%	55.5	163	1.1%
OIC - Doubt as to Liability	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	38.0	2	40.0%	0.0	0	0.0%	448.5	2	40.0%	134.0	1	20.0%	213.8	5	0.0%
OIC - ETA	0.0	0	0.0%	0.0	0	0.0%	1.0	1	25.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	38.0	3	75.0%	17.8	4	0.0%
OIC Appeals	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	11.0	1	6.3%	0.0	0	0.0%	76.9	15	93.8%	72.8	16	0.1%
Open Audit	0.0	0	0.0%	51.0	2	0.6%	21.0	3	0.9%	118.9	190	54.4%	62.2	36	10.3%	39.7	19	5.4%	7.0	1	0.3%	207.2	98	28.1%	56.2	349	2.3%
Open AUR	0.0	0	0.0%	0.0	0	0.0%	17.0	1	0.6%	82.0	68	41.5%	58.0	30	18.3%	25.3	3	1.8%	44.2	5	3.0%	49.2	57	34.8%	49.4	164	1.1%
Original Lien Filing	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	46.0	3	42.9%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	16.8	4	57.1%	29.3	7	0.0%
Other	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	49.0	2	7.4%	9.0	1	3.7%	7.0	1	3.7%	16.5	2	7.4%	91.1	21	77.8%	76.3	27	0.2%

TAXPAYER ADVOCATE SERVICE REGULAR CRITERIA CLOSURES - WAGE AND INVESTMENT

FOR THE PERIOD OCTOBER 1, 2004 TO MARCH 31, 2005

CORE ISSUE BY REASON FOR NO RELIEF

RELIEF NOT GIVEN OR NOT APPROPRIATE

CORE ISSUE DESCRIPTION	02 - No Relief			50 - No Relief			51 - No Relief			52 - No Relief			53 - No Relief			54 - No Relief			55 - No Relief			56 - No Relief			TOTAL		
	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# Case	% of Core Iss
Other Collection Issues	0.0	0	0.0%	0.0	0	0.0%	10.0	1	0.9%	116.9	45	42.5%	64.4	9	8.5%	0.0	0	0.0%	31.0	3	2.8%	63.4	48	45.3%	57.7	106	0.7%
Other Document Processing Issues	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	68.6	31	39.7%	169.9	16	20.5%	4.5	2	2.6%	53.0	1	1.3%	48.8	28	35.9%	72.5	78	0.5%
Other Entity Issues	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	21.5	2	15.4%	6.5	2	15.4%	0.0	0	0.0%	66.1	9	69.2%	50.1	13	0.1%
Other Examination	0.0	0	0.0%	22.0	1	2.0%	0.0	0	0.0%	119.7	27	52.9%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	137.3	23	45.1%	94.7	51	0.3%
Other Interest	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	15.0	1	100.0%	15.0	1	0.0%
Other Payment Issues	0.0	0	0.0%	31.0	1	4.0%	0.0	0	0.0%	51.0	2	8.0%	5.0	10	40.0%	32.6	6	24.0%	0.0	0	0.0%	166.3	6	24.0%	31.3	25	0.2%
Other Penalty Issues	0.0	0	0.0%	4.0	1	2.8%	41.3	4	11.1%	68.3	12	33.3%	29.6	11	30.6%	57.5	2	5.6%	89.0	1	2.8%	61.2	5	13.9%	50.7	36	0.2%
Other Refund Inquiries/Issues	0.0	0	0.0%	45.6	10	4.2%	5.0	1	0.4%	81.8	53	22.3%	52.0	63	26.5%	22.2	9	3.8%	29.2	12	5.0%	52.5	90	37.8%	38.8	238	1.6%
Other Tech.Proc. Statute Issues	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	65.8	10	17.5%	24.0	2	3.5%	0.0	0	0.0%	38.3	12	21.1%	59.1	33	57.9%	50.1	57	0.4%
Payments/Credits	0.0	0	0.0%	0.0	0	0.0%	4.0	1	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	4.0	1	0.0%
Penalty	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Penalty Appeals	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	8.0	1	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	8.0	1	0.0%
Processing Amended Returns	0.0	0	0.0%	67.5	13	1.5%	17.8	6	0.7%	119.4	344	39.4%	74.6	138	15.8%	97.1	49	5.6%	0.0	0	0.0%	358.1	323	37.0%	138.4	873	5.9%
Processing Original Return	0.0	0	0.0%	22.3	3	0.7%	12.4	17	4.0%	101.2	163	38.5%	56.9	150	35.5%	64.9	14	3.3%	31.5	6	1.4%	89.6	70	16.5%	44.6	423	2.8%
Recons/SFR/6020b/Audit	0.0	0	0.0%	134.0	1	0.1%	17.0	1	0.1%	121.6	433	63.3%	91.2	33	4.8%	108.6	28	4.1%	100.9	9	1.3%	79.2	179	26.2%	73.7	684	4.6%
Refund Statute	0.0	0	0.0%	29.4	17	30.4%	22.0	1	1.8%	108.0	8	14.3%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	352.2	30	53.6%	51.0	56	0.4%
Restricted Interest	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Returned/Stopped Refunds	0.0	0	0.0%	5.0	1	1.0%	15.6	5	4.9%	88.4	22	21.4%	44.0	40	38.8%	3.0	3	2.9%	49.5	2	1.9%	45.5	30	29.1%	31.9	103	0.7%
RPS (EITC Claim)	0.0	0	0.0%	0.0	0	0.0%	26.1	27	2.0%	104.5	1009	76.4%	54.0	46	3.5%	55.8	47	3.6%	108.5	3	0.2%	117.5	189	14.3%	55.7	1321	8.9%
Scrambled SSN	0.0	0	0.0%	0.0	0	0.0%	5.0	1	1.5%	79.1	38	56.7%	54.0	4	6.0%	0.0	0	0.0%	55.5	2	3.0%	48.6	22	32.8%	50.1	67	0.4%
Seizure and Sale	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	29.0	1	50.0%	0.0	0	0.0%	3.0	1	50.0%	16.0	2	0.0%
SS-4, Application for EIN	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	15.0	2	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	15.0	2	0.0%
SS8 Determinations	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	35.0	1	50.0%	71.0	1	50.0%	0.0	0	0.0%	0.0	0	0.0%	53.0	2	0.0%
Stolen Identity	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	110.7	32	76.2%	88.7	4	9.5%	0.0	0	0.0%	8.3	3	7.1%	57.3	3	7.1%	76.5	42	0.3%
Streamlined Installment Agreement	0.0	0	0.0%	0.0	0	0.0%	41.0	1	6.7%	77.5	7	46.7%	15.7	3	20.0%	0.0	0	0.0%	60.0	1	6.7%	81.0	3	20.0%	51.1	15	0.1%
Subchapter S Corp (F 2553)	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Tax Questions	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	42.5	2	5.3%	12.8	4	10.5%	20.0	1	2.6%	30.5	2	5.3%	25.8	29	76.3%	25.4	38	0.3%
Tax Treaties	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	26.0	1	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	26.0	1	0.0%
Taxpayer Rights	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	28.0	1	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	28.0	1	0.0%
TDI - SFR/6020B	0.0	0	0.0%	27.0	1	1.2%	5.0	2	2.4%	168.4	49	59.0%	11.0	2	2.4%	117.0	1	1.2%	12.0	1	1.2%	46.7	27	32.5%	60.7	83	0.6%
TE/GE Technical	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Technical/Procedural/ Statute	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	17.0	1	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	17.0	1	0.0%
TOP Offset	0.0	0	0.0%	12.7	72	37.1%	6.6	5	2.6%	54.6	7	3.6%	27.5	16	8.2%	2.2	5	2.6%	26.4	16	8.2%	21.6	73	37.6%	9.0	194	1.3%
Trust Fund Recovery Penalty (TFRP)	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	171.7	10	27.0%	0.0	0	0.0%	3.0	1	2.7%	24.0	2	5.4%	98.8	24	64.9%	84.5	37	0.2%
Unable to Pay (CNC)	0.0	0	0.0%	18.0	1	0.8%	28.8	9	7.1%	152.1	81	64.3%	49.3	8	6.3%	50.5	3	2.4%	0.0	0	0.0%	63.0	24	19.0%	66.0	126	0.8%
Undelivered Refunds	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	66.0	8	33.3%	60.9	12	50.0%	2.0	2	8.3%	0.0	0	0.0%	48.0	2	8.3%	29.2	24	0.2%
Unpostable Payment	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	44.0	1	25.0%	17.7	3	75.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	24.3	4	0.0%
Unpostable/Reject	0.0	0	0.0%	28.0	1	3.1%	14.0	2	6.3%	50.4	6	18.8%	32.8	19	59.4%	5.0	1	3.1%	0.0	0	0.0%	19.3	3	9.4%	16.1	32	0.2%
<b>TOTAL</b>	<b>0.0</b>	<b>0</b>	<b>0.0%</b>	<b>18.0</b>	<b>334</b>	<b>2.2%</b>	<b>17.2</b>	<b>443</b>	<b>3.0%</b>	<b>63.5</b>	<b>6636</b>	<b>44.5%</b>	<b>27.9</b>	<b>1815</b>	<b>12.2%</b>	<b>32.0</b>	<b>543</b>	<b>3.6%</b>	<b>32.5</b>	<b>257</b>	<b>1.7%</b>	<b>60.0</b>	<b>4880</b>	<b>32.7%</b>	<b>54.0</b>	<b>14908</b>	<b>100.0%</b>

TAXPAYER ADVOCATE SERVICE REGULAR CRITERIA CLOSURES - WAGE AND INVESTMENT

FOR THE PERIOD OCTOBER 1, 2004 TO MARCH 31, 2005

CORE ISSUE BY REASON FOR NO RELIEF (FINANCIAL HARDSHIP CASES)

RELIEF NOT GIVEN OR NOT APPROPRIATE

CORE ISSUE DESCRIPTION	02 - No Relief			50 - No Relief			51 - No Relief			52 - No Relief			53 - No Relief			54 - No Relief			55 - No Relief			56 - No Relief			TOTAL		
	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# Case	% of Core Iss
Account/Notice Inquiry	0.0	0	0.0%	0.0	0	0.0%	10.0	1	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	10.0	1	0.0%
Alien Taxation	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Appeals - Other	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Appeals/Other	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Application for Exempt Status	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Assessment Statute	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Back-up Withholding	0.0	0	0.0%	0.0	0	0.0%	34.5	2	50.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	11.0	2	50.0%	22.8	4	0.1%
Bankruptcy	0.0	0	0.0%	0.0	0	0.0%	6.5	2	11.1%	48.6	5	27.8%	15.3	8	44.4%	5.0	1	5.6%	0.0	0	0.0%	12.5	2	11.1%	22.7	18	0.5%
CAP Appeals	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Carryback/Carryforward Claims	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
CAWR/FUTA	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
CDP Appeals	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	25.0	2	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	25.0	2	0.1%
Civil Penalties Other Than TFRP	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Closed AUR	0.0	0	0.0%	6.0	1	1.8%	21.0	1	1.8%	32.7	37	64.9%	24.7	6	10.5%	18.8	4	7.0%	0.0	0	0.0%	14.8	8	14.0%	27.7	57	1.6%
Collection	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	41.0	1	50.0%	0.0	0	0.0%	0.0	0	0.0%	35.0	1	50.0%	38.0	2	0.1%
Collection Statute	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Copies of Rtns/Trans/Rpts/FOIA	0.0	0	0.0%	0.0	0	0.0%	5.0	1	4.0%	19.4	8	32.0%	11.2	5	20.0%	0.0	0	0.0%	0.0	0	0.0%	10.3	11	44.0%	13.2	25	0.7%
Credit Interest	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Criminal Investigation	0.0	0	0.0%	56.0	3	0.7%	13.9	39	8.9%	44.8	182	41.7%	10.7	29	6.7%	8.3	6	1.4%	11.6	5	1.1%	20.5	172	39.4%	29.4	436	12.0%
Direct Deposit	0.0	0	0.0%	5.0	1	2.4%	11.0	6	14.6%	17.5	2	4.9%	12.4	16	39.0%	1.0	2	4.9%	3.5	4	9.8%	3.1	10	24.4%	8.6	41	1.1%
Disaster Relief Claim	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Document Processing	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
EFTPS	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
EITC Certification (AUR)	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
EITC Certification (Filing status)	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	39.0	1	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	39.0	1	0.0%
EITC Certification (Qualifying child)	0.0	0	0.0%	0.0	0	0.0%	17.3	3	25.0%	23.2	5	41.7%	13.3	4	33.3%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	18.4	12	0.3%
EITC Recertification	0.0	0	0.0%	7.0	1	1.2%	15.9	14	16.3%	47.1	57	66.3%	29.7	7	8.1%	10.3	3	3.5%	0.0	0	0.0%	23.0	4	4.7%	37.7	86	2.4%
EITC Reconsideration	0.0	0	0.0%	0.0	0	0.0%	43.3	3	7.1%	47.8	35	83.3%	0.0	0	0.0%	12.0	2	4.8%	0.0	0	0.0%	19.5	2	4.8%	44.4	42	1.2%
Entity	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Estimated Tax Penalty	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Examination	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	19.0	2	66.7%	0.0	0	0.0%	21.0	1	33.3%	0.0	0	0.0%	0.0	0	0.0%	19.7	3	0.1%
Examination Appeals	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Excess Collection	0.0	0	0.0%	14.0	1	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	14.0	1	0.0%
Exclusion - Foreign Earned Inc	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Expedite Refund Request	0.0	0	0.0%	13.9	68	9.6%	11.3	73	10.3%	30.2	99	13.9%	12.0	266	37.5%	11.7	51	7.2%	5.5	11	1.5%	16.3	142	20.0%	15.4	710	19.5%
Foreign Tax Credit	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Form 843	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Form W-7/IT101IN	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	36.0	1	50.0%	0.0	0	0.0%	29.0	1	50.0%	32.5	2	0.1%
Formal Interest Abatement Request	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	289.0	1	100.0%	289.0	1	0.0%
Forms/Publication Request	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
FPLP (OPM) Retirement Income	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
FPLP Fed. Contractor/Vendor Pymnt	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%

TAXPAYER ADVOCATE SERVICE REGULAR CRITERIA CLOSURES - WAGE AND INVESTMENT

FOR THE PERIOD OCTOBER 1, 2004 TO MARCH 31, 2005

CORE ISSUE BY REASON FOR NO RELIEF (FINANCIAL HARDSHIP CASES)

RELIEF NOT GIVEN OR NOT APPROPRIATE

CORE ISSUE DESCRIPTION	02 - No Relief			50 - No Relief			51 - No Relief			52 - No Relief			53 - No Relief			54 - No Relief			55 - No Relief			56 - No Relief			TOTAL		
	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# Case	% of Core Iss
FPLP Fed. Emp Trvl & Rmb Pymnt	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
FPLP Fed. Employee Salaries	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	25.5	4	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	25.5	4	0.1%
FPLP SSA Benefits	0.0	0	0.0%	0.0	0	0.0%	27.5	4	5.7%	47.3	40	57.1%	31.5	17	24.3%	12.2	5	7.1%	0.0	0	0.0%	49.8	4	5.7%	40.0	70	1.9%
FTD Penalty	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
FTE/ES	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
FTF/FTP Penalties	0.0	0	0.0%	0.0	0	0.0%	23.0	1	20.0%	0.0	0	0.0%	42.0	1	20.0%	0.0	0	0.0%	0.0	0	0.0%	25.3	3	60.0%	28.2	5	0.1%
Guaranteed Installment Agreement	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	4.0	1	100.0%	4.0	1	0.0%
Ind. Retirement Acct (IRA) Penalty	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Informal Interest Abatement Request	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Injured Spouse Claim	0.0	0	0.0%	35.5	4	3.8%	11.4	28	26.7%	28.7	19	18.1%	12.3	35	33.3%	9.5	10	9.5%	0.0	0	0.0%	8.3	9	8.6%	15.3	105	2.9%
Innocent Spouse (Form 8857)	0.0	0	0.0%	5.0	1	25.0%	0.0	0	0.0%	41.0	1	25.0%	0.0	0	0.0%	0.0	0	0.0%	7.5	2	50.0%	0.0	0	0.0%	15.3	4	0.1%
Innocent Spouse Appeals	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Installment Agreement - Other	0.0	0	0.0%	0.0	0	0.0%	39.5	4	21.1%	42.6	11	57.9%	11.5	2	10.5%	8.0	2	10.5%	0.0	0	0.0%	0.0	0	0.0%	35.1	19	0.5%
Interest	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Interest Calculation	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Invalid Dependent SSN/Name	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	23.0	1	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	23.0	1	0.0%
Invalid Spouse/Dependent ITIN	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Invalid SSN	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	3.0	2	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	3.0	2	0.1%
IRS Offset	0.0	0	0.0%	9.4	102	28.7%	11.8	72	20.2%	22.4	48	13.5%	10.9	45	12.6%	12.1	11	3.1%	2.0	9	2.5%	10.6	69	19.4%	11.9	356	9.8%
ITIN Merge	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
ITIN Refund Inquiry	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Levy	0.0	0	0.0%	0.0	0	0.0%	25.1	67	11.5%	46.9	256	44.0%	21.2	107	18.4%	17.3	51	8.8%	52.6	10	1.7%	41.4	91	15.6%	36.3	582	16.0%
Lien - Other	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	37.4	5	33.3%	8.4	7	46.7%	15.3	3	20.0%	0.0	0	0.0%	0.0	0	0.0%	19.5	15	0.4%
Lien Discharge	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Lien Release	0.0	0	0.0%	0.0	0	0.0%	10.5	4	4.3%	45.9	34	36.2%	16.3	20	21.3%	13.9	9	9.6%	19.7	3	3.2%	33.0	24	25.5%	30.9	94	2.6%
Lien Subordination	0.0	0	0.0%	0.0	0	0.0%	36.0	2	40.0%	0.0	0	0.0%	0.0	0	0.0%	62.0	1	20.0%	22.0	1	20.0%	91.0	1	20.0%	49.4	5	0.1%
Lien Withdrawal	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	60.0	1	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	60.0	1	0.0%
Lockbox	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Lost or Stolen Refunds	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	43.7	14	35.0%	9.9	10	25.0%	0.0	0	0.0%	7.5	2	5.0%	18.3	14	35.0%	24.6	40	1.1%
Math Error	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	21.0	1	25.0%	0.0	2	50.0%	0.0	0	0.0%	0.0	0	0.0%	20.0	1	25.0%	10.3	4	0.1%
Math Error ITIN	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Missing/Incorrect Payments	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	64.0	1	50.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	34.0	1	50.0%	49.0	2	0.1%
Multiple/Mixed TIN	0.0	0	0.0%	0.0	0	0.0%	2.0	1	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	2.0	1	0.0%
Name/Address Change	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Non-Master File	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Non-TAS	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	1.0	1	100.0%	1.0	1	0.0%
OIC - Doubt as to Collectibility	0.0	0	0.0%	5.5	2	10.5%	0.0	0	0.0%	22.0	1	5.3%	0.0	0	0.0%	36.5	2	10.5%	0.0	0	0.0%	61.7	14	73.7%	51.1	19	0.5%
OIC - Doubt as to Liability	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	16.0	1	50.0%	0.0	0	0.0%	0.0	0	0.0%	134.0	1	50.0%	75.0	2	0.1%
OIC - ETA	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	6.0	1	100.0%	6.0	1	0.0%
OIC Appeals	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	11.0	1	100.0%	0.0	0	0.0%	0.0	0	0.0%	11.0	1	0.0%
Open Audit	0.0	0	0.0%	19.0	1	5.0%	21.0	3	15.0%	57.4	7	35.0%	26.0	3	15.0%	0.0	0	0.0%	0.0	0	0.0%	154.0	6	30.0%	74.3	20	0.5%
Open AUR	0.0	0	0.0%	0.0	0	0.0%	17.0	1	25.0%	19.0	2	50.0%	32.0	1	25.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	21.8	4	0.1%
Original Lien Filing	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Other	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%

TAXPAYER ADVOCATE SERVICE REGULAR CRITERIA CLOSURES - WAGE AND INVESTMENT

FOR THE PERIOD OCTOBER 1, 2004 TO MARCH 31, 2005

CORE ISSUE BY REASON FOR NO RELIEF (FINANCIAL HARDSHIP CASES)

RELIEF NOT GIVEN OR NOT APPROPRIATE

CORE ISSUE DESCRIPTION	02 - No Relief			50 - No Relief			51 - No Relief			52 - No Relief			53 - No Relief			54 - No Relief			55 - No Relief			56 - No Relief			TOTAL		
	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# Case	% of Core Iss
Other Collection Issues	0.0	0	0.0%	0.0	0	0.0%	10.0	1	4.8%	50.5	13	61.9%	12.4	7	33.3%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	35.9	21	0.6%
Other Document Processing Issues	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	10.7	3	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	10.7	3	0.1%
Other Entity Issues	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Other Examination	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	22.5	2	50.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	29.5	2	50.0%	26.0	4	0.1%
Other Interest	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Other Payment Issues	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	16.0	1	20.0%	0.0	0	0.0%	3.0	1	20.0%	0.0	0	0.0%	66.0	3	60.0%	43.4	5	0.1%
Other Penalty Issues	0.0	0	0.0%	0.0	0	0.0%	41.3	4	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	41.3	4	0.1%
Other Refund Inquiries/Issues	0.0	0	0.0%	5.8	6	14.3%	5.0	1	2.4%	24.0	2	4.8%	13.4	17	40.5%	3.0	4	9.5%	0.0	0	0.0%	8.0	12	28.6%	10.1	42	1.2%
Other Tech.Proc, Statute Issues	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	17.0	2	66.7%	4.0	1	33.3%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	12.7	3	0.1%
Payments/Credits	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Penalty	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Penalty Appeals	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Processing Amended Returns	0.0	0	0.0%	0.0	0	0.0%	17.8	6	7.7%	52.5	35	44.9%	35.3	16	20.5%	26.2	5	6.4%	0.0	0	0.0%	72.8	16	20.5%	48.8	78	2.1%
Processing Original Return	0.0	0	0.0%	22.3	3	2.5%	12.4	17	13.9%	41.5	19	15.6%	18.7	60	49.2%	5.3	8	6.6%	15.5	2	1.6%	21.2	13	10.7%	20.8	122	3.4%
Recons/SFR/6020b/Audit	0.0	0	0.0%	0.0	0	0.0%	17.0	1	2.3%	47.1	37	86.0%	26.0	1	2.3%	39.0	4	9.3%	0.0	0	0.0%	0.0	0	0.0%	45.1	43	1.2%
Refund Statute	0.0	0	0.0%	0.0	0	0.0%	22.0	1	25.0%	25.0	2	50.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	301.0	1	25.0%	93.3	4	0.1%
Restricted Interest	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Returned/Stopped Refunds	0.0	0	0.0%	5.0	1	2.9%	15.6	5	14.7%	25.6	7	20.6%	13.3	14	41.2%	3.0	3	8.8%	0.0	0	0.0%	9.0	4	11.8%	14.5	34	0.9%
RPS (EITC Claim)	0.0	0	0.0%	0.0	0	0.0%	26.1	27	13.2%	45.9	142	69.6%	19.3	6	2.9%	15.8	9	4.4%	1.0	1	0.5%	52.3	19	9.3%	41.5	204	5.6%
Scrambled SSN	0.0	0	0.0%	0.0	0	0.0%	5.0	1	20.0%	17.5	2	40.0%	19.0	1	20.0%	0.0	0	0.0%	0.0	0	0.0%	8.0	1	20.0%	13.4	5	0.1%
Seizure and Sale	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	29.0	1	50.0%	0.0	0	0.0%	3.0	1	50.0%	16.0	2	0.1%
SS-4, Application for EIN	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
SS8 Determinations	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Stolen Identity	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	19.0	1	50.0%	56.0	1	50.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	37.5	2	0.1%
Streamlined Installment Agreement	0.0	0	0.0%	0.0	0	0.0%	41.0	1	50.0%	18.0	1	50.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	29.5	2	0.1%
Subchapter S Corp (F 2553)	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Tax Questions	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Tax Treaties	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Taxpayer Rights	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	28.0	1	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	28.0	1	0.0%
TDI - SFR/6020B	0.0	0	0.0%	27.0	1	5.0%	5.0	2	10.0%	97.8	13	65.0%	11.0	2	10.0%	0.0	0	0.0%	12.0	1	5.0%	7.0	1	5.0%	67.5	20	0.5%
TE/GE Technical	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Technical/Procedural/ Statute	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
TOP Offset	0.0	0	0.0%	5.1	66	44.9%	6.6	5	3.4%	34.6	5	3.4%	10.2	13	8.8%	2.2	5	3.4%	7.3	8	5.4%	6.3	45	30.6%	7.0	147	4.0%
Trust Fund Recovery Penalty (TFRP)	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	105.0	1	50.0%	0.0	0	0.0%	3.0	1	50.0%	0.0	0	0.0%	0.0	0	0.0%	54.0	2	0.1%
Unable to Pay (CNC)	0.0	0	0.0%	18.0	1	2.0%	28.8	9	18.0%	51.5	35	70.0%	29.0	2	4.0%	21.0	1	2.0%	0.0	0	0.0%	2.0	2	4.0%	43.3	50	1.4%
Undelivered Refunds	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	16.0	1	7.7%	16.6	9	69.2%	2.0	2	15.4%	0.0	0	0.0%	2.0	1	7.7%	13.2	13	0.4%
Unpostable Payment	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Unpostable/Reject	0.0	0	0.0%	28.0	1	3.7%	14.0	2	7.4%	17.4	5	18.5%	13.3	15	55.6%	5.0	1	3.7%	0.0	0	0.0%	19.3	3	11.1%	15.0	27	0.7%
<b>TOTAL</b>	<b>0.0</b>	<b>0</b>	<b>0.0%</b>	<b>10.6</b>	<b>264</b>	<b>7.3%</b>	<b>16.9</b>	<b>415</b>	<b>11.4%</b>	<b>43.0</b>	<b>1206</b>	<b>33.1%</b>	<b>15.4</b>	<b>765</b>	<b>21.0%</b>	<b>13.8</b>	<b>211</b>	<b>5.8%</b>	<b>15.1</b>	<b>59</b>	<b>1.6%</b>	<b>25.1</b>	<b>721</b>	<b>19.8%</b>	<b>26.2</b>	<b>3641</b>	<b>100.0%</b>

TAXPAYER ADVOCATE SERVICE REGULAR CRITERIA CLOSURES - WAGE AND INVESTMENT

FOR THE PERIOD OCTOBER 1, 2004 TO MARCH 31, 2005

CORE ISSUE BY REASON FOR NO RELIEF (SYSTEMIC HARDSHIP CASES)

RELIEF NOT GIVEN OR NOT APPROPRIATE

CORE ISSUE DESCRIPTION	02 - No Relief			50 - No Relief			51 - No Relief			52 - No Relief			53 - No Relief			54 - No Relief			55 - No Relief			56 - No Relief			TOTAL		
	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss
Account/Notice Inquiry	0.0	0	0.0%	10.0	2	1.3%	0.0	0	0.0%	74.4	53	34.4%	44.0	27	17.5%	38.5	2	1.3%	6.7	3	1.9%	42.9	67	43.5%	52.8	154	1.4%
Alien Taxation	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	86.0	4	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	86.0	4	0.0%
Appeals - Other	0.0	0	0.0%	228.0	1	8.3%	0.0	0	0.0%	31.0	1	8.3%	36.0	1	8.3%	0.0	0	0.0%	0.0	0	0.0%	43.9	9	75.0%	57.5	12	0.1%
Appeals/Other	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Application for Exempt Status	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	72.0	1	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	72.0	1	0.0%
Assessment Statute	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	19.0	1	100.0%	19.0	1	0.0%
Back-up Withholding	0.0	0	0.0%	57.0	1	12.5%	20.0	1	12.5%	44.5	4	50.0%	16.0	1	12.5%	7.0	1	12.5%	0.0	0	0.0%	0.0	0	0.0%	34.8	8	0.1%
Bankruptcy	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	49.3	4	9.5%	13.4	8	19.0%	0.0	0	0.0%	15.0	1	2.4%	51.3	29	69.0%	43.0	42	0.4%
CAP Appeals	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Carryback/Carryforward Claims	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	111.0	1	50.0%	23.0	1	50.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	67.0	2	0.0%
CAWR/FUTA	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
CDP Appeals	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	24.5	2	40.0%	0.0	0	0.0%	0.0	0	0.0%	90.7	3	60.0%	64.2	5	0.0%
Civil Penalties Other Than TFRP	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	97.6	9	37.5%	62.5	2	8.3%	0.0	0	0.0%	0.0	0	0.0%	59.0	13	54.2%	73.8	24	0.2%
Closed AUR	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	60.3	217	55.6%	35.8	52	13.3%	37.6	18	4.6%	32.3	13	3.3%	61.2	90	23.1%	55.2	390	3.5%
Collection	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Collection Statute	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	166.3	3	100.0%	166.3	3	0.0%
Copies of Rtns/Trans/Rpts/FOIA	0.0	0	0.0%	33.0	1	0.5%	0.0	0	0.0%	57.8	49	25.0%	19.3	58	29.6%	26.2	15	7.7%	16.0	1	0.5%	51.6	72	36.7%	41.4	196	1.7%
Credit Interest	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	105.0	1	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	105.0	1	0.0%
Criminal Investigation	0.0	0	0.0%	69.0	12	0.4%	44.8	4	0.1%	80.2	1412	43.0%	43.3	80	2.4%	49.6	34	1.0%	24.7	53	1.6%	37.1	1687	51.4%	55.9	3282	29.1%
Direct Deposit	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	29.8	8	88.9%	0.0	0	0.0%	7.0	1	11.1%	0.0	0	0.0%	27.2	9	0.1%
Disaster Relief Claim	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Document Processing	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
EFTPS	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	56.0	1	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	56.0	1	0.0%
EITC Certification (AUR)	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
EITC Certification (Family Issue)	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	48.4	13	92.9%	0.0	0	0.0%	0.0	0	0.0%	56.0	1	7.1%	0.0	0	0.0%	48.9	14	0.1%
EITC Certification (Qualifying Child)	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	61.1	36	87.8%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	36.8	5	12.2%	58.1	41	0.4%
EITC Recertification	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	66.4	195	77.7%	29.3	3	1.2%	33.9	12	4.8%	0.0	0	0.0%	82.1	41	16.3%	67.0	251	2.2%
EITC Reconsideration	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	60.0	299	77.5%	55.5	11	2.8%	27.1	16	4.1%	5.0	1	0.3%	58.7	59	15.3%	58.2	386	3.4%
Entity	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Estimated Tax Penalty	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	18.0	1	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	18.0	1	0.0%
Examination	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	128.0	1	100.0%	128.0	1	0.0%
Examination Appeals	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	28.0	1	4.0%	0.0	0	0.0%	0.0	1	4.0%	0.0	0	0.0%	60.6	23	92.0%	56.8	25	0.2%
Excess Collection	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	97.0	1	50.0%	7.0	1	50.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	52.0	2	0.0%
Exclusion - Foreign Earned Inc	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Expedite Refund Request	0.0	0	0.0%	0.0	0	0.0%	7.9	7	4.5%	83.1	38	24.4%	33.9	57	36.5%	27.3	8	5.1%	0.0	0	0.0%	57.6	46	29.5%	51.4	156	1.4%
Foreign Tax Credit	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Form 843	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	7.0	1	5.3%	0.0	0	0.0%	0.0	0	0.0%	168.3	18	94.7%	159.8	19	0.2%
Form W-7/TIOTIN	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	57.2	287	72.8%	18.5	2	0.5%	36.7	22	5.6%	0.0	0	0.0%	55.5	83	21.1%	55.5	394	3.5%
Formal Interest Abatement Request	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Forms/Publication Request	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	41.0	4	14.8%	7.8	4	14.8%	7.0	1	3.7%	5.8	4	14.8%	11.9	14	51.9%	14.5	27	0.2%
FPLP (OPM)	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Retirement Income	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%

TAXPAYER ADVOCATE SERVICE REGULAR CRITERIA CLOSURES - WAGE AND INVESTMENT

FOR THE PERIOD OCTOBER 1, 2004 TO MARCH 31, 2005

CORE ISSUE BY REASON FOR NO RELIEF (SYSTEMIC HARDSHIP CASES)

RELIEF NOT GIVEN OR NOT APPROPRIATE

CORE ISSUE DESCRIPTION	02 - No Relief			50 - No Relief			51 - No Relief			52 - No Relief			53 - No Relief			54 - No Relief			55 - No Relief			56 - No Relief			TOTAL		
	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss
FPLP Fed. Contractor/Vendor Pymnt	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
FPLP Fed. Emp. Trvl & Rmb Pymnt	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
FPLP Fed. Employee Salaries	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	43.0	1	100.0%	43.0	1	0.0%
FPLP SSA Benefits	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	51.1	14	70.0%	23.2	5	25.0%	7.0	1	5.0%	0.0	0	0.0%	0.0	0	0.0%	42.0	20	0.2%
FTD Penalty	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	93.0	1	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	93.0	1	0.0%
FTE/ES	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
FTF/FTP Penalties	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	54.2	36	37.5%	30.8	14	14.6%	26.5	2	2.1%	0.0	0	0.0%	50.2	44	45.8%	48.4	96	0.9%
Guaranteed Installment Agreement	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	63.0	1	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	63.0	1	0.0%
Ind. Retirement Acct (IRA) Penalty	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	64.0	1	25.0%	0.0	0	0.0%	0.0	0	0.0%	98.3	3	75.0%	89.8	4	0.0%
Informal Interest Abatement Request	0.0	0	0.0%	128.0	1	4.3%	0.0	0	0.0%	44.0	7	30.4%	23.5	2	8.7%	0.0	0	0.0%	0.0	0	0.0%	52.5	13	56.5%	50.7	23	0.2%
Injured Spouse Claim	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	61.4	27	33.3%	29.6	33	40.7%	0.0	0	0.0%	17.0	1	1.2%	37.0	20	24.7%	41.9	81	0.7%
Innocent Spouse (Form 8857)	0.0	0	0.0%	0.0	0	0.0%	53.0	1	1.1%	47.4	21	23.1%	172.6	9	9.9%	61.0	2	2.2%	73.2	6	6.6%	67.1	52	57.1%	73.1	91	0.8%
Innocent Spouse Appeals	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Installment Agreement - Other	0.0	0	0.0%	0.0	0	0.0%	140.0	1	0.9%	64.4	59	50.9%	19.9	21	18.1%	19.4	10	8.6%	0.0	0	0.0%	41.0	25	21.6%	48.1	116	1.0%
Interest	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Interest Calculation	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	15.3	3	100.0%	15.3	3	0.0%
Invalid Dependent SSN/Name	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	8.0	1	50.0%	0.0	0	0.0%	0.0	0	0.0%	7.0	1	50.0%	7.5	2	0.0%
Invalid Spouse/Dependent ITIN	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Invalid SSN	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	5.0	1	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	5.0	1	0.0%
IRS Offset	0.0	0	0.0%	5.0	5	6.7%	17.4	7	9.3%	77.1	18	24.0%	21.0	7	9.3%	47.8	4	5.3%	5.0	2	2.7%	30.9	32	42.7%	38.3	75	0.7%
ITIN Merge	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	126.0	2	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	126.0	2	0.0%
ITIN Refund Inquiry	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	44.0	1	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	44.0	1	0.0%
Levy	0.0	0	0.0%	100.0	1	0.6%	0.0	0	0.0%	59.5	75	44.6%	28.0	28	16.7%	63.7	3	1.8%	0.0	0	0.0%	55.1	61	36.3%	53.0	168	1.5%
Lien - Other	0.0	0	0.0%	0.0	0	0.0%	8.0	1	2.9%	57.6	8	22.9%	6.0	1	2.9%	23.5	2	5.7%	23.3	3	8.6%	35.0	20	57.1%	36.9	35	0.3%
Lien Discharge	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	66.5	2	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	66.5	2	0.0%
Lien Release	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	67.6	20	22.0%	13.6	21	23.1%	12.0	5	5.5%	0.0	0	0.0%	33.4	45	49.5%	35.1	91	0.8%
Lien Subordination	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	8.0	1	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	8.0	1	0.0%
Lien Withdrawal	0.0	0	0.0%	0.0	0	0.0%	20.0	1	14.3%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	52.2	6	85.7%	47.6	7	0.1%
Lockbox	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Lost or Stolen Refunds	0.0	0	0.0%	0.0	0	0.0%	1.0	1	0.5%	57.0	42	22.3%	23.9	36	19.1%	0.0	0	0.0%	38.3	19	10.1%	42.0	90	47.9%	41.3	188	1.7%
Math Error	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	57.1	32	58.2%	20.7	7	12.7%	0.0	0	0.0%	0.0	0	0.0%	39.1	16	29.1%	47.2	55	0.5%
Math Error ITIN	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	57.3	6	85.7%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	69.0	1	14.3%	59.0	7	0.1%
Missing/Incorrect Payments	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	77.9	38	40.9%	33.7	19	20.4%	11.0	1	1.1%	23.1	11	11.8%	55.1	24	25.8%	55.8	93	0.8%
Multiple/Mixed TIN	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	78.3	33	55.9%	72.5	13	22.0%	0.0	0	0.0%	50.0	2	3.4%	92.4	11	18.6%	78.7	59	0.5%
Name/Address Change	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	7.0	1	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	7.0	1	0.0%
Non-Master File	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Non-TAS	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	24.5	2	100.0%	24.5	2	0.0%
OIC - Doubt as to Collectibility	0.0	0	0.0%	7.0	1	0.7%	12.0	2	1.4%	74.5	27	18.8%	52.6	13	9.0%	46.6	16	11.1%	10.5	2	1.4%	55.1	83	57.6%	56.0	144	1.3%
OIC - Doubt as to Liability	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	22.0	1	33.3%	0.0	0	0.0%	448.5	2	66.7%	0.0	0	0.0%	306.3	3	0.0%
OIC - ETA	0.0	0	0.0%	0.0	0	0.0%	1.0	1	33.3%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	32.0	2	66.7%	21.7	3	0.0%
OIC Appeals	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	76.9	15	100.0%	76.9	15	0.1%
Open Audit	0.0	0	0.0%	32.0	1	0.3%	0.0	0	0.0%	61.5	183	55.6%	36.2	33	10.0%	39.7	19	5.8%	7.0	1	0.3%	53.2	92	28.0%	55.1	329	2.9%

TAXPAYER ADVOCATE SERVICE REGULAR CRITERIA CLOSURES - WAGE AND INVESTMENT

FOR THE PERIOD OCTOBER 1, 2004 TO MARCH 31, 2005

CORE ISSUE BY REASON FOR NO RELIEF (SYSTEMIC HARDSHIP CASES)

RELIEF NOT GIVEN OR NOT APPROPRIATE

CORE ISSUE DESCRIPTION	02 - No Relief			50 - No Relief			51 - No Relief			52 - No Relief			53 - No Relief			54 - No Relief			55 - No Relief			56 - No Relief			TOTAL		
	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss
Open AUR	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	63.0	66	41.3%	26.0	29	18.1%	25.3	3	1.9%	44.2	5	3.1%	49.2	57	35.6%	50.1	160	1.4%
Original Lien Filing	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	46.0	3	42.9%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	16.8	4	57.1%	29.3	7	0.1%
Other	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	49.0	2	7.4%	9.0	1	3.7%	7.0	1	3.7%	16.5	2	7.4%	91.1	21	77.8%	76.3	27	0.2%
Other Collection Issues	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	66.3	32	37.6%	52.0	2	2.4%	0.0	0	0.0%	31.0	3	3.5%	63.4	48	56.5%	63.1	85	0.8%
Other Document Processing Issues	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	68.6	31	41.3%	159.2	13	17.3%	4.5	2	2.7%	53.0	1	1.3%	48.8	28	37.3%	75.0	75	0.7%
Other Entity Issues	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	21.5	2	15.4%	6.5	2	15.4%	0.0	0	0.0%	66.1	9	69.2%	50.1	13	0.1%
Other Examination	0.0	0	0.0%	22.0	1	2.1%	0.0	0	0.0%	97.2	25	53.2%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	108.3	21	44.7%	100.6	47	0.4%
Other Interest	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	15.0	1	100.0%	15.0	1	0.0%
Other Payment Issues	0.0	0	0.0%	31.0	1	5.0%	0.0	0	0.0%	35.0	1	5.0%	5.0	10	50.0%	29.6	5	25.0%	0.0	0	0.0%	100.3	3	15.0%	28.3	20	0.2%
Other Penalty Issues	0.0	0	0.0%	4.0	1	3.1%	0.0	0	0.0%	68.3	12	37.5%	29.6	11	34.4%	57.5	2	6.3%	89.0	1	3.1%	61.2	5	15.6%	51.9	32	0.3%
Other Refund Inquiries/Issues	0.0	0	0.0%	39.8	4	2.0%	0.0	0	0.0%	57.8	51	26.0%	38.6	46	23.5%	19.2	5	2.6%	29.2	12	6.1%	44.5	78	39.8%	44.9	196	1.7%
Other Tech.Proc.Statute Issues	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	48.8	8	14.8%	20.0	1	1.9%	0.0	0	0.0%	38.3	12	22.2%	59.1	33	61.1%	52.2	54	0.5%
Payments/Credits	0.0	0	0.0%	0.0	0	0.0%	4.0	1	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	4.0	1	0.0%
Penalty	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Penalty Appeals	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	8.0	1	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Processing Amended Returns	0.0	0	0.0%	67.5	13	1.6%	0.0	0	0.0%	67.0	309	38.9%	39.3	122	15.3%	70.9	44	5.5%	0.0	0	0.0%	285.3	307	38.6%	147.2	795	7.1%
Processing Original Return	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	59.7	144	47.8%	38.2	90	29.9%	59.7	6	2.0%	16.0	4	1.3%	68.5	57	18.9%	54.3	301	2.7%
Recons/SFR/6020b/Audit	0.0	0	0.0%	134.0	1	0.2%	0.0	0	0.0%	74.5	396	61.8%	65.2	32	5.0%	69.6	24	3.7%	100.9	9	1.4%	79.2	179	27.9%	75.6	641	5.7%
Refund Statute	0.0	0	0.0%	29.4	17	32.7%	0.0	0	0.0%	83.0	6	11.5%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	51.2	29	55.8%	47.8	52	0.5%
Restricted Interest	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Returned/Stopped Refunds	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	62.8	15	21.7%	30.7	26	37.7%	0.0	0	0.0%	49.5	2	2.9%	36.5	26	37.7%	40.4	69	0.6%
RPS (EITC Claim)	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	58.6	867	77.6%	34.7	40	3.6%	40.0	38	3.4%	107.5	2	0.2%	65.2	170	15.2%	58.2	1117	9.9%
Scrambled SSN	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	61.6	36	58.1%	35.0	3	4.8%	0.0	0	0.0%	55.5	2	3.2%	40.6	21	33.9%	53.0	62	0.6%
Seizure and Sale	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
SS-4, Application for EIN	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	15.0	2	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	15.0	2	0.0%
SS8 Determinations	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	35.0	1	50.0%	71.0	1	50.0%	0.0	0	0.0%	0.0	0	0.0%	53.0	2	0.0%
Stolen Identity	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	91.7	31	77.5%	32.7	3	7.5%	0.0	0	0.0%	8.3	3	7.5%	57.3	3	7.5%	78.5	40	0.4%
Streamlined Installment Agreement	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	59.5	6	46.2%	15.7	3	23.1%	0.0	0	0.0%	60.0	1	7.7%	81.0	3	23.1%	54.4	13	0.1%
Subchapter S Corp (F 2553)	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Tax Questions	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	42.5	2	5.3%	12.8	4	10.5%	20.0	1	2.6%	30.5	2	5.3%	25.8	29	76.3%	25.4	38	0.3%
Tax Treaties	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	26.0	1	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	26.0	1	0.0%
Taxpayer Rights	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
TDI - SFR/6020B	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	70.6	36	57.1%	0.0	0	0.0%	117.0	1	1.6%	0.0	0	0.0%	39.7	26	41.3%	58.6	63	0.6%
TE/GE Technical	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Technical/Procedural/ Statute	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	17.0	1	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	17.0	1	0.0%
TOP Offset	0.0	0	0.0%	7.7	6	12.8%	0.0	0	0.0%	20.0	2	4.3%	17.3	3	6.4%	0.0	0	0.0%	19.1	8	17.0%	15.3	28	59.6%	15.3	47	0.4%
Trust Fund Recovery Penalty (TFRP)	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	66.7	9	25.7%	0.0	0	0.0%	0.0	0	0.0%	24.0	2	5.7%	98.8	24	68.6%	86.3	35	0.3%
Unable to Pay (CNC)	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	100.6	46	60.5%	20.3	6	7.9%	29.5	2	2.6%	0.0	0	0.0%	61.0	22	28.9%	80.9	76	0.7%
Undelivered Refunds	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	50.0	7	63.6%	44.3	3	27.3%	0.0	0	0.0%	0.0	0	0.0%	46.0	1	9.1%	48.1	11	0.1%
Unpostable Payment	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	44.0	1	25.0%	17.7	3	75.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	24.3	4	0.0%
Unpostable/Reject	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	33.0	1	20.0%	19.5	4	80.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	22.2	5	0.0%
<b>TOTAL</b>	<b>0.0</b>	<b>0</b>	<b>0.0%</b>	<b>46.2</b>	<b>70</b>	<b>0.6%</b>	<b>22.4</b>	<b>28</b>	<b>0.2%</b>	<b>68.1</b>	<b>5430</b>	<b>48.2%</b>	<b>37.1</b>	<b>1050</b>	<b>9.3%</b>	<b>43.6</b>	<b>332</b>	<b>2.9%</b>	<b>37.6</b>	<b>198</b>	<b>1.8%</b>	<b>66.0</b>	<b>4159</b>	<b>36.9%</b>	<b>62.9</b>	<b>11267</b>	<b>100.0%</b>

TAXPAYER ADVOCATE SERVICE REGULAR CRITERIA CLOSURES - SMALL BUSINESS/SELF-EMPLOYE

FOR THE PERIOD OCTOBER 1, 2004 TO MARCH 31, 2005

CORE ISSUE BY CRITERIA CODE

CORE ISSUE DESCRIPTION	HARDSHIP AS DEFINED BY RRA 98 (SECT. 7811(a))																											OPERATIONAL DELAYS									Total (All Criteria)		
	1 - Significant Hardship			2 - Adverse Action			3 - Significant Cost			4 - Irreparable Injury			5 - Delay >30 Days			6 - No Response By Date			7 - Systemic or			TAS Total (Crit 1-7)			9 - Best Interest of TP			Total (All Criteria)											
	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% Total						
Account/Notice Inquiry	30.7	6	1.2%	62.7	9	1.8%	0.0	0	0.0%	8.6	5	1.0%	66.4	99	19.3%	54.3	71	13.8%	55.9	321	62.5%	57.1	511	99.4%	41.3	3	0.6%	57.0	514	1.5%									
Alien Taxpayer	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	83.8	17	30.9%	0.0	0	0.0%	74.9	38	69.1%	77.7	55	100.0%	0.0	0	0.0%	77.7	55	0.2%									
Appeals - Other	0.0	0	0.0%	124.0	2	2.0%	0.0	0	0.0%	0.0	0	0.0%	136.1	44	44.9%	62.9	8	8.2%	99.1	44	44.9%	113.2	98	100.0%	0.0	0	0.0%	113.2	98	0.3%									
Appeals/Other	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	1	50.0%	0.0	0	0.0%	0.0	0	0.0%	62.0	1	50.0%	0.0	1	50.0%	0.0	2	0.0%									
Application for Exemp Status	33.0	3	3.4%	28.0	1	1.1%	0.0	0	0.0%	68.0	11	12.5%	62.0	0	0.0%	0.0	0	0.0%	51.7	72	81.8%	52.9	87	98.9%	111.0	1	1.1%	53.5	88	0.3%									
Assessment Statute	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	97.0	5	71.4%	0.0	0	0.0%	93.5	2	28.6%	96.0	7	100.0%	0.0	0	0.0%	96.0	7	0.0%									
Back-up Withholding	37.5	21	12.3%	0.0	0	0.0%	28.3	15	8.8%	26.8	5	2.9%	57.2	26	15.2%	63.3	21	12.3%	64.8	82	48.0%	55.7	170	99.4%	11.0	1	0.6%	55.5	171	0.5%									
Bankruptcy	33.6	29	13.9%	72.0	7	3.4%	55.8	6	2.9%	70.4	5	2.4%	61.9	42	20.2%	67.7	15	7.2%	88.9	104	50.0%	72.2	208	100.0%	0.0	0	0.0%	72.2	208	0.6%									
CAP Appeals	0.0	0	0.0%	14.0	1	20.0%	0.0	0	0.0%	0.0	0	0.0%	49.5	4	80.0%	0.0	0	0.0%	0.0	0	0.0%	42.4	5	100.0%	0.0	0	0.0%	42.4	5	0.0%									
Carryback/ Carryforward Claims	33.8	4	1.7%	0.0	0	0.0%	48.0	1	0.4%	0.0	0	0.0%	89.4	78	33.3%	87.1	36	15.4%	87.5	114	48.7%	87.0	233	99.6%	28.0	1	0.4%	86.8	234	0.7%									
CAWR/FUTA	58.5	22	2.2%	61.9	28	2.8%	47.9	9	0.9%	0.0	0	0.0%	70.2	382	38.8%	74.0	109	11.1%	71.4	435	44.2%	70.4	985	100.0%	0.0	0	0.0%	70.4	985	2.9%									
CDP Appeals	0.0	0	0.0%	24.0	1	3.6%	0.0	0	0.0%	0.0	0	0.0%	57.0	1	3.6%	0.0	2	7.1%	78.7	24	85.7%	77.0	28	100.0%	0.0	0	0.0%	77.0	28	0.1%									
Civil Penalties Other Than TFRP	87.0	1	0.2%	65.6	10	1.5%	71.0	5	0.8%	0.0	0	0.0%	59.9	269	41.0%	74.9	131	20.0%	71.4	240	36.6%	67.3	656	100.0%	0.0	0	0.0%	67.3	656	1.9%									
Closed AUR	60.5	20	2.2%	51.6	31	3.3%	67.3	13	1.4%	36.5	4	0.4%	66.2	291	31.3%	62.9	148	15.9%	72.2	415	44.7%	67.6	922	99.2%	166.7	7	0.8%	68.4	929	2.7%									
Collection	0.0	0	0.0%	47.0	1	7.1%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	73.4	13	92.9%	71.5	14	100.0%	0.0	0	0.0%	71.5	14	0.0%									
Collection Statute	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	125.1	11	22.0%	64.0	5	10.0%	118.7	34	68.0%	114.6	50	100.0%	0.0	0	0.0%	114.6	50	0.1%									
Copies of Rtns/ Trans/Rpts/FOIA	19.8	38	4.3%	33.2	28	3.1%	28.6	25	2.8%	19.1	27	3.0%	44.6	225	25.2%	41.5	233	26.1%	39.9	299	33.4%	39.5	875	97.9%	24.4	19	2.1%	39.2	894	2.6%									
Credit Interest	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	1.0	1	100.0%	0.0	0	0.0%	1.0	1	100.0%	0.0	0	0.0%	1.0	1	0.0%									
Criminal Investigation	39.4	158	5.0%	37.2	29	0.9%	25.1	16	0.5%	36.4	14	0.4%	51.3	851	27.1%	54.7	1773	56.4%	53.2	295	9.4%	52.5	3136	99.8%	69.4	5	0.2%	52.5	3141	9.3%									
Direct Deposit	14.4	14	48.3%	21.0	1	3.4%	14.0	4	13.8%	7.0	2	6.9%	55.0	2	6.9%	0.0	0	0.0%	17.8	6	20.7%	17.6	29	100.0%	0.0	0	0.0%	17.6	29	0.1%									
Disaster Relief Claim	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%									
Document Processing	258.0	1	4.2%	0.0	0	0.0%	0.0	0	0.0%	203.0	1	4.2%	109.5	8	33.3%	592.0	1	4.2%	83.1	13	54.2%	125.4	24	100.0%	0.0	0	0.0%	125.4	24	0.1%									
EFTPS	0.0	0	0.0%	0.0	0	0.0%	40.0	1	3.0%	0.0	0	0.0%	59.8	9	27.3%	0.0	0	0.0%	50.0	23	69.7%	52.4	33	100.0%	0.0	0	0.0%	52.4	33	0.1%									
EITC Certification (AUR)	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%									
EITC Certification (Filing status)	56.0	2	13.3%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	68.5	4	26.7%	20.3	8	53.3%	39.1	14	93.3%	27.0	1	6.7%	38.3	15	0.0%									
EITC Certification (Qualifying child)	29.0	1	4.8%	34.0	1	4.8%	0.0	0	0.0%	0.0	0	0.0%	65.7	3	14.3%	149.0	3	14.3%	50.9	13	61.9%	65.2	21	100.0%	0.0	0	0.0%	65.2	21	0.1%									
EITC Recertification	40.8	21	9.1%	20.5	2	0.9%	0.0	0	0.0%	54.5	2	0.9%	70.5	101	43.5%	66.1	64	27.6%	74.5	42	18.1%	66.8	232	100.0%	0.0	0	0.0%	66.8	232	0.7%									
EITC Reconsideration	66.8	12	3.4%	53.5	6	1.7%	129.0	4	1.1%	77.0	1	0.3%	90.3	105	29.8%	73.0	68	19.3%	81.3	156	44.3%	81.9	352	100.0%	0.0	0	0.0%	81.9	352	1.0%									
Entity	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	57.5	2	66.7%	14.0	1	33.3%	43.0	3	100.0%	0.0	0	0.0%	43.0	3	0.0%									
Estimated Tax Penalty	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	49.1	15	25.9%	53.9	12	20.7%	66.3	31	53.4%	59.3	58	100.0%	0.0	0	0.0%	59.3	58	0.2%									
Examinator	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	137.8	13	48.1%	132.0	3	11.1%	59.5	11	40.7%	105.2	27	100.0%	0.0	0	0.0%	105.2	27	0.1%									
Examination Appeals	18.3	3	2.7%	0.0	0	0.0%	22.0	1	0.9%	0.0	0	0.0%	118.3	32	29.1%	150.9	18	16.4%	136.2	56	50.9%	129.1	110	100.0%	0.0	0	0.0%	129.1	110	0.3%									
Excess Collector	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	59.6	22	44.0%	50.4	5	10.0%	80.3	23	46.0%	68.2	50	100.0%	0.0	0	0.0%	68.2	50	0.1%									
Exclusion - Foreign Earned Inc	7.0	1	14.3%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	30.0	2	28.6%	82.0	3	42.9%	165.0	1	14.3%	68.3	7	100.0%	0.0	0	0.0%	68.3	7	0.0%									
Expedite Refund Request	32.4	321	45.1%	34.5	51	7.2%	46.6	30	4.2%	40.5	24	3.4%	65.6	97	13.6%	67.5	72	10.1%	67.1	114	16.0%	47.1	709	99.6%	44.3	3	0.4%	47.1	712	2.1%									
Foreign Tax Credit	0.0	0	0.0%	0.0	0	0.0%	24.0	1	16.7%	0.0	0	0.0%	92.8	4	66.7%	0.0	0	0.0%	79.0	1	16.7%	79.0	6	100.0%	0.0	0	0.0%	79.0	6	0.0%									
Form 843	0.0	0	0.0%	0.0	0	0.0%	63.0	1	1.3%	0.0	0	0.0%	109.9	29	36.7%	79.2	9	11.4%	108.1	40	50.6%	104.9	79	100.0%	0.0	0	0.0%	104.9	79	0.2%									
Form W-7/IT101/TIN	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	64.3	120	33.7%	69.5	73	20.5%	69.7	163	45.8%	67.9	356	100.0%	0.0	0	0.0%	67.9	356	1.1%									
Formal Interest Abatement Request	206.0	1	1.5%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	114.7	26	40.0%	111.5	14	21.5%	145.1	24	36.9%	126.6	65	100.0%	0.0	0	0.0%	126.6	65	0.2%									
Forms/Publication Request	0.0	0	0.0%	0.0	0	0.0%	2.0	1	2.6%	0.0	0	0.0%	32.4	14	35.9%	0.0	0	0.0%	9.7	23	59.0%	17.9	38	97.4%	33.0	1	2.6%	18.3	39	0.1%									
FPLP (OPM) Retirement Income	0.0	0	0.0%	47.0	1	25.0%	28.0	1	25.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	56.5	2	50.0%	47.0	4	100.0%	0.0	0	0.0%	47.0	4	0.0%									
FPLP Fed. Contractor/Vendor Pymnt	63.0																																						



TAXPAYER ADVOCATE SERVICE REGULAR CRITERIA CLOSURES - SMALL BUSINESS/SELF-EMPLOYE																																									
FOR THE PERIOD OCTOBER 1, 2004 TO MARCH 31, 2005																																									
CORE ISSUE BY CRITERIA CODE																																									
CORE ISSUE DESCRIPTION	HARDSHIP AS DEFINED BY RRA 98 (SECT. 7811(a))												OPERATIONAL DELAYS												Total (All Criteria)																
	1 - Significant Hardship			2 - Adverse Action			3 - Significant Cost			4 - Irreparable Injury			5 - Delay >30 Days			6 - No Response By Date			7 - Systemic or			TAS Total (Crit 1-7)			9 - Best Interest of TP			Total (All Criteria)													
	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% Total											
Returned/Stopped Refunds	27.5	32	12.5%	24.3	4	1.6%	44.0	1	0.4%	18.5	2	0.8%	64.1	71	27.6%	39.3	68	26.5%	62.0	78	30.4%	51.2	256	99.6%	149.0	1	0.4%	51.6	257	0.8%											
RPS (EITC Claim)	47.7	113	9.7%	59.8	5	0.4%	62.0	11	0.9%	1.0	1	0.1%	70.8	444	38.0%	67.5	352	30.1%	75.0	240	20.5%	68.2	1166	99.8%	63.0	2	0.2%	68.2	1168	3.5%											
Scrambled SSN	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	197.0	1	3.1%	204.1	18	56.3%	186.0	2	6.3%	25.4	11	34.4%	141.3	32	100.0%	0.0	0	0.0%	141.3	32	0.1%											
Seizure and Sale	11.0	4	8.2%	34.7	26	53.1%	19.0	1	2.0%	29.3	3	6.1%	7.0	1	2.0%	0.0	0	0.0%	32.5	14	28.6%	30.9	49	100.0%	0.0	0	0.0%	30.9	49	0.1%											
SS-4, Application for EIN	6.0	1	4.0%	0.0	0	0.0%	0.0	0	0.0%	8.5	2	8.0%	29.5	4	16.0%	28.7	3	12.0%	20.1	15	60.0%	21.1	25	100.0%	0.0	0	0.0%	21.1	25	0.1%											
SSS Determinations	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	22.3	3	42.9%	147.7	3	42.9%	65.0	1	14.3%	82.1	7	100.0%	0.0	0	0.0%	82.1	7	0.0%											
Stolen Identity	224.7	7	7.1%	67.5	4	4.0%	0.0	0	0.0%	119.5	2	2.0%	170.6	33	33.3%	162.6	26	26.3%	122.0	27	27.3%	153.9	99	100.0%	0.0	0	0.0%	153.9	99	0.3%											
Streamlined Installment Agreement	10.7	3	5.2%	0.0	0	0.0%	43.8	4	6.9%	0.0	0	0.0%	39.9	19	32.8%	0.0	0	0.0%	47.1	32	55.2%	42.6	58	100.0%	0.0	0	0.0%	42.6	58	0.2%											
Subchapter S Corp (F 2553)	14.0	1	0.3%	34.5	2	0.6%	41.5	2	0.6%	40.0	2	0.6%	75.2	114	36.1%	62.5	44	13.9%	80.0	150	47.5%	74.8	315	99.7%	20.0	1	0.3%	74.6	316	0.9%											
Tax Questions	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	33.0	6	6.1%	2.3	9	9.1%	56.2	59	59.6%	47.7	74	74.7%	106.6	25	25.3%	62.6	99	0.3%											
Tax Treaties	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	98.2	11	57.9%	69.3	4	21.1%	99.8	4	21.1%	92.4	19	100.0%	0.0	0	0.0%	92.4	19	0.1%											
Taxpayer Rights	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	360.0	1	5.3%	0.0	0	0.0%	61.6	5	26.3%	111.3	6	31.6%	44.0	13	68.4%	65.3	19	0.1%											
TDI - SFR/6020B	63.2	31	8.8%	80.4	9	2.5%	97.0	5	1.4%	0.0	0	0.0%	83.9	85	24.1%	86.1	51	14.4%	73.7	172	48.7%	77.5	353	100.0%	0.0	0	0.0%	77.5	353	1.0%											
TE/GE Technical	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	89.0	3	15.8%	19.0	1	5.3%	74.1	15	78.9%	73.6	19	100.0%	0.0	0	0.0%	73.6	19	0.1%											
Technical/Procedural Statute	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	43.0	2	66.7%	43.0	2	66.7%	8.0	1	33.3%	31.3	3	0.0%											
TOP Offset	9.7	22	48.9%	27.0	1	2.2%	0.0	0	0.0%	0.0	0	0.0%	54.6	5	11.1%	36.7	3	6.7%	15.1	13	28.9%	18.6	44	97.8%	2.0	1	2.2%	18.3	45	0.1%											
Trust Fund Recovery Penalty (TFRP)	69.7	6	2.8%	81.0	2	0.9%	6.0	1	0.5%	64.0	1	0.5%	137.8	58	27.5%	80.5	21	10.0%	128.1	121	57.3%	123.0	210	99.5%	115.0	1	0.5%	123.0	211	0.6%											
Unable to Pay (CNC)	63.7	47	17.2%	54.2	27	9.9%	48.5	4	1.5%	62.9	27	9.9%	78.8	27	9.9%	72.7	14	5.1%	74.8	122	44.7%	69.5	268	98.2%	11.4	5	1.8%	68.4	273	0.8%											
Undelivered Refunds	21.4	23	29.5%	75.0	1	1.3%	25.5	2	2.6%	0.0	0	0.0%	38.8	20	25.6%	68.0	1	1.3%	34.0	30	38.5%	32.2	77	98.7%	71.0	1	1.3%	32.7	78	0.2%											
Unpostable Payment	9.0	1	33.3%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	11.0	1	33.3%	34.0	1	33.3%	18.0	3	100.0%	0.0	0	0.0%	18.0	3	0.0%											
Unpostable/Reject	18.2	5	6.4%	31.5	2	2.6%	0.0	0	0.0%	6.0	1	1.3%	55.0	29	37.2%	58.4	16	20.5%	51.6	25	32.1%	51.0	78	100.0%	0.0	0	0.0%	51.0	78	0.2%											
<b>TOTAL</b>	<b>45.8</b>	<b>2673</b>	<b>7.9%</b>	<b>55.8</b>	<b>1191</b>	<b>3.5%</b>	<b>49.5</b>	<b>541</b>	<b>1.6%</b>	<b>48.8</b>	<b>570</b>	<b>1.7%</b>	<b>76.2</b>	<b>9116</b>	<b>27.0%</b>	<b>69.0</b>	<b>6411</b>	<b>19.0%</b>	<b>78.0</b>	<b>12998</b>	<b>38.4%</b>	<b>71.5</b>	<b>33500</b>	<b>99.1%</b>	<b>45.3</b>	<b>310</b>	<b>0.9%</b>	<b>71.2</b>	<b>33810</b>	<b>100.0%</b>											
<b>Total of operational delay categories (criteria 5-7):</b>																					<b>84.4%</b>																				

**TAXPAYER ADVOCATE SERVICE REGULAR CRITERIA CLOSURES - SMALL BUSINESS/SELF-EMPLOYED**  
**FOR THE PERIOD OCTOBER 1, 2004 TO MARCH 31, 2005**  
**CORE ISSUE BY RELIEF GIVEN**

CORE ISSUE DESCRIPTION	TAO ISSUES												FULL OR PARTIAL RELIEF GIVEN												TOTAL		
	07 - TAO Issued			08 - TAO Issued			09 - TAO Issued			10 - TAO Issued			60 - Full Relief			61 - Full Relief			70 - Partial Relief			71 - Partial Relief			Avg	# of Cases	% Total
	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg	# of Cases	% Total
Account/Notice Inquiry	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	60.0	311	84.1%	57.2	23	6.2%	83.0	36	9.7%	0.0	0	0.0%	62.1	370	1.6%
Alien Taxation	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	70.2	43	89.6%	115.2	5	10.4%	0.0	0	0.0%	0.0	0	0.0%	74.9	48	0.2%
Appeals - Other	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	126.2	59	93.7%	197.0	1	1.6%	63.0	3	4.8%	0.0	0	0.0%	124.3	63	0.3%
Appeals/Other	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	62.0	1	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	62.0	1	0.0%
Application for Exempt Status	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	51.9	65	84.4%	0.0	0	0.0%	39.3	12	15.6%	0.0	0	0.0%	50.0	77	0.3%
Assessment Statute	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	79.8	5	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	79.8	5	0.0%
Back-up Withholding	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	56.6	118	80.3%	68.8	27	18.4%	69.0	1	0.7%	31.0	1	0.7%	58.7	147	0.6%
Bankruptcy	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	71.4	118	81.9%	110.3	18	12.5%	72.5	8	5.6%	0.0	0	0.0%	76.3	144	0.6%
CAP Appeals	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	139.0	6	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	139.0	6	0.0%
Carryback/Carryforward Claims	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	89.4	172	94.0%	98.0	2	1.1%	115.7	9	4.9%	0.0	0	0.0%	90.8	183	0.8%
CAWR/FUTA	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	70.4	672	82.5%	71.8	84	10.3%	104.3	58	7.1%	68.0	1	0.1%	73.0	815	3.5%
CDP Appeals	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	98.7	3	75.0%	24.0	1	25.0%	0.0	0	0.0%	0.0	0	0.0%	80.0	4	0.0%
Civil Penalties Other Than TFRP	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	69.4	480	87.9%	64.3	42	7.7%	93.6	20	3.7%	105.3	4	0.7%	70.2	546	2.3%
Closed AUR	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	68.4	633	88.3%	99.7	29	4.0%	87.2	54	7.5%	4.0	1	0.1%	71.0	717	3.0%
Collection	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	65.8	4	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	65.8	4	0.0%
Collection Statute	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	119.6	27	84.4%	239.3	3	9.4%	322.0	2	6.3%	0.0	0	0.0%	143.5	32	0.1%
Copies of Rtns/Trans/Rpts/FOIA	120.0	1	0.1%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	35.8	547	78.4%	28.2	106	15.2%	74.1	44	6.3%	0.0	0	0.0%	37.2	698	3.0%
Credit Interest	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Criminal Investigation	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	62.1	1172	82.9%	64.8	154	10.9%	70.2	85	6.0%	36.7	3	0.2%	62.8	1414	6.0%
Direct Deposit	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	37.5	16	94.1%	22.0	1	5.9%	0.0	0	0.0%	0.0	0	0.0%	36.6	17	0.1%
Disaster Relief Claim	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Document Processing	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	104.6	21	84.0%	156.3	4	16.0%	0.0	0	0.0%	0.0	0	0.0%	112.8	25	0.1%
EFTPS	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	57.6	32	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	57.6	32	0.1%
EITC Certification (AUR)	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
EITC Certification (Filing status)	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	36.9	14	93.3%	26.0	1	6.7%	0.0	0	0.0%	0.0	0	0.0%	36.1	15	0.1%
EITC Certification (Qualifying child)	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	87.2	20	80.0%	35.8	4	16.0%	49.0	1	4.0%	0.0	0	0.0%	77.4	25	0.1%
EITC Recertification	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	72.7	115	84.6%	54.5	17	12.5%	78.5	4	2.9%	0.0	0	0.0%	70.6	136	0.6%
EITC Reconsideration	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	99.3	160	78.8%	81.8	13	6.4%	107.4	28	13.8%	56.5	2	1.0%	98.8	203	0.9%
Entity	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	35.0	2	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	35.0	2	0.0%
Estimated Tax Penalty	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	62.6	39	97.5%	0.0	0	0.0%	56.0	1	2.5%	0.0	0	0.0%	62.4	40	0.2%
Examination	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	79.9	17	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	79.9	17	0.1%
Examination Appeals	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	155.2	67	93.1%	104.0	3	4.2%	79.5	2	2.8%	0.0	0	0.0%	151.0	72	0.3%
Excess Collection	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	63.6	38	88.4%	63.4	5	11.6%	0.0	0	0.0%	0.0	0	0.0%	63.6	43	0.2%
Exclusion - Foreign Earned Inc	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	91.7	3	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	91.7	3	0.0%
Expedite Refund Request	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	51.0	412	83.9%	61.5	48	9.8%	78.5	30	6.1%	15.0	1	0.2%	53.6	491	2.1%
Foreign Tax Credit	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	51.2	5	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	51.2	5	0.0%
Form 843	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	99.5	55	94.8%	54.0	1	1.7%	145.0	2	3.4%	0.0	0	0.0%	100.3	58	0.2%
Form W-7/ITIN	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	69.7	224	91.4%	75.1	17	6.9%	69.7	3	1.2%	57.0	1	0.4%	70.1	245	1.0%
Formal Interest Abatement Request	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	137.2	31	68.9%	97.5	2	4.4%	92.5	11	24.4%	1.0	1	2.2%	121.5	45	0.2%
Forms/Publication Request	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	10.3	26	72.2%	11.8	5	13.9%	28.3	4	11.1%	2.0	1	2.8%	12.3	36	0.2%
FPLP (OPM)	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	76.5	2	40.0%	28.0	1	20.0%	56.5	2	40.0%	0.0	0	0.0%	58.8	5	0.0%
Retirement Income	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
FPLP Fed. Contractor/Vendor Pymnt	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	63.0	1	50.0%	51.0	1	50.0%	0.0	0	0.0%	0.0	0	0.0%	57.0	2	0.0%

**TAXPAYER ADVOCATE SERVICE REGULAR CRITERIA CLOSURES - SMALL BUSINESS/SELF-EMPLOYED**  
**FOR THE PERIOD OCTOBER 1, 2004 TO MARCH 31, 2005**  
**CORE ISSUE BY RELIEF GIVEN**

CORE ISSUE DESCRIPTION	TAO ISSUES									FULL OR PARTIAL RELIEF GIVEN												TOTAL					
	07 - TAO Issued			08 - TAO Issued			09 - TAO Issued			10 - TAO Issued			60 - Full Relief			61 - Full Relief			70 - Partial Relief			71 - Partial Relief			Avg	# of Cases	% Total
	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg	# of Cases	% Total
FLPL Fed. Emp. Trvl & Rmb Pymnt	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
FLPL Fed. Employee Salaries	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	84.5	2	66.7%	0.0	0	0.0%	13.0	1	33.3%	0.0	0	0.0%	60.7	3	0.0%
FLPL SSA Benefits	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	73.4	110	88.0%	0.0	0	0.0%	69.4	14	11.2%	33.0	1	0.8%	72.6	125	0.5%
FTD Penalty	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	76.7	253	78.8%	56.9	26	8.1%	74.1	42	13.1%	0.0	0	0.0%	74.8	321	1.4%
FTE/ES	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	84.6	170	85.0%	67.4	16	8.0%	150.1	14	7.0%	0.0	0	0.0%	87.8	200	0.8%
FTF/FTP Penalties	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	84.8	891	85.6%	65.3	57	5.5%	94.8	86	8.3%	52.1	7	0.7%	84.3	1041	4.4%
Guaranteed Installment Agreement	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	85.3	4	80.0%	0.0	0	0.0%	586.0	1	20.0%	0.0	0	0.0%	185.4	5	0.0%
Ind. Retirement Acct (IRA) Penalty	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	67.0	85	86.7%	76.8	13	13.3%	0.0	0	0.0%	0.0	0	0.0%	68.3	98	0.4%
Informal Interest Abatement Request	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	93.9	45	77.6%	31.0	2	3.4%	73.5	11	19.0%	0.0	0	0.0%	87.8	58	0.2%
Injured Spouse Claim	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	49.8	303	84.9%	55.3	51	14.3%	40.0	3	0.8%	0.0	0	0.0%	50.5	357	1.5%
Innocent Spouse (Form 8857)	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	219.8	67	80.7%	328.9	8	9.6%	82.4	8	9.6%	0.0	0	0.0%	217.1	83	0.4%
Innocent Spouse Appeals	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	69.0	4	57.1%	638.3	3	42.9%	0.0	0	0.0%	0.0	0	0.0%	313.0	7	0.0%
Installment Agreement - Other	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	59.3	191	79.6%	42.3	26	10.8%	62.1	22	9.2%	39.0	1	0.4%	57.7	240	1.0%
Interest	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Interest Calculation	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	81.9	37	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	81.9	37	0.2%
Invalid Dependent SSN/Name	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	84.4	11	84.6%	147.0	1	7.7%	241.0	1	7.7%	0.0	0	0.0%	101.2	13	0.1%
Invalid Spouse/Dependent ITIN	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	158.5	2	100.0%	0.0	0	0.0%	0.0	0	0.0%	158.5	2	0.0%
Invalid SSN	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	78.7	3	75.0%	111.0	1	25.0%	0.0	0	0.0%	0.0	0	0.0%	86.8	4	0.0%
IRS Offset	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	68.9	129	81.6%	59.0	17	10.8%	36.1	12	7.6%	0.0	0	0.0%	65.3	158	0.7%
ITIN Merge	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	59.8	6	54.5%	92.0	5	45.5%	0.0	0	0.0%	0.0	0	0.0%	74.5	11	0.0%
ITIN Refund Inquiry	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	50.8	8	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	50.8	8	0.0%
Levy	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	64.7	941	77.3%	61.5	60	4.9%	76.6	210	17.3%	105.2	6	0.5%	66.8	1217	5.2%
Lien - Other	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	48.9	134	84.8%	49.4	21	13.3%	46.3	3	1.9%	0.0	0	0.0%	49.0	158	0.7%
Lien Discharge	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	54.0	39	81.3%	0.0	0	0.0%	92.0	9	18.8%	0.0	0	0.0%	61.1	48	0.2%
Lien Release	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	47.1	376	81.7%	31.2	53	11.5%	72.9	31	6.7%	0.0	0	0.0%	47.0	460	2.0%
Lien Subordination	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	50.8	14	60.9%	0.0	0	0.0%	91.4	8	34.8%	24.0	1	4.3%	63.7	23	0.1%
Lien Withdrawal	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	70.2	44	78.6%	97.2	6	10.7%	99.5	6	10.7%	0.0	0	0.0%	76.2	56	0.2%
Lockbox	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	36.0	2	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	36.0	2	0.0%
Lost or Stolen Refunds	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	43.6	166	89.2%	54.9	16	8.6%	44.3	4	2.2%	0.0	0	0.0%	44.5	186	0.8%
Math Error	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	59.7	234	90.0%	51.2	23	8.8%	24.0	3	1.2%	0.0	0	0.0%	58.6	260	1.1%
Math Error ITIN	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	79.5	13	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	79.5	13	0.1%
Missing/Incorrect Payments	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	80.9	674	82.8%	87.3	83	10.2%	94.8	57	7.0%	0.0	0	0.0%	82.5	814	3.5%
Multiple/Mixed TIN Name/Address Change	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	156.9	251	88.7%	157.3	19	6.7%	154.0	12	4.2%	206.0	1	0.4%	157.0	283	1.2%
Non-Master File	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	42.8	89	89.0%	45.4	11	11.0%	0.0	0	0.0%	0.0	0	0.0%	43.1	100	0.4%
Non-TAS	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	135.2	32	91.4%	150.0	2	5.7%	227.0	1	2.9%	0.0	0	0.0%	138.7	35	0.1%
OIC - Doubt as to Collectibility	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	74.8	6	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	74.8	6	0.0%
OIC - Doubt as to Liability	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	108.6	247	76.7%	137.7	27	8.4%	110.4	48	14.9%	0.0	0	0.0%	111.3	322	1.4%
OIC - ETA	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	137.2	22	95.7%	0.0	0	0.0%	91.0	1	4.3%	0.0	0	0.0%	135.2	23	0.1%
OIC Appeals	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	156.6	22	95.7%	0.0	0	0.0%	1.0	1	4.3%	0.0	0	0.0%	149.9	23	0.1%
Open Audit	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	90.0	17	73.9%	0.0	0	0.0%	111.7	6	26.1%	0.0	0	0.0%	95.7	23	0.1%
Open AUR	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	83.6	686	80.0%	97.9	81	9.5%	101.0	83	9.7%	136.7	7	0.8%	87.0	857	3.6%
Original Lien Filing	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	55.3	469	86.7%	68.0	35	6.5%	55.1	37	6.8%	0.0	0	0.0%	56.1	541	2.3%
Other	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	70.9	38	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	70.9	38	0.2%
	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	119.2	29	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	119.2	29	0.1%

**TAXPAYER ADVOCATE SERVICE REGULAR CRITERIA CLOSURES - SMALL BUSINESS/SELF-EMPLOYED**  
**FOR THE PERIOD OCTOBER 1, 2004 TO MARCH 31, 2005**  
**CORE ISSUE BY RELIEF GIVEN**

CORE ISSUE DESCRIPTION	TAO ISSUES												FULL OR PARTIAL RELIEF GIVEN												TOTAL		
	07 - TAO Issued			08 - TAO Issued			09 - TAO Issued			10 - TAO Issued			60 - Full Relief			61 - Full Relief			70 - Partial Relief			71 - Partial Relief			Avg	# of Cases	% Total
	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg	# of Cases	% Total
Other Collection Issues	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	61.8	251	76.5%	88.2	27	8.2%	91.9	50	15.2%	0.0	0	0.0%	68.5	328	1.4%
Other Document Processing Issues	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	70.1	344	74.1%	53.2	112	24.1%	77.2	6	1.3%	23.5	2	0.4%	65.9	464	2.0%
Other Entity Issues	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	81.6	149	84.2%	69.9	25	14.1%	1047.0	1	0.6%	58.5	2	1.1%	85.2	177	0.8%
Other Examination	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	93.0	98	77.2%	85.6	23	18.1%	150.2	6	4.7%	0.0	0	0.0%	94.4	127	0.5%
Other Interest	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	48.5	4	66.7%	100.5	2	33.3%	0.0	0	0.0%	0.0	0	0.0%	65.8	6	0.0%
Other Payment Issues	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	70.3	203	80.2%	69.8	30	11.9%	140.6	20	7.9%	0.0	0	0.0%	75.8	253	1.1%
Other Penalty Issues	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	81.2	167	82.3%	177.9	13	6.4%	75.9	23	11.3%	0.0	0	0.0%	86.8	203	0.9%
Other Refund Inquiries/Issues	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	65.4	300	80.4%	60.5	63	16.9%	66.6	10	2.7%	0.0	0	0.0%	64.6	373	1.6%
Other Tech.Proc. Statute Issues	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	57.8	90	80.4%	64.1	9	8.0%	129.3	11	9.8%	9.5	2	1.8%	64.5	112	0.5%
Payments/Credits	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	77.6	28	87.5%	46.5	2	6.3%	33.0	2	6.3%	0.0	0	0.0%	72.8	32	0.1%
Penalty	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	353.0	2	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	353.0	2	0.0%
Penalty Appeals	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	70.0	58	76.3%	143.0	1	1.3%	88.0	16	21.1%	251.0	1	1.3%	77.1	76	0.3%
Processing Amended Returns	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	89.0	1414	79.9%	77.6	238	13.5%	115.3	107	6.0%	98.8	10	0.6%	89.1	1769	7.5%
Processing Original Return	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	93.4	1155	83.0%	91.7	176	12.6%	92.8	56	4.0%	222.8	5	0.4%	93.6	1392	5.9%
Recons/SFR/6020b/Audit	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	115.9	719	75.4%	127.1	115	12.1%	143.9	117	12.3%	247.3	3	0.3%	121.1	954	4.0%
Refund Statute	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	90.5	91	74.6%	82.4	17	13.9%	109.7	14	11.5%	0.0	0	0.0%	91.6	122	0.5%
Restricted Interest	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	61.5	4	66.7%	0.0	0	0.0%	32.0	1	16.7%	12.0	1	16.7%	48.3	6	0.0%
Returned/Stopped Refunds	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	50.7	164	84.1%	50.2	31	15.9%	0.0	0	0.0%	0.0	0	0.0%	50.6	195	0.8%
RPS (EITC Claim)	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	75.1	497	80.4%	89.3	44	7.1%	96.4	67	10.8%	154.4	10	1.6%	79.7	618	2.6%
Scrambled SSN	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	184.4	28	93.3%	152.5	2	6.7%	0.0	0	0.0%	0.0	0	0.0%	182.2	30	0.1%
Seizure and Sale	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	44.9	15	83.3%	0.0	0	0.0%	30.0	3	16.7%	0.0	0	0.0%	42.4	18	0.1%
SS-4, Application for EIN	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	23.4	37	94.9%	35.5	2	5.1%	0.0	0	0.0%	0.0	0	0.0%	24.0	39	0.2%
SS8 Determinations	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	52.8	10	90.9%	0.0	0	0.0%	371.0	1	9.1%	0.0	0	0.0%	81.7	11	0.0%
Stolen Identity	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	163.4	67	98.5%	24.0	1	1.5%	0.0	0	0.0%	0.0	0	0.0%	161.4	68	0.3%
Streamlined Installment Agreement	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	44.0	51	98.1%	82.0	1	1.9%	0.0	0	0.0%	0.0	0	0.0%	44.8	52	0.2%
Subchapter S Corp (F 2553)	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	76.6	211	82.7%	83.6	19	7.5%	110.4	24	9.4%	124.0	1	0.4%	80.5	255	1.1%
Tax Questions	1344.0	1	2.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	35.7	44	89.8%	0.0	0	0.0%	19.3	4	8.2%	0.0	0	0.0%	61.0	49	0.2%
Tax Treaties	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	82.5	13	92.9%	58.0	1	7.1%	0.0	0	0.0%	0.0	0	0.0%	80.8	14	0.1%
Taxpayer Rights	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	226.5	2	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	226.5	2	0.0%
TDI - SFR/6020B	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	83.4	232	85.0%	68.5	29	10.6%	127.3	12	4.4%	0.0	0	0.0%	83.7	273	1.2%
TE/GE Technical	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	84.1	12	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	84.1	12	0.1%
Technical/Procedural/ Statute	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	57.0	1	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	57.0	1	0.0%
TOP Offset	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	38.7	9	90.0%	0.0	0	0.0%	27.0	1	10.0%	0.0	0	0.0%	37.5	10	0.0%
Trust Fund Recovery Penalty (TFRP)	718.0	1	0.7%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	132.6	111	81.6%	544.0	1	0.7%	145.1	23	16.9%	0.0	0	0.0%	142.0	136	0.6%
Unable to Pay (CNC)	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	75.9	147	86.0%	55.7	11	6.4%	65.5	13	7.6%	0.0	0	0.0%	73.8	171	0.7%
Undelivered Refunds	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	36.2	63	94.0%	30.0	3	4.5%	70.0	1	1.5%	0.0	0	0.0%	36.5	67	0.3%
Unpostable Payment	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	36.1	13	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	36.1	13	0.1%
Unpostable/Reject	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	56.0	63	98.4%	14.0	1	1.6%	0.0	0	0.0%	0.0	0	0.0%	55.3	64	0.3%
<b>TOTAL</b>	<b>727.3</b>	<b>3</b>	<b>0.0%</b>	<b>0.0</b>	<b>0</b>	<b>0.0%</b>	<b>0.0</b>	<b>0</b>	<b>0.0%</b>	<b>0.0</b>	<b>0</b>	<b>0.0%</b>	<b>76.4</b>	<b>19467</b>	<b>82.6%</b>	<b>76.3</b>	<b>2282</b>	<b>9.7%</b>	<b>94.9</b>	<b>1744</b>	<b>7.4%</b>	<b>104.4</b>	<b>77</b>	<b>0.3%</b>	<b>77.9</b>	<b>23573</b>	<b>100.0%</b>

**TAXPAYER ADVOCATE SERVICE REGULAR CRITERIA CLOSURES - SMALL BUSINESS/SELF-EMPLOYED**  
**FOR THE PERIOD OCTOBER 1, 2004 TO MARCH 31, 2005**  
**CORE ISSUE BY RELIEF GIVEN (FINANCIAL HARDSHIP CASES)**

CORE ISSUE DESCRIPTION	TAO ISSUES												FULL OR PARTIAL RELIEF GIVEN												TOTAL	
	07 - TAO Issued			08 - TAO Issued			09 - TAO Issued			10 - TAO Issued			60 - Full Relief			61 - Full Relief			70 - Partial Relief			71 - Partial Relief				
	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg	# of Cases
Account/Notice Inquiry	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	44.5	14	77.8%	45.0	1	5.6%	56.7	3	16.7%	0.0	0	0.0%	46.6	18
Alien Taxation	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Appeals - Other	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	117.5	6	85.7%	0.0	0	0.0%	94.0	1	14.3%	0.0	0	0.0%	114.1	7
Appeals/Other	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Application for Exempt Status	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	47.3	12	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	47.3	12
Assessment Statute	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Back-up Withholding	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	41.7	29	78.4%	37.5	8	21.6%	0.0	0	0.0%	0.0	0	0.0%	40.8	37
Bankruptcy	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	38.8	30	96.8%	105.0	1	3.2%	0.0	0	0.0%	0.0	0	0.0%	40.9	31
CAP Appeals	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	14.0	1	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	14.0	1
Carryback/Carryforward Claims	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	42.5	4	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	42.5	4
CAWR/FUTA	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	56.1	46	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	56.1	46
CDP Appeals	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	24.0	1	100.0%	0.0	0	0.0%	0.0	0	0.0%	24.0	1
Civil Penalties Other Than TFRP	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	91.6	21	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	91.6	21
Closed AUR	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	67.7	52	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	67.7	52
Collection	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	47.0	1	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	47.0	1
Collection Statute	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Copies of Rtns/Trans/Rpts/FOIA	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	24.2	76	97.4%	69.0	1	1.3%	15.0	1	1.3%	0.0	0	0.0%	24.7	78
Credit Interest	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Criminal Investigation	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	49.0	79	84.9%	30.7	6	6.5%	70.9	7	7.5%	6.0	1	1.1%	49.0	93
Direct Deposit	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	21.3	9	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	21.3	9
Disaster Relief Claim	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Document Processing	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	159.3	3	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	159.3	3
EFTPS	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	51.6	11	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	51.6	11
EITC Certification (AUR)	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
EITC Certification (Filing status)	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	56.0	2	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	56.0	2
EITC Certification (Qualifying child)	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	29.0	1	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	29.0	1
EITC Recertification	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	30.3	10	71.4%	68.0	3	21.4%	37.0	1	7.1%	0.0	0	0.0%	38.9	14
EITC Reconsideration	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	102.5	15	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	102.5	15
Entity	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Estimated Tax Penalty	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Examination	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Examination Appeals	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	19.7	3	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	19.7	3
Excess Collection	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Exclusion - Foreign Earned Inc	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Expedite Refund Request	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	41.9	226	85.6%	51.2	29	11.0%	24.5	8	3.0%	15.0	1	0.4%	42.3	264
Foreign Tax Credit	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	24.0	1	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	24.0	1
Form 843	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	63.0	1	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	63.0	1
Form W-7/ITIN	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Formal Interest Abatement Request	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	206.0	1	100.0%	0.0	0	0.0%	206.0	1
Forms/Publication Request	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	2.0	1	100.0%	2.0	1
FPLP (OPM) Retirement Income	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	76.5	2	66.7%	28.0	1	33.3%	0.0	0	0.0%	0.0	0	0.0%	60.3	3
FPLP Fed. Contractor/Vendor Pymnt	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	63.0	1	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	63.0	1

TAXPAYER ADVOCATE SERVICE REGULAR CRITERIA CLOSURES - SMALL BUSINESS/SELF-EMPLOYED

FOR THE PERIOD OCTOBER 1, 2004 TO MARCH 31, 2005

CORE ISSUE BY RELIEF GIVEN (FINANCIAL HARDSHIP CASES)

CORE ISSUE DESCRIPTION	TAO ISSUES												FULL OR PARTIAL RELIEF GIVEN												TOTAL	
	07 - TAO Issued			08 - TAO Issued			09 - TAO Issued			10 - TAO Issued			60 - Full Relief			61 - Full Relief			70 - Partial Relief			71 - Partial Relief				
	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg	# of Cases
FPLP Fed. Emp. Trvl & Rmb Pymnt	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
FPLP Fed. Employee Salaries	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	161.0	1	50.0%	0.0	0	0.0%	13.0	1	50.0%	0.0	0	0.0%	87.0	2
FPLP SSA Benefits	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	71.1	85	87.6%	0.0	0	0.0%	69.0	11	11.3%	33.0	1	1.0%	70.5	97
FTD Penalty	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
FTE/ES	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	23.3	3	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	23.3	3
FTF/FTP Penalties	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	85.8	17	89.5%	29.0	2	10.5%	0.0	0	0.0%	0.0	0	0.0%	79.8	19
Guaranteed Installment Agreement	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	103.0	3	75.0%	0.0	0	0.0%	586.0	1	25.0%	0.0	0	0.0%	223.8	4
Ind. Retirement Acct (IRA) Penalty	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Informal Interest Abatement Request	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Injured Spouse Claim	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	45.0	64	94.1%	32.5	4	5.9%	0.0	0	0.0%	0.0	0	0.0%	44.3	68
Innocent Spouse (Form 8857)	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	238.7	3	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	238.7	3
Innocent Spouse Appeals	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	64.0	1	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	64.0	1
Installment Agreement - Other	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	45.5	55	90.2%	11.0	1	1.6%	81.6	5	8.2%	0.0	0	0.0%	47.9	61
Interest	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Interest Calculation	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Invalid Dependent SSN/Name	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Invalid Spouse. Dependent ITIN	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Invalid SSN	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	9.0	1	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	9.0	1
IRS Offset	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	51.6	41	78.8%	29.3	3	5.8%	34.3	8	15.4%	0.0	0	0.0%	47.6	52
ITIN Merge	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
ITIN Refund Inquiry	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Levy	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	60.3	660	76.7%	50.5	40	4.6%	74.4	157	18.2%	23.0	4	0.5%	62.3	861
Lien - Other	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	29.1	61	82.4%	38.9	13	17.6%	0.0	0	0.0%	0.0	0	0.0%	30.8	74
Lien Discharge	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	36.5	24	92.3%	0.0	0	0.0%	65.5	2	7.7%	0.0	0	0.0%	38.7	26
Lien Release	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	40.4	163	86.2%	24.7	13	6.9%	75.3	13	6.9%	0.0	0	0.0%	41.7	189
Lien Subordination	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	27.0	5	41.7%	0.0	0	0.0%	66.5	6	50.0%	24.0	1	8.3%	46.5	12
Lien Withdrawal	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	69.2	21	80.8%	26.0	1	3.8%	126.0	4	15.4%	0.0	0	0.0%	76.3	26
Lockbox	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Lost or Stolen Refunds	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	52.7	13	86.7%	4.0	2	13.3%	0.0	0	0.0%	0.0	0	0.0%	46.2	15
Math Error	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	46.3	12	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	46.3	12
Math Error ITIN	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Missing/Incorrect Payments	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	80.2	46	93.9%	162.0	1	2.0%	41.0	2	4.1%	0.0	0	0.0%	80.3	49
Multiple/Mixed TIN	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	182.7	12	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	182.7	12
Name/Address Change	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	11.2	14	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	11.2	14
Non-Master File	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Non-TAS	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
OIC - Doubt as to Collectibility	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	128.1	40	85.1%	0.0	0	0.0%	121.1	7	14.9%	0.0	0	0.0%	127.0	47
OIC - Doubt as to Liability	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
OIC - ETA	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
OIC Appeals	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	64.0	1	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	64.0	1
Open Audit	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	74.2	37	92.5%	125.0	3	7.5%	0.0	0	0.0%	0.0	0	0.0%	78.1	40
Open AUR	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	35.3	9	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	35.3	9
Original Lien Filing	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	48.0	16	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	48.0	16
Other	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	42.0	1	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	42.0	1

**TAXPAYER ADVOCATE SERVICE REGULAR CRITERIA CLOSURES - SMALL BUSINESS/SELF-EMPLOYED**  
**FOR THE PERIOD OCTOBER 1, 2004 TO MARCH 31, 2005**  
**CORE ISSUE BY RELIEF GIVEN (FINANCIAL HARDSHIP CASES)**

CORE ISSUE DESCRIPTION	TAO ISSUES												FULL OR PARTIAL RELIEF GIVEN												TOTAL	
	07 - TAO Issued			08 - TAO Issued			09 - TAO Issued			10 - TAO Issued			60 - Full Relief			61 - Full Relief			70 - Partial Relief			71 - Partial Relief				
	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg	# of Cases
Other Collection Issues	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	54.4	51	83.6%	0.0	0	0.0%	58.3	10	16.4%	0.0	0	0.0%	55.0	61
Other Document Processing Issues	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	58.3	36	90.0%	18.8	4	10.0%	0.0	0	0.0%	0.0	0	0.0%	54.3	40
Other Entity Issues	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	34.0	9	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	34.0	9
Other Examination	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	174.0	1	100.0%	0.0	0	0.0%	174.0	1
Other Interest	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Other Payment Issues	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	51.8	24	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	51.8	24
Other Penalty Issues	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	51.9	9	81.8%	0.0	0	0.0%	71.0	2	18.2%	0.0	0	0.0%	55.4	11
Other Refund Inquiries/Issues	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	61.5	22	95.7%	492.0	1	4.3%	0.0	0	0.0%	0.0	0	0.0%	80.2	23
Other Tech.Proc. Statute Issues	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	31.4	18	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	31.4	18
Payments/Credits	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	40.0	1	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	40.0	1
Penalty	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Penalty Appeals	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	143.0	1	100.0%	0.0	0	0.0%	143.0	1
Processing Amended Returns	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	81.0	85	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	81.0	85
Processing Original Return	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	65.0	101	91.8%	56.6	5	4.5%	51.0	4	3.6%	0.0	0	0.0%	64.1	110
Recons/SFR/6020b/Audit	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	84.0	64	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	84.0	64
Refund Statute	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	28.0	1	100.0%	0.0	0	0.0%	0.0	0	0.0%	28.0	1
Restricted Interest	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	12.0	1	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	12.0	1
Returned/Stopped Refunds	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	34.3	27	90.0%	43.3	3	10.0%	0.0	0	0.0%	0.0	0	0.0%	35.2	30
RPS (EITC Claim)	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	55.9	70	94.6%	66.0	2	2.7%	37.0	2	2.7%	0.0	0	0.0%	55.6	74
Scrambled SSN	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	197.0	1	100.0%	0.0	0	0.0%	0.0	0	0.0%	197.0	1
Seizure and Sale	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	44.0	12	80.0%	0.0	0	0.0%	30.0	3	20.0%	0.0	0	0.0%	41.2	15
SS-4, Application for EIN	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	10.0	2	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	10.0	2
SS8 Determinations	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Stolen Identity	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	148.1	8	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	148.1	8
Streamlined Installment Agreement	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	32.8	5	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	32.8	5
Subchapter S Corp (F 2553)	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	32.6	5	71.4%	0.0	0	0.0%	41.5	2	28.6%	0.0	0	0.0%	35.1	7
Tax Questions	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Tax Treaties	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Taxpayer Rights	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
TDI - SFR/6020B	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	73.4	28	84.8%	59.3	3	9.1%	76.0	2	6.1%	0.0	0	0.0%	72.2	33
TE/GE Technical	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Technical/Procedural/ Statute	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
TOP Offset	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	27.0	1	100.0%	0.0	0	0.0%	27.0	1
Trust Fund Recovery Penalty (TFRP)	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	99.3	4	80.0%	0.0	0	0.0%	6.0	1	20.0%	0.0	0	0.0%	80.6	5
Unable to Pay (CNC)	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	72.1	54	90.0%	54.7	3	5.0%	133.0	3	5.0%	0.0	0	0.0%	74.3	60
Undelivered Refunds	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	32.0	17	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	32.0	17
Unpostable Payment	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	6.0	2	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	6.0	2
Unpostable/Reject	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	44.9	7	87.5%	14.0	1	12.5%	0.0	0	0.0%	0.0	0	0.0%	41.0	8
<b>TOTAL</b>	<b>0.0</b>	<b>0</b>	<b>0.0%</b>	<b>57.4</b>	<b>2727</b>	<b>86.2%</b>	<b>50.2</b>	<b>159</b>	<b>5.0%</b>	<b>73.4</b>	<b>270</b>	<b>8.5%</b>	<b>19.1</b>	<b>9</b>	<b>0.3%</b>	<b>58.3</b>	<b>3165</b>									

TAXPAYER ADVOCATE SERVICE REGULAR CRITERIA CLOSURES - SMALL BUSINESS/SELF-EMPLOYED

FOR THE PERIOD OCTOBER 1, 2004 TO MARCH 31, 2005

CORE ISSUE BY RELIEF GIVEN (SYSTEMIC HARDSHIP CASES)

CORE ISSUE DESCRIPTION	TAO ISSUES												FULL OR PARTIAL RELIEF GIVEN												TOTAL		
	07 - TAO Issued			08 - TAO Issued			09 - TAO Issued			10 - TAO Issued			60 - Full Relief			61 - Full Relief			70 - Partial Relief			71 - Partial Relief			Avg	# of Cases	% Total
	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg	# of Cases	% Total
Account/Notice Inquiry	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	60.7	297	84.6%	57.7	22	6.3%	85.6	32	9.1%	0.0	0	0.0%	62.8	351	1.8%
Alien Taxation	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	72.0	41	89.1%	115.2	5	10.9%	0.0	0	0.0%	0.0	0	0.0%	76.7	46	0.2%
Appeals - Other	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	127.2	53	94.6%	197.0	1	1.8%	47.5	2	3.6%	0.0	0	0.0%	125.6	56	0.3%
Appeals/Other	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	62.0	1	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	62.0	1	0.0%
Application for Exempt Status	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	52.9	52	86.7%	0.0	0	0.0%	29.9	8	13.3%	0.0	0	0.0%	49.8	60	0.3%
Assessment Statute	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	79.8	5	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	79.8	5	0.0%
Back-up Withholding	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	61.4	89	80.9%	82.0	19	17.3%	69.0	1	0.9%	31.0	1	0.9%	64.8	110	0.5%
Bankruptcy	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	82.5	88	79.3%	114.0	16	14.4%	74.0	7	6.3%	0.0	0	0.0%	86.5	111	0.6%
CAP Appeals	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	164.0	5	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	164.0	5	0.0%
Carryback/Carryforward Claims	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	91.0	160	94.1%	98.0	2	1.2%	121.1	8	4.7%	0.0	0	0.0%	92.5	170	0.8%
CAWR/FUTA	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	71.5	626	82.2%	70.9	80	10.5%	101.4	55	7.2%	68.0	1	0.1%	73.6	762	3.8%
CDP Appeals	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	98.7	3	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	98.7	3	0.0%
Civil Penalties Other Than TFRP	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	68.4	459	89.5%	64.3	42	8.2%	128.4	8	1.6%	105.3	4	0.8%	69.3	513	2.6%
Closed AUR	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	68.5	581	87.6%	102.2	28	4.2%	88.4	53	8.0%	4.0	1	0.2%	71.4	663	3.3%
Collection	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	72.0	3	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	72.0	3	0.0%
Collection Statute	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	119.6	27	84.4%	239.3	3	9.4%	322.0	2	6.3%	0.0	0	0.0%	143.5	32	0.2%
Copies of Rtns/Trans/Rpts/FOIA	120.0	1	0.2%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	37.7	471	77.5%	28.7	98	16.1%	80.8	38	6.3%	0.0	0	0.0%	39.1	608	3.0%
Credit Interest	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Criminal Investigation	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	63.0	1093	83.1%	66.5	143	10.9%	70.1	78	5.9%	52.0	2	0.2%	63.8	1316	6.6%
Direct Deposit	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	58.3	7	87.5%	22.0	1	12.5%	0.0	0	0.0%	0.0	0	0.0%	53.8	8	0.0%
Disaster Relief Claim	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Document Processing	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	95.4	18	81.8%	156.3	4	18.2%	0.0	0	0.0%	0.0	0	0.0%	106.5	22	0.1%
EFTPS	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	60.8	21	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	60.8	21	0.1%
EITC Certification (AUR)	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
EITC Certification (Filing status)	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	33.7	12	92.3%	26.0	1	7.7%	0.0	0	0.0%	0.0	0	0.0%	33.1	13	0.1%
EITC Certification (Qualifying child)	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	78.9	15	75.0%	35.8	4	20.0%	49.0	1	5.0%	0.0	0	0.0%	68.8	20	0.1%
EITC Recertification	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	79.3	99	86.1%	51.5	13	11.3%	92.3	3	2.6%	0.0	0	0.0%	76.5	115	0.6%
EITC Reconsideration	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	98.9	145	78.4%	81.8	13	7.0%	111.3	25	13.5%	56.5	2	1.1%	98.9	185	0.9%
Entity	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	35.0	2	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	35.0	2	0.0%
Estimated Tax Penalty	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	63.9	38	97.4%	0.0	0	0.0%	56.0	1	2.6%	0.0	0	0.0%	63.7	39	0.2%
Examination	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	79.9	17	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	79.9	17	0.1%
Examination Appeals	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	161.6	64	92.8%	104.0	3	4.3%	79.5	2	2.9%	0.0	0	0.0%	156.7	69	0.3%
Excess Collection	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	63.6	36	87.8%	63.4	5	12.2%	0.0	0	0.0%	0.0	0	0.0%	63.6	41	0.2%
Exclusion - Foreign Earned Inc	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	91.7	3	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	91.7	3	0.0%
Expedite Refund Request	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	62.0	186	84.5%	70.8	15	6.8%	111.8	19	8.6%	0.0	0	0.0%	66.9	220	1.1%
Foreign Tax Credit	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	65.7	3	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	65.7	3	0.0%
Form 843	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	101.1	53	94.6%	54.0	1	1.8%	145.0	2	3.6%	0.0	0	0.0%	101.8	56	0.3%
Form W-7/IT101/TIN	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	70.2	219	91.3%	75.1	17	7.1%	69.7	3	1.3%	57.0	1	0.4%	70.5	240	1.2%
Formal Interest Abatement Request	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	140.3	30	69.8%	97.5	2	4.7%	81.1	10	23.3%	1.0	1	2.3%	121.3	43	0.2%
Forms/Publication Request	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	10.8	24	75.0%	14.5	4	12.5%	28.3	4	12.5%	0.0	0	0.0%	13.4	32	0.2%
FPLP (OPM)																											
Retirement Income	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	56.5	2	100.0%	0.0	0	0.0%	56.5	2	0.0%
FPLP Fed. Contractor/Vendor Pymnt	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	51.0	1	100.0%	0.0	0	0.0%	0.0	0	0.0%	51.0	1	0.0%

TAXPAYER ADVOCATE SERVICE REGULAR CRITERIA CLOSURES - SMALL BUSINESS/SELF-EMPLOYED

FOR THE PERIOD OCTOBER 1, 2004 TO MARCH 31, 2005

CORE ISSUE BY RELIEF GIVEN (SYSTEMIC HARDSHIP CASES)

CORE ISSUE DESCRIPTION	TAO ISSUES									FULL OR PARTIAL RELIEF GIVEN												TOTAL					
	07 - TAO Issued			08 - TAO Issued			09 - TAO Issued			10 - TAO Issued			60 - Full Relief			61 - Full Relief			70 - Partial Relief			71 - Partial Relief			Avg	# of Cases	% Total
	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg	# of Cases	% Total
FPLP Fed. Emp. Trvl & Rmb Pymnt	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
FPLP Fed. Employee Salaries	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	8.0	1	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	8.0	1	0.0%
FPLP SSA Benefits	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	81.2	25	96.2%	0.0	0	0.0%	45.0	1	3.8%	0.0	0	0.0%	79.8	26	0.1%
FTD Penalty	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	76.8	238	78.5%	54.2	25	8.3%	75.5	40	13.2%	0.0	0	0.0%	74.8	303	1.5%
FTE/ES	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	87.5	161	84.7%	68.7	15	7.9%	180.1	14	7.4%	0.0	0	0.0%	90.6	190	0.9%
FTF/FTP Penalties	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	84.8	873	85.7%	66.6	55	5.4%	96.4	84	8.2%	52.1	7	0.7%	84.6	1019	5.1%
Guaranteed Installment Agreement	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	32.0	1	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	32.0	1	0.0%
Ind. Retirement Acct (IRA) Penalty	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	66.0	84	87.5%	68.9	12	12.5%	0.0	0	0.0%	0.0	0	0.0%	66.4	96	0.5%
Informal Interest Abatement Request	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	91.4	42	80.8%	31.0	2	3.8%	60.8	8	15.4%	0.0	0	0.0%	84.3	52	0.3%
Injured Spouse Claim	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	51.1	239	84.2%	57.6	42	14.8%	40.0	3	1.1%	0.0	0	0.0%	51.9	284	1.4%
Innocent Spouse (Form 8857)	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	210.7	58	80.6%	328.9	8	11.1%	86.7	6	8.3%	0.0	0	0.0%	213.5	72	0.4%
Innocent Spouse Appeals	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	638.3	3	100.0%	0.0	0	0.0%	0.0	0	0.0%	638.3	3	0.0%
Installment Agreement - Other	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	65.4	135	76.3%	41.9	24	13.6%	56.4	17	9.6%	39.0	1	0.6%	61.2	177	0.9%
Interest	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Interest Calculation	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	81.9	37	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	81.9	37	0.2%
Invalid Dependent SSN/Name	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	86.2	10	83.3%	147.0	1	8.3%	241.0	1	8.3%	0.0	0	0.0%	104.2	12	0.1%
Invalid Spouse/Dependent ITIN	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	158.5	2	100.0%	0.0	0	0.0%	0.0	0	0.0%	158.5	2	0.0%
Invalid SSN	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	111.0	1	100.0%	0.0	0	0.0%	0.0	0	0.0%	111.0	1	0.0%
IRS Offset	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	77.0	88	84.6%	62.3	12	11.5%	39.8	4	3.8%	0.0	0	0.0%	73.9	104	0.5%
ITIN Merge	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	59.8	6	54.5%	92.0	5	45.5%	0.0	0	0.0%	0.0	0	0.0%	74.5	11	0.1%
ITIN Refund Inquiry	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	50.8	8	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	50.8	8	0.0%
Levy	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	74.8	281	78.9%	83.7	20	5.6%	83.1	53	14.9%	269.5	2	0.6%	77.6	356	1.8%
Lien - Other	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	65.5	73	97.3%	0.0	0	0.0%	66.0	2	2.7%	0.0	0	0.0%	65.5	75	0.4%
Lien Discharge	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	82.1	15	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	82.1	15	0.1%
Lien Release	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	52.3	213	78.6%	33.4	40	14.8%	71.1	18	6.6%	0.0	0	0.0%	50.8	271	1.4%
Lien Subordination	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	284.0	1	50.0%	0.0	0	0.0%	110.0	1	50.0%	0.0	0	0.0%	197.0	2	0.0%
Lien Withdrawal	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	73.2	19	90.5%	0.0	0	0.0%	46.5	2	9.5%	0.0	0	0.0%	70.6	21	0.1%
Lockbox	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	36.0	2	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	36.0	2	0.0%
Lost or Stolen Refunds	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	42.8	153	89.5%	62.1	14	8.2%	44.3	4	2.3%	0.0	0	0.0%	44.4	171	0.9%
Math Error	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	60.5	222	89.9%	52.6	22	8.9%	24.0	3	1.2%	0.0	0	0.0%	59.3	247	1.2%
Math Error ITIN	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	80.0	12	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	80.0	12	0.1%
Missing/Incorrect Payments	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	80.9	628	82.8%	87.1	77	10.2%	96.8	53	7.0%	0.0	0	0.0%	82.7	758	3.8%
Multiple/Mixed TIN	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	155.6	239	89.5%	171.5	16	4.1%	160.5	11	2.4%	206.0	1	0.4%	156.9	267	1.3%
Name/Address Change	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	46.4	75	89.3%	45.1	9	10.7%	0.0	0	0.0%	0.0	0	0.0%	46.3	84	0.4%
Non-Master File	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	135.9	29	90.6%	150.0	2	6.3%	227.0	1	3.1%	0.0	0	0.0%	139.7	32	0.2%
Non-TAS	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	87.8	5	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	87.8	5	0.0%
OIC - Doubt as to Collectibility	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	104.8	207	76.1%	139.8	26	9.6%	99.9	39	14.3%	0.0	0	0.0%	107.5	272	1.4%
OIC - Doubt as to Liability	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	139.0	21	95.5%	0.0	0	0.0%	91.0	1	4.5%	0.0	0	0.0%	136.8	22	0.1%
OIC - ETA	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	150.0	21	95.5%	0.0	0	0.0%	1.0	1	4.5%	0.0	0	0.0%	143.3	22	0.1%
OIC Appeals	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	91.6	16	72.7%	0.0	0	0.0%	111.7	6	27.3%	0.0	0	0.0%	97.1	22	0.1%
Open Audit	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	84.1	649	79.8%	97.8	77	9.5%	100.2	80	9.8%	136.7	7	0.9%	87.4	813	4.1%
Open AUR	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	55.6	452	86.6%	68.0	35	6.7%	55.8	35	6.7%	0.0	0	0.0%	56.5	522	2.6%
Original Lien Filing	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	87.6	22	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	87.6	22	0.1%
Other	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	116.0	26	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	116.0	26	0.1%

**TAXPAYER ADVOCATE SERVICE REGULAR CRITERIA CLOSURES - SMALL BUSINESS/SELF-EMPLOYED**  
**FOR THE PERIOD OCTOBER 1, 2004 TO MARCH 31, 2005**  
**CORE ISSUE BY RELIEF GIVEN (SYSTEMIC HARDSHIP CASES)**

CORE ISSUE DESCRIPTION	TAO ISSUES												FULL OR PARTIAL RELIEF GIVEN												TOTAL		
	07 - TAO Issued			08 - TAO Issued			09 - TAO Issued			10 - TAO Issued			60 - Full Relief			61 - Full Relief			70 - Partial Relief			71 - Partial Relief			Avg	# of Cases	% Total
	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg	# of Cases	% Total
Other Collection Issues	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	63.7	200	75.5%	91.0	25	9.4%	100.3	40	15.1%	0.0	0	0.0%	71.8	265	1.3%
Other Document Processing Issues	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	71.5	308	72.6%	54.5	108	25.5%	77.2	6	1.4%	23.5	2	0.5%	67.0	424	2.1%
Other Entity Issues	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	84.6	138	83.6%	71.8	24	14.5%	1047.0	1	0.6%	58.5	2	1.2%	88.3	165	0.8%
Other Examination	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	92.7	94	77.0%	85.6	23	18.9%	145.4	5	4.1%	0.0	0	0.0%	93.5	122	0.6%
Other Interest	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	48.5	4	66.7%	100.5	2	33.3%	0.0	0	0.0%	0.0	0	0.0%	65.8	6	0.0%
Other Payment Issues	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	72.8	179	79.2%	73.2	28	12.4%	147.8	19	8.4%	0.0	0	0.0%	79.2	226	1.1%
Other Penalty Issues	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	82.9	158	88.3%	149.3	3	1.7%	77.0	18	10.1%	0.0	0	0.0%	83.4	179	0.9%
Other Refund Inquiries/Issues	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	65.7	278	79.9%	53.3	60	17.2%	66.6	10	2.9%	0.0	0	0.0%	63.6	348	1.7%
Other Tech.Proc. Statute Issues	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	64.5	72	77.4%	71.3	8	8.6%	129.3	11	11.8%	9.5	2	2.2%	71.5	93	0.5%
Payments/Credits	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	81.0	26	86.7%	46.5	2	6.7%	33.0	2	6.7%	0.0	0	0.0%	75.5	30	0.1%
Penalty	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	353.0	2	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	353.0	2	0.0%
Penalty Appeals	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	69.8	53	75.7%	0.0	0	0.0%	88.0	16	22.9%	251.0	1	1.4%	76.5	70	0.3%
Processing Amended Returns	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	89.5	1329	79.6%	78.7	229	13.7%	114.5	101	6.1%	98.8	10	0.6%	89.6	1669	8.3%
Processing Original Return	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	96.1	1053	82.8%	94.0	166	13.1%	96.6	49	3.9%	275.0	4	0.3%	96.4	1272	6.3%
Recons/SFR/6020b/Audit	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	119.0	655	74.9%	126.9	108	12.3%	144.7	109	12.5%	247.3	3	0.3%	123.6	875	4.4%
Refund Statute	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	90.9	89	75.4%	85.8	16	13.6%	100.6	13	11.0%	0.0	0	0.0%	91.3	118	0.6%
Restricted Interest	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	78.0	3	60.0%	0.0	0	0.0%	32.0	1	20.0%	12.0	1	20.0%	55.6	5	0.0%
Returned/Stopped Refunds	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	53.9	137	83.5%	52.4	27	16.5%	0.0	0	0.0%	0.0	0	0.0%	53.7	164	0.8%
RPS (EITC Claim)	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	78.2	427	79.8%	93.3	40	7.5%	100.1	59	11.0%	162.9	9	1.7%	83.2	535	2.7%
Scrambled SSN	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	194.2	25	96.2%	108.0	1	3.8%	0.0	0	0.0%	0.0	0	0.0%	190.9	26	0.1%
Seizure and Sale	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	7.0	1	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	7.0	1	0.0%
SS-4, Application for EIN	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	25.3	33	94.3%	35.5	2	5.7%	0.0	0	0.0%	0.0	0	0.0%	25.9	35	0.2%
SS8 Determinations	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	40.9	8	88.9%	0.0	0	0.0%	371.0	1	11.1%	0.0	0	0.0%	77.6	9	0.0%
Stolen Identity	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	166.6	56	98.2%	24.0	1	1.8%	0.0	0	0.0%	0.0	0	0.0%	164.1	57	0.3%
Streamlined Installment Agreement	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	44.9	38	97.4%	82.0	1	2.6%	0.0	0	0.0%	0.0	0	0.0%	45.8	39	0.2%
Subchapter S Corp (F 2553)	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	77.9	202	83.1%	82.4	18	7.4%	116.7	22	9.1%	124.0	1	0.4%	82.0	243	1.2%
Tax Questions	1344.0	1	2.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	35.7	44	89.8%	0.0	0	0.0%	19.3	4	8.2%	0.0	0	0.0%	61.0	49	0.2%
Tax Treaties	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	82.5	13	92.9%	58.0	1	7.1%	0.0	0	0.0%	0.0	0	0.0%	80.8	14	0.1%
Taxpayer Rights	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	226.5	2	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	226.5	2	0.0%
TDI - SFR/6020B	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	84.8	204	85.7%	71.2	24	10.1%	137.6	10	4.2%	0.0	0	0.0%	85.6	238	1.2%
TE/GE Technical	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	84.1	12	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	84.1	12	0.1%
Technical/Procedural/ Statute	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	57.0	1	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	57.0	1	0.0%
TOP Offset	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	53.7	6	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	53.7	6	0.0%
Trust Fund Recovery Penalty (TFRP)	718.0	1	0.8%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	135.7	103	82.4%	544.0	1	0.8%	153.7	20	16.0%	0.0	0	0.0%	146.5	125	0.6%
Unable to Pay (CNC)	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	78.9	92	89.3%	76.0	2	1.9%	44.9	9	8.7%	0.0	0	0.0%	75.9	103	0.5%
Undelivered Refunds	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	37.8	46	92.0%	30.0	3	6.0%	70.0	1	2.0%	0.0	0	0.0%	38.0	50	0.2%
Unpostable Payment	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	39.4	8	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	39.4	8	0.0%
Unpostable/Reject	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	57.3	56	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	57.3	56	0.3%
<b>TOTAL</b>	<b>727.3</b>	<b>3</b>	<b>0.0%</b>	<b>0.0</b>	<b>0</b>	<b>0.0%</b>	<b>0.0</b>	<b>0</b>	<b>0.0%</b>	<b>0.0</b>	<b>0</b>	<b>0.0%</b>	<b>79.5</b>	<b>16588</b>	<b>82.7%</b>	<b>78.5</b>	<b>2011</b>	<b>10.0%</b>	<b>99.4</b>	<b>1379</b>	<b>6.9%</b>	<b>117.7</b>	<b>66</b>	<b>0.3%</b>	<b>81.0</b>	<b>20047</b>	<b>100.0%</b>

TAXPAYER ADVOCATE SERVICE REGULAR CRITERIA CLOSURES - SMALL BUSINESS/SELF-EMPLOYED

FOR THE PERIOD OCTOBER 1, 2004 TO MARCH 31, 2005

CORE ISSUE BY REASON FOR NO RELIEF

RELIEF NOT GIVEN OR NOT APPROPRIATE

CORE ISSUE DESCRIPTION	02 - No Relief			50 - No Relief			51 - No Relief			52 - No Relief			53 - No Relief			54 - No Relief			55 - No Relief			56 - No Relief			TOTAL		
	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# Case	% of Core Iss
Account/Notice Inquiry	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	106.3	48	35.3%	39.1	14	10.3%	21.0	1	0.7%	25.7	12	8.8%	75.6	61	44.9%	45.9	136	1.5%
Alien Taxation	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	51.0	1	100.0%	0.0	0	0.0%	51.0	1	0.0%
Appeals - Other	0.0	0	0.0%	155.5	2	6.5%	0.0	0	0.0%	95.4	12	38.7%	92.0	1	3.2%	0.0	0	0.0%	93.5	2	6.5%	50.3	14	45.2%	78.7	31	0.3%
Appeals/Other	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Application for Exempt Status	0.0	0	0.0%	0.0	0	0.0%	13.0	1	3.7%	40.0	2	7.4%	25.7	3	11.1%	15.0	2	7.4%	0.0	0	0.0%	78.5	19	70.4%	42.1	27	0.3%
Assessment Statute	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	38.0	1	100.0%	0.0	0	0.0%	38.0	1	0.0%
Back-up Withholding	0.0	0	0.0%	0.0	0	0.0%	6.0	1	10.0%	80.7	4	40.0%	0.0	0	0.0%	0.0	0	0.0%	48.0	1	10.0%	48.0	4	40.0%	32.8	10	0.1%
Bankruptcy	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	110.0	5	10.6%	104.9	12	25.5%	28.0	1	2.1%	0.0	0	0.0%	146.3	29	61.7%	59.7	47	0.5%
CAP Appeals	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Carryback/Carryforward Claims	0.0	0	0.0%	56.0	1	2.5%	46.0	1	2.5%	85.7	10	25.0%	0.0	0	0.0%	32.2	6	15.0%	0.0	0	0.0%	93.7	22	55.0%	80.4	40	0.4%
CAWR/FUTA	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	121.9	90	54.5%	63.3	42	25.5%	42.1	10	6.1%	0.0	0	0.0%	56.9	23	13.9%	59.7	165	1.8%
CDP Appeals	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	70.0	2	16.7%	15.0	2	16.7%	0.0	0	0.0%	0.0	0	0.0%	93.5	8	66.7%	76.5	12	0.1%
Civil Penalties Other Than TFRP	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	65.6	38	34.2%	28.8	26	23.4%	0.0	0	0.0%	6.0	3	2.7%	72.7	44	39.6%	58.2	111	1.2%
Closed AUR	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	106.8	113	60.8%	82.8	29	15.6%	12.0	3	1.6%	17.0	1	0.5%	58.3	40	21.5%	57.1	186	2.1%
Collection	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Collection Statute	0.0	0	0.0%	91.0	1	12.5%	0.0	0	0.0%	85.7	3	37.5%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	19.0	4	50.0%	53.0	8	0.1%
Copies of Rtns/Trans/Rpts/FOIA	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	53.4	32	21.2%	54.3	59	39.1%	31.9	12	7.9%	0.0	0	0.0%	80.9	48	31.8%	43.7	151	1.7%
Credit Interest	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	1.0	1	100.0%	0.0	0	0.0%	1.0	1	0.0%
Criminal Investigation	0.0	0	0.0%	0.0	0	0.0%	43.0	4	0.2%	119.6	495	29.0%	43.0	22	1.3%	49.3	9	0.5%	20.4	46	2.7%	54.6	1133	66.3%	44.0	1709	19.1%
Direct Deposit	0.0	0	0.0%	0.0	0	0.0%	0.0	2	13.3%	0.0	0	0.0%	18.0	9	60.0%	2.0	2	13.3%	0.0	0	0.0%	17.0	2	13.3%	9.3	15	0.2%
Disaster Relief Claim	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Document Processing	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
EFTPS	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	52.5	2	33.3%	30.0	3	50.0%	63.0	1	16.7%	0.0	0	0.0%	0.0	0	0.0%	43.0	6	0.1%
EITC Certification (AUR)	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
EITC Certification (Filing status)	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	45.0	1	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	45.0	1	0.0%
EITC Certification (Qualifying child)	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	64.0	2	66.7%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	85.0	1	33.3%	49.7	3	0.0%
EITC Recertification	0.0	0	0.0%	0.0	0	0.0%	22.0	1	1.1%	111.6	70	78.7%	0.0	0	0.0%	66.5	4	4.5%	90.0	1	1.1%	93.7	13	14.6%	58.1	89	1.0%
EITC Reconsideration	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	96.3	101	70.6%	22.9	7	4.9%	2.0	1	0.7%	26.0	1	0.7%	95.8	33	23.1%	60.6	143	1.6%
Entity	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Estimated Tax Penalty	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	88.5	2	100.0%	88.5	2	0.0%
Examination	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Examination Appeals	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	182.0	1	3.8%	12.0	1	3.8%	18.3	3	11.5%	0.0	0	0.0%	93.3	21	80.8%	68.2	26	0.3%
Excess Collection	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	148.0	2	100.0%	148.0	2	0.0%
Exclusion - Foreign Earned Inc	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	165.0	1	25.0%	7.0	1	25.0%	0.0	0	0.0%	15.5	2	50.0%	50.8	4	0.0%
Expedite Refund Request	0.0	0	0.0%	9.3	9	4.9%	8.7	11	6.0%	33.5	27	14.8%	48.0	77	42.1%	108.6	16	8.7%	0.0	0	0.0%	57.4	43	23.5%	22.6	183	2.0%
Foreign Tax Credit	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Form 843	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	63.0	1	50.0%	0.0	0	0.0%	0.0	0	0.0%	161.0	1	50.0%	112.0	2	0.0%
Form W-7/ITIN	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	60.1	50	76.9%	29.5	2	3.1%	29.3	3	4.6%	0.0	0	0.0%	69.8	10	15.4%	59.2	65	0.7%
Formal Interest Abatement Request	0.0	0	0.0%	193.0	1	7.7%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	43.0	1	7.7%	110.6	11	84.6%	111.8	13	0.1%
Forms/Publication Request	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
FPLP (OPM)	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Retirement Income	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
FPLP Fed. Contractor/Vendor Pymnt	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%

TAXPAYER ADVOCATE SERVICE REGULAR CRITERIA CLOSURES - SMALL BUSINESS/SELF-EMPLOYED

FOR THE PERIOD OCTOBER 1, 2004 TO MARCH 31, 2005

CORE ISSUE BY REASON FOR NO RELIEF

RELIEF NOT GIVEN OR NOT APPROPRIATE

CORE ISSUE DESCRIPTION	02 - No Relief			50 - No Relief			51 - No Relief			52 - No Relief			53 - No Relief			54 - No Relief			55 - No Relief			56 - No Relief			TOTAL		
	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# Case	% of Core Iss
FPLP Fed. Emp. Trvl & Rmb Pymnt	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
FPLP Fed. Employee Salaries	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	38.0	2	100.0%	38.0	2	0.0%
FPLP SSA Benefits	0.0	0	0.0%	0.0	0	0.0%	29.6	7	25.0%	116.3	15	53.6%	9.0	2	7.1%	32.0	2	7.1%	0.0	0	0.0%	30.0	2	7.1%	34.9	28	0.3%
FTD Penalty	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	109.2	37	33.6%	68.7	18	16.4%	66.3	3	2.7%	53.0	2	1.8%	48.9	50	45.5%	58.7	110	1.2%
FTE/ES	0.0	0	0.0%	0.0	0	0.0%	4.0	1	2.9%	94.0	19	55.9%	20.7	3	8.8%	0.0	0	0.0%	0.0	0	0.0%	28.4	11	32.4%	44.9	34	0.4%
FTF/FTP Penalties	0.0	0	0.0%	63.0	3	1.4%	71.0	1	0.5%	92.8	62	28.2%	38.0	28	12.7%	0.0	0	0.0%	0.0	0	0.0%	45.7	126	57.3%	46.8	220	2.5%
Guaranteed Installment Agreement	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	31.0	1	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	31.0	1	0.0%
Ind. Retirement Acct (IRA) Penalty	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	26.0	2	50.0%	59.0	1	25.0%	0.0	0	0.0%	0.0	0	0.0%	37.0	1	25.0%	37.0	4	0.0%
Informal Interest Abatement Request	0.0	0	0.0%	137.0	1	4.8%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	53.8	20	95.2%	57.7	21	0.2%
Injured Spouse Claim	0.0	0	0.0%	0.0	0	0.0%	26.0	4	7.4%	88.7	20	37.0%	43.4	20	37.0%	8.8	4	7.4%	16.0	1	1.9%	86.8	5	9.3%	40.2	54	0.6%
Innocent Spouse (Form 8857)	0.0	0	0.0%	152.5	3	6.7%	0.0	0	0.0%	87.8	15	33.3%	179.3	5	11.1%	0.0	0	0.0%	55.0	1	2.2%	59.5	21	46.7%	54.2	45	0.5%
Innocent Spouse Appeals	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Installment Agreement - Other	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	119.0	64	58.2%	28.9	17	15.5%	0.0	0	0.0%	0.0	0	0.0%	87.9	29	26.4%	55.4	110	1.2%
Interest	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Interest Calculation	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	125.0	1	100.0%	125.0	1	0.0%
Invalid Dependent SSN/Name	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Invalid Spouse/Dependent ITIN	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Invalid SSN	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
IRS Offset	0.0	0	0.0%	10.3	19	27.5%	48.5	12	17.4%	65.2	12	17.4%	14.8	10	14.5%	35.0	2	2.9%	5.0	1	1.4%	163.3	13	18.8%	18.9	69	0.8%
ITIN Merge	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	33.0	1	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	33.0	1	0.0%
ITIN Refund Inquiry	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	131.0	1	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	131.0	1	0.0%
Levy	0.0	0	0.0%	0.0	0	0.0%	72.2	97	13.3%	121.3	239	32.8%	48.6	135	18.5%	40.9	87	12.0%	72.8	9	1.2%	99.5	161	22.1%	40.5	728	8.1%
Lien - Other	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	65.5	13	16.9%	23.4	24	31.2%	117.9	7	9.1%	0.0	0	0.0%	75.0	33	42.9%	30.7	77	0.9%
Lien Discharge	0.0	0	0.0%	7.0	1	5.6%	0.0	0	0.0%	117.8	5	27.8%	39.0	6	33.3%	59.0	3	16.7%	0.0	0	0.0%	35.7	3	16.7%	36.4	18	0.2%
Lien Release	0.0	0	0.0%	0.0	0	0.0%	20.7	9	5.2%	90.3	44	25.4%	23.9	39	22.5%	119.5	15	8.7%	0.0	0	0.0%	98.9	66	38.2%	37.5	173	1.9%
Lien Subordination	0.0	0	0.0%	0.0	0	0.0%	78.0	1	9.1%	103.5	3	27.3%	14.0	1	9.1%	105.0	1	9.1%	0.0	0	0.0%	133.0	5	45.5%	53.7	11	0.1%
Lien Withdrawal	0.0	0	0.0%	171.0	1	4.5%	16.0	1	4.5%	33.5	2	9.1%	0.0	0	0.0%	23.7	3	13.6%	0.0	0	0.0%	91.1	15	68.2%	41.5	22	0.2%
Lockbox	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Lost or Stolen Refunds	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	53.0	16	27.1%	53.0	5	8.5%	8.5	2	3.4%	0.0	0	0.0%	52.7	36	61.0%	49.4	59	0.7%
Math Error	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	74.9	20	87.0%	4.0	2	8.7%	0.0	0	0.0%	94.0	1	4.3%	0.0	0	0.0%	69.6	23	0.3%
Math Error ITIN	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Missing/Incorrect Payments	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	121.6	84	42.0%	34.9	31	15.5%	40.6	9	4.5%	71.8	5	2.5%	65.5	71	35.5%	61.1	200	2.2%
Multiple/Mixed TIN	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	104.0	28	68.3%	37.8	4	9.8%	0.0	0	0.0%	0.0	0	0.0%	45.6	9	22.0%	84.7	41	0.5%
Name/Address Change	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	45.8	4	21.1%	51.8	15	78.9%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	33.5	19	0.2%
Non-Master File	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Non-TAS	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	51.0	1	100.0%	0.0	0	0.0%	51.0	1	0.0%
OIC - Doubt as to Collectibility	0.0	0	0.0%	10.0	1	0.6%	285.0	1	0.6%	88.1	46	25.4%	60.9	15	8.3%	152.4	8	4.4%	28.2	6	3.3%	115.4	104	57.5%	74.4	181	2.0%
OIC - Doubt as to Liability	0.0	0	0.0%	18.0	1	11.1%	0.0	0	0.0%	39.3	4	44.4%	5.5	2	22.2%	15.0	1	11.1%	0.0	0	0.0%	4.0	1	11.1%	22.8	9	0.1%
OIC - ETA	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	36.0	1	25.0%	0.0	0	0.0%	0.0	0	0.0%	540.0	2	50.0%	29.0	1	25.0%	286.3	4	0.0%
OIC Appeals	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	83.0	2	10.5%	29.0	1	5.3%	0.0	0	0.0%	0.0	0	0.0%	56.4	16	84.2%	53.4	19	0.2%
Open Audit	0.0	0	0.0%	79.0	2	0.5%	4.0	1	0.2%	88.6	186	44.2%	59.2	34	8.1%	55.0	38	9.0%	267.0	3	0.7%	99.1	157	37.3%	59.8	421	4.7%
Open AUR	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	70.1	57	35.0%	24.2	33	20.2%	15.2	17	10.4%	0.0	0	0.0%	29.7	56	34.4%	35.0	163	1.8%
Original Lien Filing	0.0	0	0.0%	5.0	1	5.3%	19.8	9	47.4%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	33.0	9	47.4%	15.4	19	0.2%
Other	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	49.3	7	26.9%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	76.3	19	73.1%	69.0	26	0.3%

TAXPAYER ADVOCATE SERVICE REGULAR CRITERIA CLOSURES - SMALL BUSINESS/SELF-EMPLOYED

FOR THE PERIOD OCTOBER 1, 2004 TO MARCH 31, 2005

CORE ISSUE BY REASON FOR NO RELIEF

RELIEF NOT GIVEN OR NOT APPROPRIATE

CORE ISSUE DESCRIPTION	02 - No Relief			50 - No Relief			51 - No Relief			52 - No Relief			53 - No Relief			54 - No Relief			55 - No Relief			56 - No Relief			TOTAL		
	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# Case	% of Core Iss
Other Collection Issues	0.0	0	0.0%	79.0	2	1.2%	0.0	0	0.0%	108.5	70	42.9%	35.0	12	7.4%	0.0	0	0.0%	9.0	4	2.5%	107.8	75	46.0%	55.3	163	1.8%
Other Document Processing Issues	0.0	0	0.0%	89.0	1	1.4%	0.0	0	0.0%	64.0	20	28.2%	94.0	13	18.3%	0.0	0	0.0%	1.0	1	1.4%	52.8	36	50.7%	55.2	71	0.8%
Other Entitlement Issues	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	48.5	4	9.3%	27.2	17	39.5%	10.7	3	7.0%	0.0	0	0.0%	77.0	19	44.2%	50.0	43	0.5%
Other Examination	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	82.4	20	40.0%	0.0	0	0.0%	45.5	2	4.0%	0.0	0	0.0%	87.8	28	56.0%	83.9	50	0.6%
Other Interest	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	146.0	1	100.0%	0.0	0	0.0%	146.0	1	0.0%
Other Payment Issues	0.0	0	0.0%	4.0	1	1.9%	20.0	1	1.9%	71.3	18	34.6%	0.0	0	0.0%	29.0	1	1.9%	17.7	3	5.8%	48.4	28	53.8%	52.8	52	0.6%
Other Penalty Issues	0.0	0	0.0%	0.0	0	0.0%	30.0	1	1.2%	64.2	26	31.3%	101.5	4	4.8%	33.0	4	4.8%	43.0	2	2.4%	43.8	46	55.4%	52.3	83	0.9%
Other Refund Inquiries/Issues	0.0	0	0.0%	57.5	5	4.1%	1.0	1	0.8%	84.5	34	27.9%	25.0	34	27.9%	58.0	4	3.3%	0.0	0	0.0%	77.2	44	36.1%	44.7	122	1.4%
Other Tech.Proc.Statute Issues	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	83.8	6	16.2%	0.0	0	0.0%	0.0	0	0.0%	0.0	2	5.4%	73.9	29	78.4%	71.5	37	0.4%
Payments/Credits	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	45.0	1	20.0%	17.0	2	40.0%	0.0	0	0.0%	0.0	0	0.0%	39.0	2	40.0%	31.4	5	0.1%
Penalty	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	76.0	1	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	76.0	1	0.0%
Penalty Appeals	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	43.8	4	18.2%	0.0	0	0.0%	4.0	1	4.5%	13.0	1	4.5%	76.7	16	72.7%	64.5	22	0.2%
Processing Amended Returns	0.0	0	0.0%	68.3	4	0.7%	63.0	4	0.7%	119.5	187	32.4%	59.7	96	16.6%	66.4	25	4.3%	48.0	2	0.3%	251.7	260	45.0%	120.1	578	6.4%
Processing Original Return	0.0	0	0.0%	0.0	0	0.0%	12.4	9	3.6%	132.0	121	48.0%	61.2	69	27.4%	411.1	12	4.8%	0.0	0	0.0%	89.4	41	16.3%	57.6	252	2.8%
Recons/SFR/6020b/Audit	0.0	0	0.0%	0.0	0	0.0%	13.5	2	0.5%	88.5	216	52.3%	86.8	14	3.4%	74.0	30	7.3%	83.8	13	3.1%	224.7	138	33.4%	88.3	413	4.6%
Refund Statute	0.0	0	0.0%	63.3	12	38.7%	0.0	0	0.0%	40.0	1	3.2%	0.0	0	0.0%	0.0	0	0.0%	143.0	1	3.2%	42.1	17	54.8%	53.5	31	0.3%
Restricted Interest	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	205.0	1	100.0%	205.0	1	0.0%
Returned/Stopped Refunds	0.0	0	0.0%	15.0	1	2.6%	7.0	1	2.6%	0.0	0	0.0%	33.8	15	39.5%	0.0	0	0.0%	195.0	2	5.3%	68.4	19	50.0%	46.2	38	0.4%
RPS (EITC Claim)	0.0	0	0.0%	3.0	1	0.2%	12.3	3	0.6%	108.1	427	78.5%	29.2	25	4.6%	6.5	2	0.4%	65.0	2	0.4%	99.7	84	15.4%	56.1	544	6.1%
Scrambled SSN	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	188.0	1	25.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	23.0	3	75.0%	64.3	4	0.0%
Seizure and Sale	0.0	0	0.0%	0.0	0	0.0%	47.5	3	14.3%	65.8	8	38.1%	0.0	0	0.0%	7.0	1	4.8%	0.0	0	0.0%	21.5	9	42.9%	22.4	21	0.2%
SS-4, Application for EIN	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.4	5	83.3%	0.0	0	0.0%	0.0	0	0.0%	3.0	1	16.7%	0.8	6	0.1%
SS8 Determinations	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	65.0	1	50.0%	1.0	1	50.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	33.0	2	0.0%
Stolen Identity	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	147.3	10	66.7%	0.0	0	0.0%	105.0	1	6.7%	68.0	1	6.7%	205.0	3	20.0%	99.2	15	0.2%
Streamlined Installment Agreement	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	39.0	1	50.0%	8.0	1	50.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	23.5	2	0.0%
Subchapter S Corp (F 2553)	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	79.8	12	24.5%	24.7	15	30.6%	0.0	0	0.0%	62.0	1	2.0%	52.7	21	42.9%	50.9	49	0.5%
Tax Questions	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	47.0	1	5.3%	7.0	4	21.1%	0.0	2	10.5%	0.0	0	0.0%	28.3	12	63.2%	21.8	19	0.2%
Tax Treaties	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Taxpayer Rights	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	38.0	2	100.0%	38.0	2	0.0%
TDI - SFR/6020B	0.0	0	0.0%	0.0	0	0.0%	15.5	2	3.3%	112.4	41	67.2%	56.5	14	23.0%	20.7	3	4.9%	0.0	0	0.0%	29.0	1	1.6%	51.5	61	0.7%
TE/GE Technical	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	55.0	1	50.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	30.0	1	50.0%	42.5	2	0.0%
Technical/Procedural/ Statute	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	29.0	1	100.0%	0.0	0	0.0%	29.0	1	0.0%
TOP Offset	0.0	0	0.0%	9.6	8	34.8%	0.0	0	0.0%	39.0	1	4.3%	12.5	2	8.7%	4.5	2	8.7%	10.8	7	30.4%	11.0	3	13.0%	9.8	23	0.3%
Trust Fund Recovery Penalty (TFRP)	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	99.8	7	12.7%	12.5	4	7.3%	2.0	1	1.8%	91.3	3	5.5%	92.5	40	72.7%	79.7	55	0.6%
Unable to Pay (CNC)	0.0	0	0.0%	0.0	0	0.0%	30.5	8	9.9%	125.5	47	58.0%	88.3	14	17.3%	7.0	1	1.2%	0.0	0	0.0%	69.1	11	13.6%	58.0	81	0.9%
Undelivered Refunds	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	12.5	2	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	12.5	2	0.0%
Unpostable Payment	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Unpostable/Reject	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	74.5	3	50.0%	6.5	2	33.3%	0.0	0	0.0%	0.0	0	0.0%	4.0	1	16.7%	25.2	6	0.1%
<b>TOTAL</b>	<b>0.0</b>	<b>0</b>	<b>0.0%</b>	<b>40.7</b>	<b>82</b>	<b>0.9%</b>	<b>29.2</b>	<b>200</b>	<b>2.2%</b>	<b>65.6</b>	<b>3407</b>	<b>38.0%</b>	<b>30.6</b>	<b>1128</b>	<b>12.6%</b>	<b>38.4</b>	<b>372</b>	<b>4.2%</b>	<b>45.3</b>	<b>150</b>	<b>1.7%</b>	<b>59.8</b>	<b>3624</b>	<b>40.4%</b>	<b>56.3</b>	<b>8963</b>	<b>100.0%</b>

TAXPAYER ADVOCATE SERVICE REGULAR CRITERIA CLOSURES - SMALL BUSINESS/SELF-EMPLOYED

FOR THE PERIOD OCTOBER 1, 2004 TO MARCH 31, 2005

CORE ISSUE BY REASON FOR NO RELIEF (FINANCIAL HARDSHIP CASES)

RELIEF NOT GIVEN OR NOT APPROPRIATE

CORE ISSUE DESCRIPTION	02 - No Relief			50 - No Relief			51 - No Relief			52 - No Relief			53 - No Relief			54 - No Relief			55 - No Relief			56 - No Relief			TOTAL		
	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# Case	% of Core Iss
Account/Notice Inquiry	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	51.0	1	25.0%	3.5	2	50.0%	0.0	0	0.0%	0.0	0	0.0%	29.0	1	25.0%	21.8	4	0.3%
Alien Taxation	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Appeals - Other	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Appeals/Other	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Application for Exempt Status	0.0	0	0.0%	0.0	0	0.0%	13.0	1	25.0%	40.0	2	50.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	28.0	1	25.0%	30.3	4	0.3%
Assessment Statute	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Back-up Withholding	0.0	0	0.0%	0.0	0	0.0%	6.0	1	25.0%	32.0	1	25.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	11.5	2	50.0%	15.3	4	0.3%
Bankruptcy	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	40.0	2	15.4%	20.3	7	53.8%	28.0	1	7.7%	0.0	0	0.0%	81.7	3	23.1%	38.1	13	0.8%
CAP Appeals	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Carryback/ Carryforward Claims	0.0	0	0.0%	0.0	0	0.0%	46.0	1	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	46.0	1	0.1%
CAWR/FUTA	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	54.3	6	85.7%	12.0	1	14.3%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	48.3	7	0.5%
CDP Appeals	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Civil Penalties Other Than TFRP	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Closed AUR	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	39.0	10	83.3%	55.0	2	16.7%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	41.7	12	0.8%
Collection	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Collection Statute	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Copies of Rtns/ Trans/Rpts/FOIA	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	23.9	9	81.8%	0.0	0	0.0%	0.0	0	0.0%	21.5	2	18.2%	23.5	11	0.7%
Credit Interest	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Criminal Investigation	0.0	0	0.0%	0.0	0	0.0%	33.0	3	2.6%	40.1	40	34.5%	10.0	4	3.4%	8.0	1	0.9%	2.0	1	0.9%	22.8	67	57.8%	28.3	116	7.5%
Direct Deposit	0.0	0	0.0%	0.0	0	0.0%	0.0	2	16.7%	0.0	0	0.0%	12.0	8	66.7%	2.0	2	16.7%	0.0	0	0.0%	0.0	0	0.0%	8.3	12	0.8%
Disaster Relief Claim	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Document Processing	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
EFTPS	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
EITC Certification (AUR)	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
EITC Certification (Filing status)	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
EITC Certification (Qualifying child)	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	34.0	1	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	34.0	1	0.1%
EITC Recertification	0.0	0	0.0%	0.0	0	0.0%	22.0	1	9.1%	54.4	8	72.7%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	24.5	2	18.2%	46.0	11	0.7%
EITC	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	29.0	3	42.9%	0.0	0	0.0%	2.0	1	14.3%	0.0	0	0.0%	39.7	3	42.9%	29.7	7	0.5%
Entity	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Estimated Tax Penalty	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Examination	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Examination Appeals	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	18.0	1	100.0%	18.0	1	0.1%
Excess Collection	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Exclusion - Foreign Earned Inc	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	7.0	1	100.0%	0.0	0	0.0%	0.0	0	0.0%	7.0	1	0.1%
Expedite Refund Request	0.0	0	0.0%	9.3	9	6.3%	8.7	11	7.7%	33.5	27	18.9%	16.8	58	40.6%	8.6	14	9.8%	0.0	0	0.0%	15.4	24	16.8%	17.8	143	9.3%
Foreign Tax Credit	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Form 843	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Form W-7/ITIN	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Formal Interest Abatement Request	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Forms/Publication Request	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
FPLP (OPM)	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Retirement Income	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
FPLP Fed. Contractor/Vendor Pymnt	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%

TAXPAYER ADVOCATE SERVICE REGULAR CRITERIA CLOSURES - SMALL BUSINESS/SELF-EMPLOYED

FOR THE PERIOD OCTOBER 1, 2004 TO MARCH 31, 2005

CORE ISSUE BY REASON FOR NO RELIEF (FINANCIAL HARDSHIP CASES)

RELIEF NOT GIVEN OR NOT APPROPRIATE

CORE ISSUE DESCRIPTION	02 - No Relief			50 - No Relief			51 - No Relief			52 - No Relief			53 - No Relief			54 - No Relief			55 - No Relief			56 - No Relief			TOTAL		
	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# Case	% of Core Iss
FPLP Fed. Emp Trvl & Rmb Pymnt	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
FPLP Fed. Employee Salaries	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	38.0	2	100.0%	38.0	2	0.1%
FPLP SSA Benefits	0.0	0	0.0%	0.0	0	0.0%	29.6	7	28.0%	39.3	14	56.0%	9.0	2	8.0%	32.0	2	8.0%	0.0	0	0.0%	0.0	0	0.0%	33.6	25	1.6%
FTD Penalty	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	41.0	2	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	41.0	2	0.1%
FTE/ES	0.0	0	0.0%	0.0	0	0.0%	4.0	1	33.3%	30.0	2	66.7%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	21.3	3	0.2%
FTF/FTP Penalties	0.0	0	0.0%	0.0	0	0.0%	71.0	1	16.7%	36.7	3	50.0%	5.0	2	33.3%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	31.8	6	0.4%
Guaranteed Installment Agreement	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Ind. Retirement Acct (IRA) Penalty	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Informal Interest Abatement Request	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Injured Spouse Claim	0.0	0	0.0%	0.0	0	0.0%	26.0	4	28.6%	16.8	5	35.7%	14.7	3	21.4%	0.0	0	0.0%	16.0	1	7.1%	8.0	1	7.1%	18.3	14	0.9%
Innocent Spouse (Form 8857)	0.0	0	0.0%	69.0	1	25.0%	0.0	0	0.0%	30.0	1	25.0%	155.0	1	25.0%	0.0	0	0.0%	0.0	0	0.0%	7.0	1	25.0%	65.3	4	0.3%
Innocent Spouse Appeals	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Installment Agreement - Other	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	45.8	13	46.4%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	41.6	15	53.6%	43.5	28	1.8%
Interest	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Interest Calculation	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Invalid Dependent SSN/Name	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Invalid Spouse/Dependent ITIN	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Invalid SSN	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
IRS Offset	0.0	0	0.0%	6.3	18	29.5%	13.5	10	16.4%	25.9	9	14.8%	14.8	10	16.4%	35.0	2	3.3%	5.0	1	1.6%	9.3	11	18.0%	13.2	61	4.0%
ITIN Merge	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
ITIN Refund Inquiry	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Levy	0.0	0	0.0%	0.0	0	0.0%	36.3	74	13.8%	47.2	176	32.8%	22.3	104	19.4%	22.2	70	13.0%	19.0	1	0.2%	42.5	112	20.9%	36.6	537	34.8%
Lien - Other	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	30.8	9	22.0%	11.1	16	39.0%	9.3	4	9.8%	4.0	0.0%	29.5	12	29.3%	20.6	41	2.7%	
Lien Discharge	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	36.0	1	14.3%	10.0	4	57.1%	21.0	2	28.6%	0.0	0	0.0%	0.0	0	0.0%	16.9	7	0.5%
Lien Release	0.0	0	0.0%	0.0	0	0.0%	20.7	9	11.0%	41.0	23	28.0%	6.9	8	9.8%	21.5	13	15.9%	0.0	0	0.0%	49.3	29	35.4%	35.3	82	5.3%
Lien Subordination	0.0	0	0.0%	0.0	0	0.0%	78.0	1	11.1%	58.5	2	22.2%	14.0	1	11.1%	105.0	1	11.1%	0.0	0	0.0%	33.0	4	44.4%	49.6	9	0.6%
Lien Withdrawal	0.0	0	0.0%	0.0	0	0.0%	16.0	1	6.3%	33.5	2	12.5%	0.0	0	0.0%	23.7	3	18.8%	0.0	0	0.0%	26.7	10	62.5%	26.3	16	1.0%
Lockbox	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Lost or Stolen Refunds	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	8.0	2	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	8.0	2	0.1%
Math Error	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	4.0	2	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	4.0	2	0.1%
Math Error ITIN	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Missing/Incorrect Payments	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	52.3	3	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	52.3	3	0.2%
Multiple/Mixed TIN	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Name/Address Change	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	20.0	2	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	20.0	2	0.1%
Non-Master File	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Non-TAS	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
OIC - Doubt as to Collectibility	0.0	0	0.0%	10.0	1	8.3%	0.0	0	0.0%	0.0	0	0.0%	12.0	1	8.3%	0.0	0	0.0%	0.0	0	0.0%	45.4	10	83.3%	39.7	12	0.8%
OIC - Doubt as to Liability	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	4.0	1	100.0%	4.0	1	0.1%
OIC - ETA	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	36.0	1	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	36.0	1	0.1%
OIC Appeals	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	28.0	1	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	28.0	1	0.1%
Open Audit	0.0	0	0.0%	0.0	0	0.0%	4.0	1	4.5%	26.0	9	40.9%	15.0	1	4.5%	12.5	2	9.1%	23.0	2	9.1%	31.4	7	31.8%	24.7	22	1.4%
Open AUR	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	17.0	1	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	17.0	1	0.1%
Original Lien Filing	0.0	0	0.0%	5.0	1	6.3%	13.8	8	50.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	21.0	7	43.8%	16.4	16	1.0%
Other	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%

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	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# Case	% of Core Iss
Other Collection Issues	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	39.8	21	51.2%	9.0	3	7.3%	0.0	0	0.0%	0.0	0	0.0%	46.4	17	41.5%	40.3	41	2.7%
Other Document Processing Issues	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	43.0	2	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	43.0	2	0.1%
Other Entiry Issues	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Other Examination	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Other Interest	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Other Payment Issues	0.0	0	0.0%	4.0	1	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	4.0	1	0.1%
Other Penalty Issues	0.0	0	0.0%	0.0	0	0.0%	30.0	1	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	30.0	1	0.1%
Other Refund Inquiries/Issues	0.0	0	0.0%	17.0	1	7.1%	0.0	0	0.0%	31.3	3	21.4%	10.0	6	42.9%	4.0	2	14.3%	0.0	0	0.0%	7.5	2	14.3%	13.9	14	0.9%
Other Tech.Proc, Statute Issues	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Payments/Credits	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	17.0	2	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	17.0	2	0.1%
Penalty	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Penalty Appeals	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Processing Amended Returns	0.0	0	0.0%	0.0	0	0.0%	10.0	1	3.6%	41.4	12	42.9%	14.3	3	10.7%	0.0	0	0.0%	0.0	0	0.0%	57.8	12	42.9%	44.4	28	1.8%
Processing Original Return	0.0	0	0.0%	0.0	0	0.0%	12.4	9	25.0%	72.8	13	36.1%	19.6	12	33.3%	361.0	1	2.8%	0.0	0	0.0%	1.0	1	2.8%	46.0	36	2.3%
Recons/SFR/6020b/Audit	0.0	0	0.0%	0.0	0	0.0%	13.5	2	16.7%	0.0	0	0.0%	34.0	1	8.3%	0.0	2	16.7%	0.0	0	0.0%	128.9	7	58.3%	80.3	12	0.8%
Refund Statute	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Restricted Interest	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Returned/Stopped Refunds	0.0	0	0.0%	0.0	0	0.0%	7.0	1	9.1%	0.0	0	0.0%	11.7	9	81.8%	0.0	0	0.0%	5.0	1	9.1%	0.0	0	0.0%	10.6	11	0.7%
RPS (EITC Claim)	0.0	0	0.0%	3.0	1	1.6%	12.3	3	4.8%	49.8	53	85.5%	1.0	1	1.6%	6.5	2	3.2%	0.0	0	0.0%	37.5	2	3.2%	44.6	62	4.0%
Scrambled SSN	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Seizure and Sale	0.0	0	0.0%	0.0	0	0.0%	21.0	1	7.7%	43.8	6	46.2%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	6.2	6	46.2%	24.7	13	0.8%
SS-4, Application for EIN	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	3.0	1	100.0%	3.0	1	0.1%
SS8 Determinations	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Stolen Identity	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	49.0	1	33.3%	0.0	0	0.0%	0.0	0	0.0%	68.0	1	33.3%	29.0	1	33.3%	48.7	3	0.2%
Streamlined Installment Agreement	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Subchapter S Corp (F 2553)	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Tax Questions	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Tax Treaties	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Taxpayer Rights	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
TDI - SFR/6020B	0.0	0	0.0%	0.0	0	0.0%	15.5	2	28.6%	45.3	3	42.9%	33.0	1	14.3%	0.0	0	0.0%	0.0	0	0.0%	29.0	1	14.3%	32.7	7	0.5%
TE/GE Technical	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Technical/Procedural/ Statute	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
TOP Offset	0.0	0	0.0%	9.6	8	50.0%	0.0	0	0.0%	39.0	1	6.3%	0.0	0	0.0%	4.5	2	12.5%	4.0	2	12.5%	11.0	3	18.8%	10.4	16	1.0%
Trust Fund Recovery Penalty (TFRP)	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	60.8	4	80.0%	0.0	0	0.0%	2.0	1	20.0%	0.0	0	0.0%	0.0	0	0.0%	49.0	5	0.3%
Unable to Pay (CNC)	0.0	0	0.0%	0.0	0	0.0%	30.5	8	22.2%	53.0	22	61.1%	20.4	5	13.9%	7.0	1	2.8%	0.0	0	0.0%	0.0	0	0.0%	42.2	36	2.3%
Undelivered Refunds	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	12.5	2	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	12.5	2	0.1%
Unpostable Payment	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Unpostable/Reject	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	15.0	1	33.3%	6.5	2	66.7%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	9.3	3	0.2%
<b>TOTAL</b>	<b>0.0</b>	<b>0</b>	<b>0.0%</b>	<b>9.3</b>	<b>41</b>	<b>2.7%</b>	<b>26.7</b>	<b>165</b>	<b>10.7%</b>	<b>44.2</b>	<b>518</b>	<b>33.5%</b>	<b>18.3</b>	<b>299</b>	<b>19.4%</b>	<b>21.7</b>	<b>130</b>	<b>8.4%</b>	<b>16.9</b>	<b>10</b>	<b>0.6%</b>	<b>35.8</b>	<b>381</b>	<b>24.7%</b>	<b>32.2</b>	<b>1544</b>	<b>100.0%</b>

TAXPAYER ADVOCATE SERVICE REGULAR CRITERIA CLOSURES - SMALL BUSINESS/SELF-EMPLOYED

FOR THE PERIOD OCTOBER 1, 2004 TO MARCH 31, 2005

CORE ISSUE BY REASON FOR NO RELIEF (SYSTEMIC HARDSHIP CASES)

RELIEF NOT GIVEN OR NOT APPROPRIATE

CORE ISSUE DESCRIPTION	02 - No Relief			50 - No Relief			51 - No Relief			52 - No Relief			53 - No Relief			54 - No Relief			55 - No Relief			56 - No Relief			TOTAL		
	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# Case	% of Core Iss
Account/Notice Inquiry	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	55.3	47	35.6%	35.6	12	9.1%	21.0	1	0.8%	25.7	12	9.1%	46.6	60	45.5%	46.6	132	1.8%
Alien Taxation	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	51.0	1	100.0%	0.0	0	0.0%	51.0	1	0.0%
Appeals - Other	0.0	0	0.0%	155.5	2	6.5%	0.0	0	0.0%	95.4	12	38.7%	92.0	1	3.2%	0.0	0	0.0%	93.5	2	6.5%	50.3	14	45.2%	78.7	31	0.4%
Appeals/Other	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Application for Exempt Status	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	25.7	3	13.0%	15.0	2	8.7%	0.0	0	0.0%	50.5	18	78.3%	44.2	23	0.3%
Assessment Statute	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	38.0	1	100.0%	0.0	0	0.0%	38.0	1	0.0%
Back-up Withholding	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	48.7	3	50.0%	0.0	0	0.0%	0.0	0	0.0%	48.0	1	16.7%	36.5	2	33.3%	44.5	6	0.1%
Bankruptcy	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	70.0	3	8.8%	84.6	5	14.7%	0.0	0	0.0%	0.0	0	0.0%	64.6	26	76.5%	68.0	34	0.5%
CAP Appeals	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Carryback/Carryforward Claims	0.0	0	0.0%	56.0	1	2.6%	0.0	0	0.0%	85.7	10	25.6%	0.0	0	0.0%	32.2	6	15.4%	0.0	0	0.0%	93.7	22	56.4%	81.2	39	0.5%
CAWR/FUTA	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	67.6	84	53.2%	51.3	41	25.9%	42.1	10	6.3%	0.0	0	0.0%	56.9	23	14.6%	60.2	158	2.1%
CDP Appeals	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	70.0	2	16.7%	15.0	2	16.7%	0.0	0	0.0%	0.0	0	0.0%	93.5	8	66.7%	76.5	12	0.2%
Civil Penalties Other Than TFRP	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	65.6	38	34.2%	28.8	26	23.4%	0.0	0	0.0%	6.0	3	2.7%	72.7	44	39.6%	58.2	111	1.5%
Closed AUR	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	67.8	103	59.2%	27.8	27	15.5%	12.0	3	1.7%	17.0	1	0.6%	58.3	40	23.0%	58.1	174	2.3%
Collection	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Collection Statute	0.0	0	0.0%	91.0	1	12.5%	0.0	0	0.0%	85.7	3	37.5%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	19.0	4	50.0%	53.0	8	0.1%
Copies of Rtns/Trans/Rpts/FOIA	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	53.4	32	22.9%	30.4	50	35.7%	31.9	12	8.6%	0.0	0	0.0%	59.4	46	32.9%	45.3	140	1.9%
Credit Interest	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	1.0	1	100.0%	0.0	0	0.0%	1.0	1	0.0%
Criminal Investigation	0.0	0	0.0%	0.0	0	0.0%	10.0	1	0.1%	79.6	455	28.6%	33.0	18	1.1%	41.3	8	0.5%	18.4	45	2.8%	31.8	1066	66.9%	45.1	1593	21.5%
Direct Deposit	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	6.0	1	33.3%	0.0	0	0.0%	0.0	0	0.0%	17.0	2	66.7%	13.3	3	0.0%
Disaster Relief Claim	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Document Processing	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
EFTPS	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	52.5	2	33.3%	30.0	3	50.0%	63.0	1	16.7%	0.0	0	0.0%	0.0	0	0.0%	43.0	6	0.1%
EITC Certification (AUR)	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
EITC Certification (Family Issue)	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	45.0	1	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	45.0	1	0.0%
EITC Certification (Qualifying Child)	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	30.0	1	50.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	85.0	1	50.0%	57.5	2	0.0%
EITC Recertification	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	57.2	62	79.5%	0.0	0	0.0%	66.5	4	5.1%	90.0	1	1.3%	69.2	11	14.1%	59.8	78	1.1%
EITC Reconsideration	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	67.3	98	72.1%	22.9	7	5.1%	0.0	0	0.0%	26.0	1	0.7%	56.2	30	22.1%	62.2	136	1.8%
Entity	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Estimated Tax Penalty	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	88.5	2	100.0%	88.5	2	0.0%
Examination	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Examination Appeals	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	182.0	1	4.0%	12.0	1	4.0%	18.3	3	12.0%	0.0	0	0.0%	75.3	20	80.0%	70.2	25	0.3%
Excess Collection	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	148.0	2	100.0%	148.0	2	0.0%
Exclusion - Foreign Earned Inc	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	165.0	1	33.3%	0.0	0	0.0%	0.0	0	0.0%	15.5	2	66.7%	65.3	3	0.0%
Expedite Refund Request	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	31.2	19	47.5%	100.0	2	5.0%	0.0	0	0.0%	42.0	19	47.5%	39.8	40	0.5%
Foreign Tax Credit	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Form 843	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	63.0	1	50.0%	0.0	0	0.0%	0.0	0	0.0%	161.0	1	50.0%	112.0	2	0.0%
Form W-7/IT101IN	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	60.1	50	76.9%	29.5	2	3.1%	29.3	3	4.6%	0.0	0	0.0%	69.8	10	15.4%	59.2	65	0.9%
Formal Interest Abatement Request	0.0	0	0.0%	193.0	1	7.7%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	43.0	1	7.7%	110.6	11	84.6%	111.8	13	0.2%
Forms/Publication Request	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
FPLP (OPM)	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Retirement Income	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
FPLP Fed. Contractor/Vendor Pymt	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%

TAXPAYER ADVOCATE SERVICE REGULAR CRITERIA CLOSURES - SMALL BUSINESS/SELF-EMPLOYED

FOR THE PERIOD OCTOBER 1, 2004 TO MARCH 31, 2005

CORE ISSUE BY REASON FOR NO RELIEF (SYSTEMIC HARDSHIP CASES)

RELIEF NOT GIVEN OR NOT APPROPRIATE

CORE ISSUE DESCRIPTION	02 - No Relief			50 - No Relief			51 - No Relief			52 - No Relief			53 - No Relief			54 - No Relief			55 - No Relief			56 - No Relief			TOTAL		
	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# Case	% of Core Iss
FPLP Fed. Emp. Trvl & Rmb Pymnt	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
FPLP Fed. Employee Salaries	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
FPLP SSA Benefits	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	77.0	1	33.3%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	30.0	2	66.7%	45.7	3	0.0%
FTD Penalty	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	68.2	35	32.4%	68.7	18	16.7%	66.3	3	2.8%	53.0	2	1.9%	48.9	50	46.3%	59.0	108	1.5%
FTE/ES	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	64.0	17	54.8%	20.7	3	9.7%	0.0	0	0.0%	0.0	0	0.0%	28.4	11	35.5%	47.2	31	0.4%
FTF/FTP Penalties	0.0	0	0.0%	63.0	3	1.4%	0.0	0	0.0%	56.1	59	27.6%	33.0	26	12.1%	0.0	0	0.0%	0.0	0	0.0%	45.7	126	58.9%	47.3	214	2.9%
Guaranteed Installment Agreement	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	31.0	1	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	31.0	1	0.0%
Ind. Retirement Acct (IRA) Penalty	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	26.0	2	50.0%	59.0	1	25.0%	0.0	0	0.0%	0.0	0	0.0%	37.0	1	25.0%	37.0	4	0.1%
Informal Interest Abatement Request	0.0	0	0.0%	137.0	1	4.8%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	53.8	20	95.2%	57.7	21	0.3%
Injured Spouse Claim	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	71.9	15	37.5%	28.8	17	42.5%	8.8	4	10.0%	0.0	0	0.0%	78.8	4	10.0%	47.9	40	0.5%
Innocent Spouse (Form 8857)	0.0	0	0.0%	83.5	2	4.9%	0.0	0	0.0%	57.8	14	34.1%	24.3	4	9.8%	0.0	0	0.0%	55.0	1	2.4%	52.5	20	48.8%	53.1	41	0.6%
Innocent Spouse Appeals	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Installment Agreement - Other	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	73.3	51	62.2%	28.9	17	20.7%	0.0	0	0.0%	0.0	0	0.0%	46.3	14	17.1%	59.5	82	1.1%
Interest	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Interest Calculation	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	125.0	1	100.0%	125.0	1	0.0%
Invalid Dependent SSN/Name	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Invalid Spouse/Dependent ITIN	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Invalid SSN	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
IRS Offset	0.0	0	0.0%	4.0	1	12.5%	35.0	2	25.0%	39.3	3	37.5%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	154.0	2	25.0%	62.5	8	0.1%
ITIN Merge	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	33.0	1	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	33.0	1	0.0%
ITIN Refund Inquiry	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	131.0	1	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	131.0	1	0.0%
Levy	0.0	0	0.0%	0.0	0	0.0%	35.8	23	12.0%	74.1	63	33.0%	26.3	31	16.2%	18.7	17	8.9%	53.8	8	4.2%	57.0	49	25.7%	51.5	191	2.6%
Lien - Other	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	34.8	4	11.1%	12.3	8	22.2%	108.7	3	8.3%	41.1	0.0%	0.0%	45.5	21	58.3%	42.2	36	0.5%
Lien Discharge	0.0	0	0.0%	7.0	1	9.1%	0.0	0	0.0%	81.8	4	36.4%	29.0	2	18.2%	38.0	1	9.1%	0.0	0	0.0%	35.7	3	27.3%	48.8	11	0.1%
Lien Release	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	49.3	21	23.1%	17.1	31	34.1%	98.0	2	2.2%	0.0	0	0.0%	49.6	37	40.7%	39.5	91	1.2%
Lien Subordination	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	45.0	1	50.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	100.0	1	50.0%	72.5	2	0.0%
Lien Withdrawal	0.0	0	0.0%	171.0	1	16.7%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	64.4	5	83.3%	82.2	6	0.1%
Lockbox	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Lost or Stolen Refunds	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	53.0	16	28.1%	45.0	3	5.3%	8.5	2	3.5%	0.0	0	0.0%	52.7	36	63.2%	50.8	57	0.8%
Math Error	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	74.9	20	95.2%	0.0	0	0.0%	0.0	0	0.0%	94.0	1	4.8%	0.0	0	0.0%	75.8	21	0.3%
Math Error ITIN	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Missing/Incorrect Payments	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	69.3	81	41.1%	34.9	31	15.7%	40.6	9	4.6%	71.8	5	2.5%	65.5	71	36.0%	61.3	197	2.7%
Multiple/Mixed TIN	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	104.0	28	68.3%	37.8	4	9.8%	0.0	0	0.0%	0.0	0	0.0%	45.6	9	22.0%	84.7	41	0.6%
Name/Address Change	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	45.8	4	23.5%	31.8	13	76.5%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	35.1	17	0.2%
Non-Master File	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Non-TAS	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	51.0	1	100.0%	0.0	0	0.0%	51.0	1	0.0%
OIC - Doubt as to Collectibility	0.0	0	0.0%	0.0	0	0.0%	285.0	1	0.6%	88.1	46	27.2%	48.9	14	8.3%	152.4	8	4.7%	28.2	6	3.6%	70.0	94	55.6%	76.9	169	2.3%
OIC - Doubt as to Liability	0.0	0	0.0%	18.0	1	12.5%	0.0	0	0.0%	39.3	4	50.0%	5.5	2	25.0%	15.0	1	12.5%	0.0	0	0.0%	0.0	0	0.0%	25.1	8	0.1%
OIC - ETA	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	540.0	2	66.7%	29.0	1	33.3%	369.7	3	0.0%
OIC Appeals	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	55.0	1	5.6%	29.0	1	5.6%	0.0	0	0.0%	0.0	0	0.0%	56.4	16	88.9%	54.8	18	0.2%
Open Audit	0.0	0	0.0%	79.0	2	0.5%	0.0	0	0.0%	62.6	177	44.4%	44.2	33	8.3%	42.5	36	9.0%	244.0	1	0.3%	67.7	150	37.6%	61.7	399	5.4%
Open AUR	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	53.1	56	34.6%	24.2	33	20.4%	15.2	17	10.5%	0.0	0	0.0%	29.7	56	34.6%	35.1	162	2.2%
Original Lien Filing	0.0	0	0.0%	0.0	0	0.0%	6.0	1	33.3%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	12.0	2	66.7%	10.0	3	0.0%
Other	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	49.3	7	26.9%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	76.3	19	73.1%	69.0	26	0.4%

TAXPAYER ADVOCATE SERVICE REGULAR CRITERIA CLOSURES - SMALL BUSINESS/SELF-EMPLOYED

FOR THE PERIOD OCTOBER 1, 2004 TO MARCH 31, 2005

CORE ISSUE BY REASON FOR NO RELIEF (SYSTEMIC HARDSHIP CASES)

RELIEF NOT GIVEN OR NOT APPROPRIATE

CORE ISSUE DESCRIPTION	02 - No Relief			50 - No Relief			51 - No Relief			52 - No Relief			53 - No Relief			54 - No Relief			55 - No Relief			56 - No Relief			TOTAL		
	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# Case	% of Core Iss
Other Collection Issues	0.0	0	0.0%	79.0	2	1.6%	0.0	0	0.0%	68.8	49	40.2%	26.0	9	7.4%	0.0	0	0.0%	9.0	4	3.3%	61.4	58	47.5%	60.3	122	1.6%
Other Document Processing Issues	0.0	0	0.0%	89.0	1	1.4%	0.0	0	0.0%	64.0	20	29.0%	51.0	11	15.9%	0.0	0	0.0%	1.0	1	1.4%	52.8	36	52.2%	55.5	69	0.9%
Other Entity Issues	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	48.5	4	9.3%	27.2	17	39.5%	10.7	3	7.0%	0.0	0	0.0%	77.0	19	44.2%	50.0	43	0.6%
Other Examination	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	82.4	20	40.0%	0.0	0	0.0%	45.5	2	4.0%	0.0	0	0.0%	87.8	28	56.0%	83.9	50	0.7%
Other Interest	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	146.0	1	100.0%	0.0	0	0.0%	146.0	1	0.0%
Other Payment Issues	0.0	0	0.0%	0.0	0	0.0%	20.0	1	2.0%	71.3	18	35.3%	0.0	0	0.0%	29.0	1	2.0%	17.7	3	5.9%	48.4	28	54.9%	53.7	51	0.7%
Other Penalty Issues	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	64.2	26	31.7%	101.5	4	4.9%	33.0	4	4.9%	43.0	2	2.4%	43.8	46	56.1%	52.5	82	1.1%
Other Refund Inquiries/Issues	0.0	0	0.0%	40.5	4	3.7%	1.0	1	0.9%	53.1	31	28.7%	15.0	28	25.9%	54.0	2	1.9%	0.0	0	0.0%	69.7	42	38.9%	48.7	108	1.5%
Other Tech.Proc. Statute Issues	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	83.8	6	16.2%	0.0	0	0.0%	0.0	0	0.0%	0.0	2	5.4%	73.9	29	78.4%	71.5	37	0.5%
Payments/Credits	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	45.0	1	33.3%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	39.0	2	66.7%	41.0	3	0.0%
Penalty	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	76.0	1	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	76.0	1	0.0%
Penalty Appeals	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	43.8	4	18.2%	0.0	0	0.0%	4.0	1	4.5%	13.0	1	4.5%	76.7	16	72.7%	64.5	22	0.3%
Processing Amended Returns	0.0	0	0.0%	68.3	4	0.7%	53.0	3	0.5%	78.1	175	31.8%	45.4	93	16.9%	66.4	25	4.5%	48.0	2	0.4%	193.9	248	45.1%	123.9	550	7.4%
Processing Original Return	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	59.2	108	50.0%	41.6	57	26.4%	50.1	11	5.1%	0.0	0	0.0%	88.4	40	18.5%	59.5	216	2.9%
Recons/SFR/6020b/Audit	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	88.5	216	53.9%	52.8	13	3.2%	74.0	28	7.0%	83.8	13	3.2%	95.8	131	32.7%	88.6	401	5.4%
Refund Statute	0.0	0	0.0%	63.3	12	38.7%	0.0	0	0.0%	40.0	1	3.2%	0.0	0	0.0%	0.0	0	0.0%	143.0	1	3.2%	42.1	17	54.8%	53.5	31	0.4%
Restricted Interest	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	205.0	1	100.0%	205.0	1	0.0%
Returned/Stopped Refunds	0.0	0	0.0%	15.0	1	3.7%	0.0	0	0.0%	0.0	0	0.0%	22.2	6	22.2%	0.0	0	0.0%	190.0	1	3.7%	68.4	19	70.4%	60.7	27	0.4%
RPS (EITC Claim)	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	58.4	374	77.6%	28.2	24	5.0%	0.0	0	0.0%	65.0	2	0.4%	62.2	82	17.0%	57.5	482	6.5%
Scrambled SSN	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	188.0	1	25.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	23.0	3	75.0%	64.3	4	0.1%
Seizure and Sale	0.0	0	0.0%	0.0	0	0.0%	26.5	2	25.0%	22.0	2	25.0%	0.0	0	0.0%	7.0	1	12.5%	0.0	0	0.0%	15.3	3	37.5%	18.8	8	0.1%
SS-4, Application for EIN	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.4	5	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.4	5	0.1%
SS8 Determinations	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	65.0	1	50.0%	1.0	1	50.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	33.0	2	0.0%
Stolen Identity	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	98.3	9	75.0%	0.0	0	0.0%	105.0	1	8.3%	0.0	0	0.0%	176.0	2	16.7%	111.8	12	0.2%
Streamlined Installment Agreement	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	39.0	1	50.0%	8.0	1	50.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	23.5	2	0.0%
Subchapter S Corp (F 2553)	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	79.8	12	24.5%	24.7	15	30.6%	0.0	0	0.0%	62.0	1	2.0%	52.7	21	42.9%	50.9	49	0.7%
Tax Questions	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	47.0	1	5.3%	7.0	4	21.1%	0.0	2	10.5%	0.0	0	0.0%	28.3	12	63.2%	21.8	19	0.3%
Tax Treaties	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Taxpayer Rights	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	38.0	2	100.0%	38.0	2	0.0%
TDI - SFR/6020B	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	67.0	38	70.4%	23.5	13	24.1%	20.7	3	5.6%	0.0	0	0.0%	0.0	0	0.0%	54.0	54	0.7%
TE/GE Technical	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	55.0	1	50.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	30.0	1	50.0%	42.5	2	0.0%
Technical/Procedural/ Statute	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	29.0	1	100.0%	0.0	0	0.0%	29.0	1	0.0%
TOP Offset	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	12.5	2	28.6%	0.0	0	0.0%	6.8	5	71.4%	0.0	0	0.0%	8.4	7	0.1%
Trust Fund Recovery Penalty (TFRP)	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	39.0	3	6.0%	12.5	4	8.0%	0.0	0	0.0%	91.3	3	6.0%	92.5	40	80.0%	82.8	50	0.7%
Unable to Pay (CNC)	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	72.4	25	55.6%	67.9	9	20.0%	0.0	0	0.0%	0.0	0	0.0%	69.1	11	24.4%	70.7	45	0.6%
Undelivered Refunds	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Unpostable Payment	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Unpostable/Reject	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	59.5	2	66.7%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	4.0	1	33.3%	41.0	3	0.0%
<b>TOTAL</b>	<b>0.0</b>	<b>0</b>	<b>0.0%</b>	<b>72.1</b>	<b>41</b>	<b>0.6%</b>	<b>40.8</b>	<b>35</b>	<b>0.5%</b>	<b>69.4</b>	<b>2889</b>	<b>38.9%</b>	<b>35.1</b>	<b>829</b>	<b>11.2%</b>	<b>47.3</b>	<b>242</b>	<b>3.3%</b>	<b>47.3</b>	<b>140</b>	<b>1.9%</b>	<b>62.6</b>	<b>3243</b>	<b>43.7%</b>	<b>61.3</b>	<b>7419</b>	<b>100.0%</b>

TAXPAYER ADVOCATE SERVICE REGULAR CRITERIA CLOSURES - LARGE/MID-SIZED BUSINES:

FOR THE PERIOD OCTOBER 1, 2004 TO MARCH 31, 2005

CORE ISSUE BY CRITERIA CODE

CORE ISSUE DESCRIPTION	HARDSHIP AS DEFINED BY RRA 98 (SECT. 7811(a))																								OPERATIONAL DELAYS						Total (All Criteria)							
	1 - Significant Hardship			2 - Adverse Action			3 - Significant Cost			4 - Irreparable Injury			5 - Delay >30 Days			6 - No Response By Date			7 - Systemic or			TAS Total (Crit 1-7)			9 - Best Interest of TP			Total (All Criteria)										
	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases
Account/Notice Inquiry	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	62.0	2	50.0%	0.0	0	0.0%	56.5	2	50.0%	59.3	4	100.0%	0.0	0	0.0%	59.3	4	1.2%								
Alien Taxpayer	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%								
Appeals - Other	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%								
Appeals/Other	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%								
Application for Exempt Status	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%								
Assessment Statute	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%								
Back-up Withholding	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%								
Bankruptcy	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%								
CAP Appeals	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%								
Carryback/ Carryforward Claims	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	143.5	4	100.0%	0.0	0	0.0%	0.0	0	0.0%	143.5	4	100.0%	0.0	0	0.0%	143.5	4	1.2%								
CAWR/FUTA	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	84.2	37	67.3%	0.0	0	0.0%	73.8	18	32.7%	80.8	55	100.0%	0.0	0	0.0%	80.8	55	17.0%								
CDP Appeals	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%								
Civil Penalties Other Than TFRP	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	87.1	27	30.3%	79.5	31	34.8%	83.9	31	34.8%	83.3	89	100.0%	0.0	0	0.0%	83.3	89	27.5%								
Closed AUR	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%								
Collection	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%								
Collection Statute	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%								
Copies of Rtns/ Trans/Rpts/FOIA	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	30.0	3	100.0%	30.0	3	100.0%	0.0	0	0.0%	30.0	3	0.9%								
Credit Interest	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%								
Criminal Investigation	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	196.0	1	100.0%	0.0	0	0.0%	196.0	1	100.0%	0.0	0	0.0%	196.0	1	0.3%								
Direct Deposit	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%								
Disaster Relief Claim	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%								
Document Processing	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%								
EFTPS	0.0	0	0.0%	4.0	1	20.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	40.5	4	80.0%	33.2	5	100.0%	0.0	0	0.0%	33.2	5	1.5%								
EITC Certification (AUR)	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%								
EITC Certification (Filing status)	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%								
EITC Certification (Qualifying child)	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%								
EITC Recertification	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%								
EITC Reconsideration	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%								
Entity	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%								
Estimated Tax Penalty	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%								
Examiner	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%								
Examination Appeals	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%								
Excess Collector	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%								
Exclusion - Foreign Earned Inc	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%								
Expedite Refund Request	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	94.0	2	33.3%	59.5	2	33.3%	73.5	2	33.3%	75.7	6	100.0%	0.0	0	0.0%	75.7	6	1.9%								
Foreign Tax Credit	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%								
Form 843	0.0	0	0.0%	117.0	1	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	117.0	1	100.0%	0.0	0	0.0%	117.0	1	0.3%								
Form W-7/ITIN	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%								
Formal Interest Abatement Request	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%								
Forms/Publication Request	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%								
FPLP (OPM)	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%								
Retirement Income	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%								
FPLP Fed. Contractor/Vendor Pymnt	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%								
FPLP Fed. Emp Trvl & Rmb Pymnt	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%								
FPLP Fed. Employee Salaries	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%								
FPLP SSA Benefits	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%								
FTD Penalty	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	160.0	7	100.0%	160.0	7	100.0%	0.0	0	0.0%	160.0	7	2.2%								
FTE/ES	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	45.3	3	100.0%	45.3	3	100.0%	0.0	0	0.0%	45.3	3	0.9%								
FTF/FTP Penalties	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	63.3	11	64.7%	0.0	0	0.0%	57.2	6	35.3%	61.1	17	100.0%	0.0	0	0.0%	61.1	17	5.2%								
Guaranteed Installment Agreement	0.																																					

TAXPAYER ADVOCATE SERVICE REGULAR CRITERIA CLOSURES - LARGE/MID-SIZED BUSINES:

FOR THE PERIOD OCTOBER 1, 2004 TO MARCH 31, 2005

CORE ISSUE BY CRITERIA CODE

CORE ISSUE DESCRIPTION	HARDSHIP AS DEFINED BY RRA 98 (SECT. 7811(a))									OPERATIONAL DELAYS									TAS Total (Crit 1-7)			9 - Best Interest of TP			Total (All Criteria)								
	1 - Significant Hardship			2 - Adverse Action			3 - Significant Cost			4 - Irreparable Injury			5 - Delay >30 Days			6 - No Response By Date			7 - Systemic or			Avg	# of	% of	Avg	# of	% of	Avg	# of	% of			
	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss
Informal Interest	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Abatement Request	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Injured Spouse Claim	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Innocent Spouse (Form 8857)	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Innocent Spouse Appeals	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Installment Agreement - Other	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Interest	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Interest Calculator	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	55.6	7	100.0%	55.6	7	100.0%	0.0	0	0.0%	55.6	7	2.2%	0.0	0	0.0%
Invalid Dependent SSN/Name	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Invalid Spouse/Dependent ITIN	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Invalid SSN	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
IRS Offset	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	104.0	1	100.0%	104.0	1	0.0%	104.0	1	0.3%	0.0	0	0.0%
ITIN Merge	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
ITIN Refund Inquiy	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Levy	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Lien - Other	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Lien Discharge	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Lien Release	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Lien Subordinator	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Lien Withdrawal	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	16.0	1	100.0%	16.0	1	100.0%	0.0	0	0.0%	16.0	1	0.3%	0.0	0	0.0%
Lockbox	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Lost or Stolen Refunds	0.0	0	0.0%	0.0	0	0.0%	32.0	1	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	32.0	1	100.0%	0.0	0	0.0%	32.0	1	0.3%	0.0	0	0.0%
Math Error	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Math Error ITIN	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Missing/Incorrect Payments	12.0	1	4.3%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	66.6	5	21.7%	0.0	0	0.0%	73.8	17	73.9%	69.5	23	100.0%	0.0	0	0.0%	69.5	23	7.1%	0.0	0	0.0%
Multiple/Mixed TIN Name/Address Change	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Non-Master File	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Non-TAS	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
OIC - Doubt as to Collectibility	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
OIC - Doubt as to Liability	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
OIC - ETA	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
OIC Appeals	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Open Audit	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Open AUR	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Original Lien Filing	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Other	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Other Collection Issues	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	160.5	2	50.0%	0.0	0	0.0%	16.0	2	50.0%	88.3	4	100.0%	0.0	0	0.0%	88.3	4	1.2%	0.0	0	0.0%
Other Document Processing Issues	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	436.0	2	22.2%	41.5	6	66.7%	140.1	8	88.9%	166.0	1	11.1%	143.0	9	2.8%
Other Entity Issues	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	29.0	1	16.7%	195.8	5	83.3%	168.0	6	100.0%	0.0	0	0.0%	168.0	6	1.9%	0.0	0	0.0%
Other Examiner	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	10.0	1	33.3%	160.5	2	66.7%	110.3	3	100.0%	0.0	0	0.0%	110.3	3	0.9%	0.0	0	0.0%
Other Interest	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Other Payment Issues	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	48.5	2	66.7%	48.5	2	66.7%	15.0	1	33.3%	37.3	3	0.9%	0.0	0	0.0%
Other Penalty Issues	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	31.5	2	13.3%	0.0	0	0.0%	86.8	13	86.7%	79.5	15	100.0%	0.0	0	0.0%	79.5	15	4.6%	0.0	0	0.0%
Other Refund Inquiries/Issues	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	12.0	1	33.3%	49.5	2	66.7%	37.0	3	100.0%	0.0	0	0.0%	37.0	3	0.9%	0.0	0	0.0%
Other Tech.Proc. Statute Issues	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	116.0	1	100.0%	0.0	0	0.0%	0.0	0	0.0%	116.0	1	0.3%	0.0	0	0.0%

TAXPAYER ADVOCATE SERVICE REGULAR CRITERIA CLOSURES - LARGE/MID-SIZED BUSINES:

FOR THE PERIOD OCTOBER 1, 2004 TO MARCH 31, 2005

CORE ISSUE BY CRITERIA CODE

CORE ISSUE DESCRIPTION	HARDSHIP AS DEFINED BY RRA 98 (SECT. 7811(a))									OPERATIONAL DELAYS												Total (All Criteria)													
	1 - Significant Hardship			2 - Adverse Action			3 - Significant Cost			4 - Irreparable Injury			5 - Delay >30 Days			6 - No Response By Date			7 - Systemic or			TAS Total (Crit 1-7)			9 - Best Interest of TP			Total (All Criteria)							
	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% Total					
Returned/Stopped Refunds	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	29.0	1	100.0%	29.0	1	100.0%	0.0	0	0.0%	29.0	1	0.3%					
RPS (EITC Claim)	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%					
Scrambled SSN	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%					
Seizure and Sale	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%					
SS-4, Application for EIN	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%					
SSS Determinations	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%					
Stolen Identity	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%					
Streamlined Installment Agreement	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%					
Subchapter S Corp (F 2553)	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	88.7	3	100.0%	88.7	3	100.0%	0.0	0	0.0%	88.7	3	0.9%					
Tax Questions	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	18.0	1	100.0%	0.0	0	0.0%	0.0	0	0.0%	18.0	1	100.0%	0.0	0	0.0%	18.0	1	0.3%					
Tax Treaties	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%					
Taxpayer Rights	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%					
TDI - SFR/6020B	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%					
TE/GE Technical	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%					
Technical/Procedural Statute	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%					
TOP Offset	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%					
Trust Fund Recovery Penalty (TRFP)	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%					
Unable to Pay (CNC)	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%					
Undelivered Refunds	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%					
Unpostable Payment	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%					
Unpostable/Reject	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%					
<b>TOTAL</b>	<b>12.0</b>	<b>1</b>	<b>0.3%</b>	<b>60.5</b>	<b>2</b>	<b>0.6%</b>	<b>32.0</b>	<b>1</b>	<b>0.3%</b>	<b>0.0</b>	<b>0</b>	<b>0.0%</b>	<b>87.1</b>	<b>134</b>	<b>41.4%</b>	<b>98.3</b>	<b>40</b>	<b>12.3%</b>	<b>79.5</b>	<b>144</b>	<b>44.4%</b>	<b>84.5</b>	<b>322</b>	<b>99.4%</b>	<b>90.5</b>	<b>2</b>	<b>0.6%</b>	<b>84.6</b>	<b>324</b>	<b>100.0%</b>					
<b>Total of operational delay categories (criteria 5-7):</b>																				<b>98.1%</b>															

TAXPAYER ADVOCATE SERVICE REGULAR CRITERIA CLOSURES - LARGE/MID-SIZED BUSINESS

FOR THE PERIOD OCTOBER 1, 2004 TO MARCH 31, 2005

CORE ISSUE BY RELIEF GIVEN

CORE ISSUE DESCRIPTION	TAO ISSUES												FULL OR PARTIAL RELIEF GIVEN												TOTAL					
	07 - TAO Issued			08 - TAO Issued			09 - TAO Issued			10 - TAO Issued			60 - Full Relief			61 - Full Relief			70 - Partial Relief			71 - Partial Relief			Avg	# of Cases	% Total			
	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss						
Account/Notice Inquiry	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	91.7	3	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	91.7	3	0.9%
Alien Taxation	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Appeals - Other	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Appeals/Other	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Application for Exempt Status	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Assessment Statute	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Back-up Withholding	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Bankruptcy	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
CAP Appeals	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Carryback/Carryforward Claims	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	121.6	12	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	121.6	12	3.8%
CAWR/FUTA	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	76.5	46	92.0%	44.0	4	8.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	73.9	50	15.8%
CDP Appeals	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Civil Penalties Other Than TFRP	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	87.5	64	91.4%	30.0	1	1.4%	86.2	5	7.1%	0.0	0	0.0%	0.0	0	0.0%	86.6	70	22.2%
Closed AUR	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Collection	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Collection Statute	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Copies of Rtns/Trans/Rpts/FOIA	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	87.1	8	80.0%	0.0	0	0.0%	80.0	2	20.0%	0.0	0	0.0%	0.0	0	0.0%	85.7	10	3.2%
Credit Interest	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Criminal Investigation	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Direct Deposit	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Disaster Relief Claim	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Document Processing	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
EFTPS	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	46.8	8	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	46.8	8	2.5%
EITC Certification (AUR)	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
EITC Certification (Filing status)	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
EITC Certification (Qualifying child)	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
EITC Recertification	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
EITC Reconsideration	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Entity	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Estimated Tax Penalty	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Examination	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Examination Appeals	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Excess Collection	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Exclusion - Foreign Earned Inc	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Expedite Refund Request	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	74.0	8	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	74.0	8	2.5%
Foreign Tax Credit	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Form 843	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	117.0	1	100.0%	0.0	0	0.0%	0.0	0	0.0%	117.0	1	0.3%
Form W-7/IT101IN	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Formal Interest Abatement Request	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Forms/Publication Request	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
FPLP (OPM)	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Retirement Income	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
FPLP Fed Contractor/Vendor Pymnt	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%

TAXPAYER ADVOCATE SERVICE REGULAR CRITERIA CLOSURES - LARGE/MID-SIZED BUSINESS

FOR THE PERIOD OCTOBER 1, 2004 TO MARCH 31, 2005

CORE ISSUE BY RELIEF GIVEN

CORE ISSUE DESCRIPTION	TAO ISSUES												FULL OR PARTIAL RELIEF GIVEN												TOTAL		
	07 - TAO Issued			08 - TAO Issued			09 - TAO Issued			10 - TAO Issued			60 - Full Relief			61 - Full Relief			70 - Partial Relief			71 - Partial Relief			Avg	# of Cases	% Total
	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg	# of Cases	% Total
FPLP Fed. Emp. Trvl & Rmb Pymnt	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
FPLP Fed. Employee Salaries	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
FPLP SSA Benefits	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
FTD Penalty	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	111.4	17	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	111.4	17	5.4%
FTE/ES	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
FTF/FTP Penalties	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	60.4	18	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	60.4	18	5.7%
Guaranteed Installment Agreement	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Ind. Retirement Acct (IRA) Penalty	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Informal Interest Abatement Request	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Injured Spouse Claim	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Innocent Spouse (Form 8857)	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Innocent Spouse Appeals	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Installment Agreement - Other	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Interest	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Interest Calculation	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	47.3	4	80.0%	0.0	0	0.0%	101.0	1	20.0%	0.0	0	0.0%	58.0	5	1.6%
Invalid Dependent SSN/Name	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Invalid Spouse/Dependent ITIN	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Invalid SSN	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
IRS Offset	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	104.0	1	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	104.0	1	0.3%
ITIN Merge	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
ITIN Refund Inquiry	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Levy	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Lien - Other	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Lien Discharge	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Lien Release	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Lien Subordination	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Lien Withdrawal	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	16.0	1	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	16.0	1	0.3%
Lockbox	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Lost or Stolen Refunds	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	32.0	1	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	32.0	1	0.3%
Math Error	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Math Error ITIN	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Missing/Incorrect Payments	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	76.9	18	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	76.9	18	5.7%
Multiple/Mixed TIN	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	226.0	2	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	226.0	2	0.6%
Name/Address Change	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Non-Master File	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Non-TAS	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
OIC - Doubt as to Collectibility	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
OIC - Doubt as to Liability	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
OIC - ETA	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	145.0	1	100.0%	0.0	0	0.0%	145.0	1	0.3%
OIC Appeals	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Open Audit	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	171.6	13	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	171.6	13	4.1%
Open AUR	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Original Lien Filing	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Other	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%

**TAXPAYER ADVOCATE SERVICE REGULAR CRITERIA CLOSURES - LARGE/MID-SIZED BUSINESS**  
**FOR THE PERIOD OCTOBER 1, 2004 TO MARCH 31, 2005**  
**CORE ISSUE BY RELIEF GIVEN**

CORE ISSUE DESCRIPTION	TAO ISSUES												FULL OR PARTIAL RELIEF GIVEN												TOTAL		
	07 - TAO Issued			08 - TAO Issued			09 - TAO Issued			10 - TAO Issued			60 - Full Relief			61 - Full Relief			70 - Partial Relief			71 - Partial Relief			Avg	# of Cases	% Total
	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg	# of Cases	% Total
Other Collection Issues	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	87.5	2	66.7%	9.0	1	33.3%	0.0	0	0.0%	0.0	0	0.0%	61.3	3	0.9%
Other Document Processing Issues	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	68.3	7	87.5%	0.0	0	0.0%	764.0	1	12.5%	0.0	0	0.0%	155.3	8	2.5%
Other Entity Issues	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	112.7	12	92.3%	29.0	1	7.7%	0.0	0	0.0%	0.0	0	0.0%	106.2	13	4.1%
Other Examination	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	178.0	1	50.0%	0.0	0	0.0%	143.0	1	50.0%	0.0	0	0.0%	160.5	2	0.6%
Other Interest	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Other Payment Issues	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	48.5	2	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	48.5	2	0.6%
Other Penalty Issues	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	70.0	14	93.3%	0.0	0	0.0%	212.0	1	6.7%	0.0	0	0.0%	79.5	15	4.7%
Other Refund Inquiries/Issues	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	37.0	3	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	37.0	3	0.9%
Other Tech.Proc. Statute Issues	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	116.0	1	100.0%	0.0	0	0.0%	0.0	0	0.0%	116.0	1	0.3%
Payments/Credits	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Penalty	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Penalty Appeals	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	74.0	3	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	74.0	3	0.9%
Processing Amended Returns	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	68.1	22	95.7%	53.0	1	4.3%	0.0	0	0.0%	0.0	0	0.0%	67.4	23	7.3%
Processing Original Return	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	160.5	2	100.0%	0.0	0	0.0%	0.0	0	0.0%	160.5	2	0.6%
Recons/SFR/6020b/Audit	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Refund Statute	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Restricted Interest	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	194.0	1	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	194.0	1	0.3%
Returned/Stopped Refunds	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	29.0	1	100.0%	0.0	0	0.0%	0.0	0	0.0%	29.0	1	0.3%
RPS (EITC Claim)	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Scrambled SSN	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Seizure and Sale	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
SS-4, Application for EIN	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
SS8 Determinations	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Stolen Identity	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Streamlined Installment Agreement	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Subchapter S Corp (F 2553)	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Tax Questions	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Tax Treaties	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Taxpayer Rights	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
TDI - SFR/6020B	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
TE/GE Technical	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Technical/Procedural/ Statute	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
TOP Offset	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Trust Fund Recovery Penalty (TFRP)	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Unable to Pay (CNC)	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Undelivered Refunds	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Unpostable Payment	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Unpostable/Reject	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
<b>TOTAL</b>	<b>0.0</b>	<b>0</b>	<b>0.0%</b>	<b>86.6</b>	<b>291</b>	<b>92.1%</b>	<b>63.6</b>	<b>12</b>	<b>3.8%</b>	<b>159.5</b>	<b>13</b>	<b>4.1%</b>	<b>0.0</b>	<b>0</b>	<b>0.0%</b>	<b>88.7</b>	<b>316</b>	<b>100.0%</b>									

TAXPAYER ADVOCATE SERVICE REGULAR CRITERIA CLOSURES - LARGE/MID-SIZED BUSINESS

FOR THE PERIOD OCTOBER 1, 2004 TO MARCH 31, 2005

CORE ISSUE BY RELIEF GIVEN (FINANCIAL HARDSHIP CASES)

CORE ISSUE DESCRIPTION	TAO ISSUES												FULL OR PARTIAL RELIEF GIVEN												TOTAL	
	07 - TAO Issued			08 - TAO Issued			09 - TAO Issued			10 - TAO Issued			60 - Full Relief			61 - Full Relief			70 - Partial Relief			71 - Partial Relief				
	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg	# of Cases
Account/Notice Inquiry	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Alien Taxation	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Appeals - Other	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Appeals/Other	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Application for Exempt Status	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Assessment Statute	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Back-up Withholding	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Bankruptcy	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
CAP Appeals	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Carryback/Carryforward Claims	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
CAWR/FUTA	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
CDP Appeals	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Civil Penalties Other Than TFRP	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Closed AUR	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Collection	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Collection Statute	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Copies of Rtns/Trans/Rpts/FOIA	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Credit Interest	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Criminal Investigation	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Direct Deposit	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Disaster Relief Claim	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Document Processing	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
EFTPS	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	4.0	1	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	4.0	1
EITC Certification (AUR)	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
EITC Certification (Filing status)	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
EITC Certification (Qualifying child)	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
EITC Recertification	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
EITC Reconsideration	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Entity	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Estimated Tax Penalty	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Examination	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Examination Appeals	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Excess Collection	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Exclusion - Foreign Earned Inc	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Expedite Refund Request	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Foreign Tax Credit	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Form 843	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	117.0	1	100.0%	0.0	0	0.0%	117.0	1
Form W-7/ITIN	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Formal Interest Abatement Request	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Forms/Publication Request	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
FPLP (OPM)	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Retirement Income	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
FPLP Fed. Contractor/Vendor Pymnt	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0

TAXPAYER ADVOCATE SERVICE REGULAR CRITERIA CLOSURES - LARGE/MID-SIZED BUSINESS

FOR THE PERIOD OCTOBER 1, 2004 TO MARCH 31, 2005

CORE ISSUE BY RELIEF GIVEN (FINANCIAL HARDSHIP CASES)

CORE ISSUE DESCRIPTION	TAO ISSUES												FULL OR PARTIAL RELIEF GIVEN												TOTAL	
	07 - TAO Issued			08 - TAO Issued			09 - TAO Issued			10 - TAO Issued			60 - Full Relief			61 - Full Relief			70 - Partial Relief			71 - Partial Relief				
	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg	# of Cases
FPLP Fed. Emp. Trvl & Rmb Pymnt	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
FPLP Fed. Employee Salaries	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
FPLP SSA Benefits	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
FTD Penalty	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
FTE/ES	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
FTF/FTP Penalties	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Guaranteed Installment Agreement	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Ind. Retirement Acct (IRA) Penalty	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Informal Interest Abatement Request	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Injured Spouse Claim	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Innocent Spouse (Form 8857)	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Innocent Spouse Appeals	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Installment Agreement - Other	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Interest	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Interest Calculation	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Invalid Dependent SSN/Name	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Invalid Spouse, Dependent ITIN	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Invalid SSN	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
IRS Offset	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
ITIN Merge	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
ITIN Refund Inquiry	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Levy	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Lien - Other	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Lien Discharge	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Lien Release	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Lien Subordination	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Lien Withdrawal	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Lockbox	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Lost or Stolen Refunds	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	32.0	1	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	32.0	1
Math Error	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Math Error ITIN	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Missing/Incorrect Payments	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	12.0	1	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	12.0	1
Multiple/Mixed TIN	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Name/Address Change	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Non-Master File	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Non-TAS	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
OIC - Doubt as to Collectibility	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
OIC - Doubt as to Liability	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
OIC - ETA	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
OIC Appeals	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Open Audit	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Open AUR	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Original Lien Filing	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Other	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0

TAXPAYER ADVOCATE SERVICE REGULAR CRITERIA CLOSURES - LARGE/MID-SIZED BUSINESS

FOR THE PERIOD OCTOBER 1, 2004 TO MARCH 31, 2005

CORE ISSUE BY RELIEF GIVEN (FINANCIAL HARDSHIP CASES)

CORE ISSUE DESCRIPTION	TAO ISSUES												FULL OR PARTIAL RELIEF GIVEN												TOTAL	
	07 - TAO Issued			08 - TAO Issued			09 - TAO Issued			10 - TAO Issued			60 - Full Relief			61 - Full Relief			70 - Partial Relief			71 - Partial Relief				
	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg	# of Cases
Other Collection Issues	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Other Document Processing Issues	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Other Entity Issues	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Other Examination	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Other Interest	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Other Payment Issues	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Other Penalty Issues	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Other Refund Inquiries/Issues	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Other Tech.Proc. Statute Issues	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Payments/Credits	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Penalty	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Penalty Appeals	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Processing Amended Returns	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Processing Original Return	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Recons/SFR/6020b/Audit	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Refund Statute	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Restricted Interest	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Returned/Stopped Refunds	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
RPS (EITC Claim)	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Scrambled SSN	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Seizure and Sale	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
SS-4, Application for EIN	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
SS8 Determinations	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Stolen Identity	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Streamlined Installment Agreement	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Subchapter S Corp (F 2553)	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Tax Questions	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Tax Treaties	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Taxpayer Rights	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
TDI - SFR/6020B	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
TE/GE Technical	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Technical/Procedural/ Statute	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
TOP Offset	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Trust Fund Recovery Penalty (TFRP)	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Unable to Pay (CNC)	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Undelivered Refunds	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Unpostable Payment	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Unpostable/Reject	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
<b>TOTAL</b>	<b>0.0</b>	<b>0</b>	<b>0.0%</b>	<b>16.0</b>	<b>3</b>	<b>75.0%</b>	<b>0.0</b>	<b>0</b>	<b>0.0%</b>	<b>117.0</b>	<b>1</b>	<b>25.0%</b>	<b>0.0</b>	<b>0</b>	<b>0.0%</b>	<b>41.3</b>	<b>4</b>									

TAXPAYER ADVOCATE SERVICE REGULAR CRITERIA CLOSURES - LARGE/MID-SIZED BUSINESS

FOR THE PERIOD OCTOBER 1, 2004 TO MARCH 31, 2005

CORE ISSUE BY RELIEF GIVEN (SYSTEMIC HARDSHIP CASES)

CORE ISSUE DESCRIPTION	TAO ISSUES												FULL OR PARTIAL RELIEF GIVEN												TOTAL		
	07 - TAO Issued			08 - TAO Issued			09 - TAO Issued			10 - TAO Issued			60 - Full Relief			61 - Full Relief			70 - Partial Relief			71 - Partial Relief			Avg	# of Cases	% Total
	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg	# of Cases	% Total
Account/Notice Inquiry	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	56.5	2	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	56.5	2	0.7%
Alien Taxation	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Appeals - Other	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Appeals/Other	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Application for Exempt Status	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Assessment Statute	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Back-up Withholding	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Bankruptcy	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
CAP Appeals	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Carryback/ Carryforward Claims	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	131.5	11	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	131.5	11	3.8%
CAWR/FUTA	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	76.4	42	91.3%	44.0	4	8.7%	0.0	0	0.0%	0.0	0	0.0%	73.5	46	15.8%
CDP Appeals	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Civil Penalties Other Than TFRP	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	85.2	63	91.3%	30.0	1	1.4%	86.2	5	7.2%	0.0	0	0.0%	84.5	69	23.6%
Closed AUR	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Collection	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Collection Statute	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Copies of Rtns/ Trans/Rpts/FOIA	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	87.1	8	88.9%	0.0	0	0.0%	40.0	1	11.1%	0.0	0	0.0%	81.9	9	3.1%
Credit Interest	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Criminal Investigation	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Direct Deposit	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Disaster Relief Claim	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Document Processing	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
EFTPS	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	62.0	5	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	62.0	5	1.7%
EITC Certification (AUR)	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
EITC Certification (Filing status)	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
EITC Certification (Qualifying child)	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
EITC Recertification	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
EITC Reconsideration	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Entity	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Estimated Tax Penalty	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Examination	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Examination Appeals	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Excess Collection	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Exclusion - Foreign Earned Inc	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Expedite Refund Request	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	75.7	6	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	75.7	6	2.1%
Foreign Tax Credit	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Form 843	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Form W-7/ITIN	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Formal Interest Abatement Request	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Forms/Publication Request	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
FPLP (OPM)	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Retirement Income	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
FPLP Fed. Contractor/Vendor Pymnt	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%

TAXPAYER ADVOCATE SERVICE REGULAR CRITERIA CLOSURES - LARGE/MID-SIZED BUSINESS

FOR THE PERIOD OCTOBER 1, 2004 TO MARCH 31, 2005

CORE ISSUE BY RELIEF GIVEN (SYSTEMIC HARDSHIP CASES)

CORE ISSUE DESCRIPTION	TAO ISSUES												FULL OR PARTIAL RELIEF GIVEN												TOTAL					
	07 - TAO Issued			08 - TAO Issued			09 - TAO Issued			10 - TAO Issued			60 - Full Relief			61 - Full Relief			70 - Partial Relief			71 - Partial Relief			Avg	# of Cases	% Total			
	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg	# of Cases	% Total			
FPLP Fed. Emp. Trvl & Rmb Pymnt	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
FPLP Fed. Employee Salaries	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
FPLP SSA Benefits	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
FTD Penalty	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	113.5	15	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	113.5	15	5.1%
FTE/ES	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
FTF/FTP Penalties	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	60.4	18	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	60.4	18	6.2%
Guaranteed Installment Agreement	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Ind. Retirement Acct (IRA) Penalty	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Informal Interest Abatement Request	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Injured Spouse Claim	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Innocent Spouse (Form 8857)	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Innocent Spouse Appeals	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Installment Agreement - Other	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Interest	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Interest Calculation	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	47.3	4	80.0%	0.0	0	0.0%	101.0	1	20.0%	0.0	0	0.0%	58.0	5	1.7%
Invalid Dependent SSN/Name	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Invalid Spouse/Dependent ITIN	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Invalid SSN	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
IRS Offset	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	104.0	1	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	104.0	1	0.3%
ITIN Merge	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
ITIN Refund Inquiry	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Levy	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Lien - Other	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Lien Discharge	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Lien Release	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Lien Subordination	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Lien Withdrawal	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	16.0	1	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	16.0	1	0.3%
Lockbox	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Lost or Stolen Refunds	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Math Error	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Math Error ITIN	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Missing/Incorrect Payments	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	78.9	16	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	78.9	16	5.5%
Multiple/Mixed TIN	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	226.0	2	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	226.0	2	0.7%
Name/Address Change	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Non-Master File	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Non-TAS	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
OIC - Doubt as to Collectibility	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
OIC - Doubt as to Liability	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
OIC - ETA	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	145.0	1	100.0%	0.0	0	0.0%	145.0	1	0.3%
OIC Appeals	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Open Audit	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	169.5	11	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	169.5	11	3.8%
Open AUR	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Original Lien Filing	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Other	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%

TAXPAYER ADVOCATE SERVICE REGULAR CRITERIA CLOSURES - LARGE/MID-SIZED BUSINESS

FOR THE PERIOD OCTOBER 1, 2004 TO MARCH 31, 2005

CORE ISSUE BY RELIEF GIVEN (SYSTEMIC HARDSHIP CASES)

CORE ISSUE DESCRIPTION	TAO ISSUES												FULL OR PARTIAL RELIEF GIVEN												TOTAL		
	07 - TAO Issued			08 - TAO Issued			09 - TAO Issued			10 - TAO Issued			60 - Full Relief			61 - Full Relief			70 - Partial Relief			71 - Partial Relief			Avg	# of Cases	% Total
	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg	# of Cases	% Total
Other Collection Issues	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	87.5	2	66.7%	9.0	1	33.3%	0.0	0	0.0%	0.0	0	0.0%	61.3	3	1.0%
Other Document Processing Issues	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	52.0	6	85.7%	0.0	0	0.0%	764.0	1	14.3%	0.0	0	0.0%	153.7	7	2.4%
Other Entity Issues	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	121.9	11	91.7%	29.0	1	8.3%	0.0	0	0.0%	0.0	0	0.0%	114.2	12	4.1%
Other Examination	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	178.0	1	50.0%	0.0	0	0.0%	143.0	1	50.0%	0.0	0	0.0%	160.5	2	0.7%
Other Interest	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Other Payment Issues	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	48.5	2	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	48.5	2	0.7%
Other Penalty Issues	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	70.0	14	93.3%	0.0	0	0.0%	212.0	1	6.7%	0.0	0	0.0%	79.5	15	5.1%
Other Refund Inquiries/Issues	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	37.0	3	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	37.0	3	1.0%
Other Tech.Proc. Statute Issues	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	116.0	1	100.0%	0.0	0	0.0%	0.0	0	0.0%	116.0	1	0.3%
Payments/Credits	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Penalty	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Penalty Appeals	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	74.0	3	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	74.0	3	1.0%
Processing Amended Returns	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	67.5	21	95.5%	53.0	1	4.5%	0.0	0	0.0%	0.0	0	0.0%	66.9	22	7.5%
Processing Original Return	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	160.5	2	100.0%	0.0	0	0.0%	0.0	0	0.0%	160.5	2	0.7%
Recons/SFR/6020b/Audit	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Refund Statute	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Restricted Interest	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	194.0	1	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	194.0	1	0.3%
Returned/Stopped Refunds	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	29.0	1	100.0%	0.0	0	0.0%	0.0	0	0.0%	29.0	1	0.3%
RPS (EITC Claim)	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Scrambled SSN	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Seizure and Sale	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
SS-4, Application for EIN	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
SS8 Determinations	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Stolen Identity	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Streamlined Installment Agreement	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Subchapter S Corp (F 2553)	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Tax Questions	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Tax Treaties	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Taxpayer Rights	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
TDI - SFR/6020B	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
TE/GE Technical	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Technical/Procedural/ Statute	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
TOP Offset	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Trust Fund Recovery Penalty (TFRP)	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Unable to Pay (CNC)	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Undelivered Refunds	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Unpostable Payment	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Unpostable/Reject	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
<b>TOTAL</b>	<b>0.0</b>	<b>0</b>	<b>0.0%</b>	<b>86.6</b>	<b>269</b>	<b>92.1%</b>	<b>63.6</b>	<b>12</b>	<b>4.1%</b>	<b>166.9</b>	<b>11</b>	<b>3.8%</b>	<b>0.0</b>	<b>0</b>	<b>0.0%</b>	<b>88.7</b>	<b>292</b>	<b>100.0%</b>									

**TAXPAYER ADVOCATE SERVICE REGULAR CRITERIA CLOSURES - LARGE/MID-SIZED BUSINESS  
FOR THE PERIOD OCTOBER 1, 2004 TO MARCH 31, 2005**

**CORE ISSUE BY REASON FOR NO RELIEF**

**RELIEF NOT GIVEN OR NOT APPROPRIATE**

CORE ISSUE DESCRIPTION	02 - No Relief			50 - No Relief			51 - No Relief			52 - No Relief			53 - No Relief			54 - No Relief			55 - No Relief			56 - No Relief			TOTAL		
	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# Case	% of Core Iss
Account/Notice Inquiry	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	62.0	2	100.0%	62.0	2	9.5%
Alien Taxation	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Appeals - Other	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Appeals/Other	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Application for Exempt Status	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Assessment Statute	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Back-up Withholding	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Bankruptcy	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
CAP Appeals	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Carryback/ Carryforward Claims	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
CAWR/FUTA	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	26.0	1	100.0%	26.0	1	4.8%
CDP Appeals	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Civil Penalties Other Than TFRP	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	65.0	4	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	65.0	4	19.0%
Closed AUR	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Collection	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Collection Statute	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Copies of Rtns/ Trans/Rpts/FOIA	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Credit Interest	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Criminal Investigation	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	196.0	1	100.0%	196.0	1	4.8%
Direct Deposit	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Disaster Relief Claim	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Document Processing	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
EFTPS	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
EITC Certification (AUR)	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
EITC Certification (Filing status)	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
EITC Certification (Qualifying child)	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
EITC Recertification	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
EITC Reconsideration	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Entity	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Estimated Tax Penalty	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Examination	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Examination Appeals	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Excess Collection	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Exclusion - Foreign Earned Inc	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Expedite Refund Request	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Foreign Tax Credit	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Form 843	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Form W-7/TIOTIN	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Formal Interest Abatement Request	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Forms/Publication Request	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
FPLP (OPM) Retirement Income	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
FPLP Fed. Contractor/Vendor Pymnt	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
FPLP Fed. Emp. Trvl & Rmb Pymnt	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
FPLP Fed. Employee Salaries	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
FPLP SSA Benefits	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
FTD Penalty	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	105.3	3	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	105.3	3	14.3%

TAXPAYER ADVOCATE SERVICE REGULAR CRITERIA CLOSURES - LARGE/MID-SIZED BUSINESS

FOR THE PERIOD OCTOBER 1, 2004 TO MARCH 31, 2005

CORE ISSUE BY REASON FOR NO RELIEF

RELIEF NOT GIVEN OR NOT APPROPRIATE

CORE ISSUE DESCRIPTION	02 - No Relief			50 - No Relief			51 - No Relief			52 - No Relief			53 - No Relief			54 - No Relief			55 - No Relief			56 - No Relief			TOTAL					
	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# Case	% of Core Iss			
FTE/ES	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	93.0	1	100.0%	93.0	1	4.8%
FTF/FTP Penalties	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Guaranteed Installment Agreement	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Ind. Retirement Acct (IRA) Penalty	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Informal Interest Abatement Request	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Injured Spouse Claim	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Innocent Spouse (Form 8857)	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Innocent Spouse Appeals	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Installment Agreement - Other	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Interest	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Interest Calculation	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	7.0	1	50.0%	0.0	0	0.0%	92.0	1	50.0%	49.5	2	9.5%			
Invalid Dependent SSN/Name	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Invalid Spouse/Dependent ITIN	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Invalid SSN	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
IRS Offset	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
ITIN Merge	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
ITIN Refund Inquiry	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Levy	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Lien - Other	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Lien Discharge	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Lien Release	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Lien Subordination	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Lien Withdrawal	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Lockbox	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Lost or Stolen Refunds	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Math Error	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Math Error ITIN	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Missing/Incorrect Payments	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	61.0	1	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	61.0	1	4.8%			
Multiple/Mixed TIN	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Name/Address Change	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Non-Master File	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Non-TAS	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
OIC - Doubt as to Collectibility	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
OIC - Doubt as to Liability	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
OIC - ETA	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
OIC Appeals	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Open Audit	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	34.0	1	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	34.0	1	4.8%			
Open AJR	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Original Lien Filing	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Other	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Other Collection Issues	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	169.0	1	100.0%	169.0	1	4.8%
Other Document Processing Issues	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Other Entity Issues	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Other Examination	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	10.0	1	100.0%	10.0	1	4.8%

**TAXPAYER ADVOCATE SERVICE REGULAR CRITERIA CLOSURES - LARGE/MID-SIZED BUSINESS  
FOR THE PERIOD OCTOBER 1, 2004 TO MARCH 31, 2005**

**CORE ISSUE BY REASON FOR NO RELIEF**

**RELIEF NOT GIVEN OR NOT APPROPRIATE**

CORE ISSUE DESCRIPTION	02 - No Relief			50 - No Relief			51 - No Relief			52 - No Relief			53 - No Relief			54 - No Relief			55 - No Relief			56 - No Relief			TOTAL		
	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# Case	% of Core Iss
Other Tech.Proc, Statute Issues	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Payments/Credits	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Penalty	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Penalty Appeals	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Processing Amended Returns	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	13.0	1	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	13.0	1	4.8%
Processing Original Return	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Recons/SFR/6020b/Audit	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Refund Statute	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Restricted Interest Returned/Stopped Refunds	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
RPS (EITC Claim)	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Scrambled SSN	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Seizure and Sale	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
SS-4, Application for EIN	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
SS8 Determinations	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Stolen Identity	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Streamlined Installment Agreement	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Subchapter S Corp (F 2553)	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	18.0	1	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	18.0	1	4.8%
Tax Questions	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	18.0	1	4.8%
Tax Treaties	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Taxpayer Rights	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
TDI - SFR/6020B	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
TE/GE Technical	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Technical/Procedural/ Statute	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
TOP Offset	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Trust Fund Recovery Penalty (TFRP)	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Unable to Pay (CNC)	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Undelivered Refunds	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Unpostable Payment	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Unpostable/Reject	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
<b>TOTAL</b>	<b>0.0</b>	<b>0</b>	<b>0.0%</b>	<b>0.0</b>	<b>0</b>	<b>0.0%</b>	<b>0.0</b>	<b>0</b>	<b>0.0%</b>	<b>79.6</b>	<b>8</b>	<b>38.1%</b>	<b>21.7</b>	<b>3</b>	<b>14.3%</b>	<b>7.0</b>	<b>1</b>	<b>4.8%</b>	<b>0.0</b>	<b>0</b>	<b>0.0%</b>	<b>80.9</b>	<b>9</b>	<b>42.9%</b>	<b>21</b>	<b>100.0%</b>	

**TAXPAYER ADVOCATE SERVICE REGULAR CRITERIA CLOSURES - LARGE/MID-SIZED BUSINESS  
FOR THE PERIOD OCTOBER 1, 2004 TO MARCH 31, 2005**

**CORE ISSUE BY REASON FOR NO RELIEF (FINANCIAL HARDSHIP CASES)**

**RELIEF NOT GIVEN OR NOT APPROPRIATE (FINANCIAL HARDSHIP CASES)**

CORE ISSUE DESCRIPTION	02 - No Relief			50 - No Relief			51 - No Relief			52 - No Relief			53 - No Relief			54 - No Relief			55 - No Relief			56 - No Relief			TOTAL		
	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# Case	% of Core Iss
Account/Notice Inquiry	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Alien Taxation	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Appeals - Other	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Appeals/Other	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Application for Exempt Status	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Assessment Statute	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Back-up Withholding	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Bankruptcy	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
CAP Appeals	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Carryback/ Carryforward Claims	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
CAWR/FUTA	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
CDP Appeals	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Civil Penalties Other Than TFRP	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Closed AUR	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Collection	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Collection Statute	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Copies of Rtns/ Trans/Rpts/FOIA	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Credit Interest	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Criminal Investigation	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Direct Deposit	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Disaster Relief Claim	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Document Processing	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
EFTPS	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
EITC Certification (AUR)	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
EITC Certification (Filing status)	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
EITC Certification (Qualifying child)	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
EITC Recertification	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
EITC Reconsideration	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Entity	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Estimated Tax Penalty	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Examination	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Examination Appeals	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Excess Collection	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Exclusion - Foreign Earned Inc	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Expedite Refund Request	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Foreign Tax Credit	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Form 843	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Form W-7/TIN	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Formal Interest Abatement Request	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Forms/Publication Request	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
FPLP (OPM) Retirement Income	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
FPLP Fed. Contractor/Vendor Pymnt	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
FPLP Fed. Emp Trvl & Rmb Pymnt	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
FPLP Fed. Employee Salaries	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
FPLP SSA Benefits	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
FTD Penalty	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%

**TAXPAYER ADVOCATE SERVICE REGULAR CRITERIA CLOSURES - LARGE/MID-SIZED BUSINESS  
FOR THE PERIOD OCTOBER 1, 2004 TO MARCH 31, 2005**

**CORE ISSUE BY REASON FOR NO RELIEF (FINANCIAL HARDSHIP CASES)**

**RELIEF NOT GIVEN OR NOT APPROPRIATE (FINANCIAL HARDSHIP CASES)**

CORE ISSUE DESCRIPTION	02 - No Relief			50 - No Relief			51 - No Relief			52 - No Relief			53 - No Relief			54 - No Relief			55 - No Relief			56 - No Relief			TOTAL		
	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# Case	% of Core Iss
FTE/ES	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
FTF/FTP Penalties	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Guaranteed Installment Agreement	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Ind. Retirement Acct (IRA) Penalty	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Informal Interest Abatement Request	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Injured Spouse Claim	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Innocent Spouse (Form 8857)	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Innocent Spouse Appeals	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Installment Agreement - Other	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Interest	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Interest Calculation	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Invalid Dependent SSN/Name	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Invalid Spouse/Dependent ITIN	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Invalid SSN	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
IRS Offset	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
ITIN Merge	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
ITIN Refund Inquiry	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Levy	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Lien - Other	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Lien Discharge	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Lien Release	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Lien Subordination	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Lien Withdrawal	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Lockbox	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Lost or Stolen Refunds	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Math Error	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Math Error ITIN	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Missing/Incorrect Payments	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Multiple/Mixed TIN	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Name/Address Change	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Non-Master File	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Non-TAS	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
OIC - Doubt as to Collectibility	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
OIC - Doubt as to Liability	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
OIC - ETA	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
OIC Appeals	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Open Audit	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Open AUR	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Original Lien Filing	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Other	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Other Collection Issues	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Other Document Processing Issues	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Other Entity Issues	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Other Examination	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Other Interest	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Other Payment Issues	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Other Penalty Issues	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Other Refund Inquiries/Issues	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%

**TAXPAYER ADVOCATE SERVICE REGULAR CRITERIA CLOSURES - LARGE/MID-SIZED BUSINESS  
FOR THE PERIOD OCTOBER 1, 2004 TO MARCH 31, 2005**

**CORE ISSUE BY REASON FOR NO RELIEF (FINANCIAL HARDSHIP CASES)**

**RELIEF NOT GIVEN OR NOT APPROPRIATE (FINANCIAL HARDSHIP CASES)**

CORE ISSUE DESCRIPTION	02 - No Relief			50 - No Relief			51 - No Relief			52 - No Relief			53 - No Relief			54 - No Relief			55 - No Relief			56 - No Relief			TOTAL		
	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# Case	% of Core Iss
Other Tech.Proc, Statute Issues	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Payments/Credits	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Penalty	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Penalty Appeals	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Processing Amended Returns	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Processing Original Return	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Recons/SFR/6020b/Audit	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Refund Statute	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Restricted Interest	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Returned/Stopped Refunds	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
RPS (EITC Claim)	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Scrambled SSN	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Seizure and Sale	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
SS-4, Application for EIN	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
SSB Determinations	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Stolen Identity	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Streamlined Installment Agreement	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Subchapter S Corp (F 2553)	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Tax Questions	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Tax Treaties	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Taxpayer Rights	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
TDI - SFR/6020B	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
TE/GE Technical	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Technical/Procedural/ Statute	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
TOP Offset	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Trust Fund Recovery Penalty (TFRP)	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Unable to Pay (CNC)	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Undelivered Refunds	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Unpostable Payment	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Unpostable/Reject	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
<b>TOTAL</b>	<b>0.0</b>	<b>0</b>	<b>0.0%</b>	<b>0.0</b>	<b>0</b>	<b>0.0%</b>																					

TAXPAYER ADVOCATE SERVICE REGULAR CRITERIA CLOSURES - LARGE/MID-SIZED BUSINESS

FOR THE PERIOD OCTOBER 1, 2004 TO MARCH 31, 2005

CORE ISSUE BY REASON FOR NO RELIEF (SYSTEMIC HARDSHIP CASES)

RELIEF NOT GIVEN OR NOT APPROPRIATE

CORE ISSUE DESCRIPTION	02 - No Relief			50 - No Relief			51 - No Relief			52 - No Relief			53 - No Relief			54 - No Relief			55 - No Relief			56 - No Relief			TOTAL		
	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# Case	% of Core Iss
Account/Notice Inquiry	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	62.0	2	100.0%	62.0	2	9.5%
Alien Taxation	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Appeals - Other	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Appeals/Other	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Application for Exempt Status	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Assessment Statute	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Back-up Withholding	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Bankruptcy	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
CAP Appeals	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Carryback/ Carryforward Claims	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
CAWR/FUTA	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	26.0	1	100.0%	26.0	1	4.8%
CDP Appeals	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Civil Penalties Other Than TFRP	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	65.0	4	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	65.0	4	19.0%
Closed AUR	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Collection	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Collection Statute	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Copies of Rtns/ Trans/Rpts/FOIA	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Credit Interest	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Criminal Investigation	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	196.0	1	100.0%	196.0	1	4.8%
Direct Deposit	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Disaster Relief Claim	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Document Processing	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
EFTPS	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
EITC Certification (AUR)	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
EITC Certification (Family Issue)	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
EITC Certification (Qualifying Child)	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
EITC Recertification	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
EITC Reconsideration	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Entity	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Estimated Tax Penalty	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Examination	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Examination Appeals	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Excess Collection	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Exclusion - Foreign Earned Inc	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Expedite Refund Request	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Foreign Tax Credit	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Form 843	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Form W-7/ITIN	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Formal Interest Abatement Request	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Forms/Publication Request	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
FPLP (OPM)	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Retirement Income	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
FPLP Fed. Contractor/Vendor Pymnt	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%

TAXPAYER ADVOCATE SERVICE REGULAR CRITERIA CLOSURES - LARGE/MID-SIZED BUSINESS

FOR THE PERIOD OCTOBER 1, 2004 TO MARCH 31, 2005

CORE ISSUE BY REASON FOR NO RELIEF (SYSTEMIC HARDSHIP CASES)

RELIEF NOT GIVEN OR NOT APPROPRIATE

CORE ISSUE DESCRIPTION	02 - No Relief			50 - No Relief			51 - No Relief			52 - No Relief			53 - No Relief			54 - No Relief			55 - No Relief			56 - No Relief			TOTAL		
	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# Case	% of Core Iss
FPLP Fed. Emp. Trvl & Rmb Pymnt	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
FPLP Fed. Employee Salaries	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
FPLP SSA Benefits	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
FTD Penalty	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	105.3	3	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	105.3	3	14.3%
FTE/ES	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	93.0	1	100.0%	93.0	1	4.8%
FTF/FTP Penalties	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Guaranteed Installment Agreement	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Ind. Retirement Acct (IRA) Penalty	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Informal Interest Abatement Request	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Injured Spouse Claim	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Innocent Spouse (Form 8857)	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Innocent Spouse Appeals	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Installment Agreement - Other	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Interest	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Interest Calculation	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	7.0	1	50.0%	0.0	0	0.0%	92.0	1	50.0%	49.5	2	9.5%
Invalid Dependent SSN/Name	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Invalid Spouse/Dependent ITIN	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Invalid SSN	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
IRS Offset	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
ITIN Merge	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
ITIN Refund Inquiry	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Levy	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Lien - Other	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Lien Discharge	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Lien Release	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Lien Subordination	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Lien Withdrawal	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Lockbox	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Lost or Stolen Refunds	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Math Error	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Math Error ITIN	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Missing/Incorrect Payments	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	61.0	1	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	61.0	1	4.8%
Multiple/Mixed TIN	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Name/Address Change	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Non-Master File	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Non-TAS	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
OIC - Doubt as to Collectibility	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
OIC - Doubt as to Liability	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
OIC - ETA	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
OIC Appeals	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Open Audit	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	34.0	1	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	34.0	1	4.8%
Open AUR	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Original Lien Filing	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Other	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%

TAXPAYER ADVOCATE SERVICE REGULAR CRITERIA CLOSURES - LARGE/MID-SIZED BUSINESS

FOR THE PERIOD OCTOBER 1, 2004 TO MARCH 31, 2005

CORE ISSUE BY REASON FOR NO RELIEF (SYSTEMIC HARDSHIP CASES)

RELIEF NOT GIVEN OR NOT APPROPRIATE

CORE ISSUE DESCRIPTION	02 - No Relief			50 - No Relief			51 - No Relief			52 - No Relief			53 - No Relief			54 - No Relief			55 - No Relief			56 - No Relief			TOTAL		
	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# Case	% of Core Iss
Other Collection Issues	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	169.0	1	100.0%	169.0	1	4.8%
Other Document Processing Issues	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Other Entity Issues	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Other Examination	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	10.0	1	100.0%	10.0	1	4.8%
Other Interest	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Other Payment Issues	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Other Penalty Issues	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Other Refund Inquiries/Issues	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Other Tech.Proc. Statute Issues	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Payments/Credits	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Penalty	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Penalty Appeals	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Processing Amended Returns	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	13.0	1	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	13.0	1	4.8%
Processing Original Return	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Recons/SFR/6020b/Audit	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Refund Statute	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Restricted Interest	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Returned/Stopped Refunds	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
RPS (EITC Claim)	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Scrambled SSN	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Seizure and Sale	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
SS-4, Application for EIN	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
SS8 Determinations	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Stolen Identity	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Streamlined Installment Agreement	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Subchapter S Corp (F 2553)	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	18.0	1	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	18.0	1	4.8%
Tax Questions	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	18.0	1	100.0%	18.0	1	4.8%
Tax Treaties	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Taxpayer Rights	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
TDI - SFR/6020B	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
TE/GE Technical	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Technical/Procedural/ Statute	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
TOP Offset	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Trust Fund Recovery Penalty (TFRP)	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Unable to Pay (CNC)	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Undelivered Refunds	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Unpostable Payment	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Unpostable/Reject	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
<b>TOTAL</b>	<b>0.0</b>	<b>0</b>	<b>0.0%</b>	<b>0.0</b>	<b>0</b>	<b>0.0%</b>	<b>0.0</b>	<b>0</b>	<b>0.0%</b>	<b>79.6</b>	<b>8</b>	<b>38.1%</b>	<b>21.7</b>	<b>3</b>	<b>14.3%</b>	<b>7.0</b>	<b>1</b>	<b>4.8%</b>	<b>0.0</b>	<b>0</b>	<b>0.0%</b>	<b>80.9</b>	<b>9</b>	<b>42.9%</b>	<b>68.4</b>	<b>21</b>	<b>100.0%</b>

TAXPAYER ADVOCATE SERVICE REGULAR CRITERIA CLOSURES - TAX EXEMPT/GOVERNMENT ENTITIES  
 FOR THE PERIOD OCTOBER 1, 2004 TO MARCH 31, 2005  
 CORE ISSUE BY CRITERIA CODE

CORE ISSUE DESCRIPTION	HARDSHIP AS DEFINED BY RRA 98 (SECT. 7811(a))																											OPERATIONAL DELAYS									Total (All Criteria)
	1 - Significant Hardship			2 - Adverse Action			3 - Significant Cost			4 - Irreparable Injury			5 - Delay >30 Days			6 - No Response By Date			7 - Systemic or			TAS Total (Crit 1-7)			9 - Best Interest of TP												
	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss							
Account/Notice Inquiry	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	19.0	1	10.0%	0.0	0	0.0%	52.2	9	90.0%	48.9	10	100.0%	0.0	0	0.0%	0.0	0	0.0%	48.9	10	1.2%				
Alien Taxation	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	
Appeals - Other	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	28.0	1	100.0%	28.0	1	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	28.0	1	0.1%	
Appeals/Other	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	
Application for Exempt Status	46.0	3	3.2%	0.0	0	0.0%	60.8	4	4.3%	47.7	7	7.5%	67.3	12	12.9%	75.6	12	12.9%	36.5	55	59.1%	47.7	93	100.0%	0.0	0	0.0%	0.0	0	0.0%	47.7	93	11.2%				
Assessment Statute	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	
Back-up Withholding	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	28.0	1	100.0%	28.0	1	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	28.0	1	0.1%	
Bankruptcy	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	
CAP Appeals	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	
Carryback/Carryforward Claims	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	
CAWR/FUTA	0.0	0	0.0%	47.0	1	1.2%	35.0	1	1.2%	0.0	0	0.0%	77.9	40	49.4%	0.0	0	0.0%	100.9	39	48.1%	88.1	81	100.0%	0.0	0	0.0%	0.0	0	0.0%	88.1	81	9.7%				
CDP Appeals	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	
Civil Penalties Other Than TFRP	32.0	2	2.1%	0.0	0	0.0%	76.0	1	1.0%	13.0	1	1.0%	70.0	27	28.1%	62.1	21	21.9%	57.7	43	44.8%	61.4	95	99.0%	20.0	1	1.0%	0.0	0	0.0%	60.9	96	11.5%				
Closed AUR	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	
Collection	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	
Collection Statute	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	
Copies of Rtns/rans/Rpts/FOIA	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	35.3	4	22.2%	70.0	2	11.1%	40.4	12	66.7%	42.6	18	100.0%	0.0	0	0.0%	0.0	0	0.0%	42.6	18	2.2%				
Credit Interest	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	
Criminal Investigation	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	
Direct Deposit	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	
Disaster Relief Claim	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	
Document Processing	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	37.0	1	100.0%	37.0	1	100.0%	0.0	0	0.0%	0.0	0	0.0%	37.0	1	0.1%				
EFTPS	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	
EITC Certification (AUR)	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	
EITC Certification (Filing status)	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	
EITC Certification (Qualifying child)	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	
EITC Recertification	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	
EITC Reconsideration	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	
Entity	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	
Estimated Tax Penalty	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	
Examinator	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	
Examination Appeals	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	
Excess Collector	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	100.0	1	100.0%	100.0	1	100.0%	0.0	0	0.0%	0.0	0	0.0%	100.0	1	0.1%	
Exclusion - Foreign Earned Inc	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	
Expedite Refund Request	13.7	3	50.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	56.0	1	16.7%	0.0	0	0.0%	36.0	2	33.3%	28.2	6	100.0%	0.0	0	0.0%	0.0	0	0.0%	28.2	6	0.7%				
Foreign Tax Credit	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	
Form 843	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	
Form W-7/ITIN	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	
Formal Interest Abatement Request	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	
Forms/Publication Request	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	34.0	1	100.0%	34.0	1	100.0%	0.0	0	0.0%	0.0	0	0.0%	34.0	1	0.1%				
FPLP (OPM)	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%																												

TAXPAYER ADVOCATE SERVICE REGULAR CRITERIA CLOSURES - TAX EXEMPT/GOVERNMENT ENTITIES!

FOR THE PERIOD OCTOBER 1, 2004 TO MARCH 31, 2005

CORE ISSUE BY CRITERIA CODE

CORE ISSUE DESCRIPTION	HARDSHIP AS DEFINED BY RRA 98 (SECT. 7811(a))																											OPERATIONAL DELAYS									Total (All Criteria)		
	1 - Significant Hardship			2 - Adverse Action			3 - Significant Cost			4 - Irreparable Injury			5 - Delay >30 Days			6 - No Response By Date			7 - Systemic or			TAS Total (Crit 1-7)			9 - Best Interest of TP			Total (All Criteria)											
	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% Total									
Informal Interest Abatement Request	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	15.0	1	100.0%	0.0	0	0.0%	0.0	0	0.0%	15.0	1	100.0%	0.0	0	0.0%	15.0	1	0.1%									
Injured Spouse Claim Innocent Spouse (Form 8857)	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%						
Innocent Spouse Appeals	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%						
Installment Agreement - Other	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	25.0	1	25.0%	0.0	0	0.0%	0.0	0	0.0%	54.0	3	75.0%	46.8	4	100.0%	0.0	0	0.0%	46.8	4	0.5%									
Interest	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%						
Interest Calculator	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%						
Invalid Dependent SSN/Name	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%						
Invalid Spouse/Dependent ITIN	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%						
Invalid SSN	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%						
IRS Offset	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%						
ITIN Merge	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%						
ITIN Refund Inquiry	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%						
Levy	137.0	4	14.8%	43.6	9	33.3%	0.0	0	0.0%	4.0	1	3.7%	66.5	2	7.4%	0.0	0	0.0%	116.5	11	40.7%	87.4	27	100.0%	0.0	0	0.0%	87.4	27	3.2%									
Lien - Other	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%						
Lien Discharge	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%						
Lien Release	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%						
Lien Subordinator	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%						
Lien Withdrawal	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%						
Lockbox	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%						
Lost or Stolen Refunds	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%						
Math Error	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%						
Math Error ITIN	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%						
Missing/Incorrect Payments	38.0	1	3.1%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	123.6	7	21.9%	200.5	2	6.3%	89.1	22	68.8%	102.0	32	100.0%	0.0	0	0.0%	102.0	32	3.8%									
Multiple/Mixed TIN	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	755.0	1	7.1%	117.0	1	7.1%	175.8	12	85.7%	213.0	14	100.0%	0.0	0	0.0%	213.0	14	1.7%									
Name/Address Change	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%						
Non-Master File	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	83.0	1	100.0%	83.0	1	100.0%	0.0	0	0.0%	83.0	1	0.1%									
Non-TAS	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%						
OIC - Doubt as to Collectibility	61.0	1	33.3%	0.0	0	0.0%	0.0	0	0.0%	49.0	1	33.3%	0.0	0	0.0%	0.0	0	0.0%	31.0	1	33.3%	47.0	3	100.0%	0.0	0	0.0%	47.0	3	0.4%									
OIC - Doubt as to Liability	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%						
OIC - ETA	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%						
OIC Appeals	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%						
Open Audit	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%						
Open AUR	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	27.0	1	100.0%	27.0	1	100.0%	0.0	0	0.0%	27.0	1	0.1%									
Original Lien Filing	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%						
Other	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	62.5	2	100.0%	62.5	2	100.0%	0.0	0	0.0%	62.5	2	0.2%									
Other Collection Issues	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	43.0	1	33.3%	16.5	2	66.7%	25.3	3	100.0%	0.0	0	0.0%	25.3	3	0.4%									
Other Document Processing Issues	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	1.0	1	7.1%	0.0	0	0.0%	68.7	12	85.7%	63.5	13	92.9%	20.0	1	7.1%	60.4	14	1.7%						
Other Entity Issues	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	44.2	14	100.0%	44.2	14	100.0%	0.0	0	0.0%	44.2	14	1.7%									
Other Examiner	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%						
Other Interest	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%						
Other Payment Issues	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	76.0	3	100.0%	76.0	3	100.0%	0.0	0	0.0%	76.0	3	0.4%									
Other Penalty Issues	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	31.0	2	1.6%	52.3	45	36.0%	71.1	10	8.0%	67.6	68	54.4%	61.8	125	100.0%	0.0	0	0.0%	61.8	125	15.0%									
Other Refund Inquiries/Issues	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	66.5	4	100.0%	0.0	0	0.0%	0.0	0	0.0%	66.5	4	100.0%	0.0	0	0.0%	66.5	4	0.5%									
Other Tech Proc. Statute Issues	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	73.0	2	50.0%	0.0	0	0.0%	44.5	2	50.0%	58.8	4	100.0%	0.0	0	0.0%	58.8											

TAXPAYER ADVOCATE SERVICE REGULAR CRITERIA CLOSURES - TAX EXEMPT/GOVERNMENT ENTITIES

FOR THE PERIOD OCTOBER 1, 2004 TO MARCH 31, 2005

CORE ISSUE BY CRITERIA CODE

CORE ISSUE DESCRIPTION	HARDSHIP AS DEFINED BY RRA 98 (SECT. 7811(a))									OPERATIONAL DELAYS												Total (All Criteria)								
	1 - Significant Hardship			2 - Adverse Action			3 - Significant Cost			4 - Irreparable Injury			5 - Delay >30 Days			6 - No Response By Date			7 - Systemic or			TAS Total (Crit 1-7)			9 - Best Interest of TP			Total (All Criteria)		
	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% Total
Returned/Stopped Refunds	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
RPS (EITC Claim)	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Scrambled SSN	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Seizure and Sale	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
SS-4, Application for EIN	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
SSS Determinations	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Stolen Identity	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Streamlined Installment Agreement	31.0	1	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	31.0	1	100.0%	0.0	0	0.0%	31.0	1	0.1%
Subchapter S Corp (F 2553)	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Tax Questions	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	44.0	1	100.0%	44.0	1	100.0%	0.0	0	0.0%	44.0	1	0.1%
Tax Treaties	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Taxpayer Rights	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
TDI - SFR/6020B	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
TE/GE Technical	0.0	0	0.0%	26.0	1	3.1%	0.0	0	0.0%	56.0	1	3.1%	71.0	4	12.5%	0.0	0	0.0%	38.4	25	78.1%	42.8	31	96.9%	390.0	1	3.1%	53.7	32	3.8%
Technical/Procedural Statute	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
TOP Offset	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Trust Fund Recovery Penalty (TRFP)	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Unable to Pay (CNC)	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	62.5	2	100.0%	62.5	2	100.0%	0.0	0	0.0%	62.5	2	0.2%
Undelivered Refunds	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Unpostable Payment	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Unpostable/Reject	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
<b>TOTAL</b>	<b>61.4</b>	<b>15</b>	<b>1.8%</b>	<b>52.8</b>	<b>13</b>	<b>1.6%</b>	<b>59.0</b>	<b>6</b>	<b>0.7%</b>	<b>41.7</b>	<b>18</b>	<b>2.2%</b>	<b>71.3</b>	<b>215</b>	<b>25.8%</b>	<b>65.9</b>	<b>73</b>	<b>8.8%</b>	<b>65.7</b>	<b>488</b>	<b>58.7%</b>	<b>66.3</b>	<b>828</b>	<b>99.5%</b>	<b>167.5</b>	<b>4</b>	<b>0.5%</b>	<b>66.8</b>	<b>832</b>	<b>100.0%</b>
<b>Total of operational delay categories (criteria 5-7):</b>																				<b>93.3%</b>										

TAXPAYER ADVOCATE SERVICE REGULAR CRITERIA CLOSURES - TAX EXEMPT/GOVERNMENT ENTITIES

FOR THE PERIOD OCTOBER 1, 2004 TO MARCH 31, 2005

CORE ISSUE BY RELIEF GIVEN

CORE ISSUE DESCRIPTION	TAO ISSUES									FULL OR PARTIAL RELIEF GIVEN									TOTAL														
	07 - TAO Issued Complied			08 - TAO Issued			09 - TAO Issued			10 - TAO Issued			60 - Full Relief			61 - Full Relief			70 - Partial Relief			71 - Partial Relief			Avg	# of Cases	% Total						
	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg	# of Cases	% Total			
Account/Notice Inquiry	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	72.1	8	88.9%	0.0	0	0.0%	47.0	1	11.1%	0.0	0	0.0%	69.3	9	1.3%						
Alien Taxation	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%			
Appeals - Other	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%			
Appeals/Other	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%			
Application for Exempt Status	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	55.3	47	88.7%	79.3	4	7.5%	41.0	2	3.8%	0.0	0	0.0%	56.6	53	7.9%						
Assessment Statute	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%			
Back-up Withholding	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	28.0	1	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	28.0	1	0.1%						
Bankruptcy	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%			
CAP Appeals	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%			
Carryback/ Carryforward Claims	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%			
CAWR/FUTA	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	87.0	66	85.7%	118.8	8	10.4%	128.0	3	3.9%	0.0	0	0.0%	91.9	77	11.5%						
CDP Appeals	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%			
Civil Penalties Other Than TFRP	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	62.0	71	94.7%	51.0	3	4.0%	85.0	1	1.3%	0.0	0	0.0%	61.9	75	11.2%						
Closed AUR	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%			
Collection	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%			
Collection Statute	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%			
Copies of Rtns/ Trans/Rpts/FOIA	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	43.3	12	80.0%	56.5	2	13.3%	0.0	0	0.0%	47.0	1	6.7%	45.3	15	2.2%						
Credit Interest	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%			
Criminal Investigation	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%			
Direct Deposit	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%			
Disaster Relief Claim	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%			
Document Processing	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	37.0	1	100.0%	0.0	0	0.0%	0.0	0	0.0%	37.0	1	0.1%						
EFTPS	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%			
EITC Certification (AUR)	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%			
EITC Certification (Filing status)	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%			
EITC Certification (Qualifying child)	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%			
EITC Recertification	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%			
EITC Reconsideration	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%			
Entity	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%			
Estimated Tax Penalty	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%			
Examination	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%			
Examination Appeals	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%			
Excess Collection	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	100.0	1	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	100.0	1	0.1%						
Exclusion - Foreign Earned Inc	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%			
Expedite Refund Request	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	44.0	2	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	44.0	2	0.3%						
Foreign Tax Credit	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%			
Form 843	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%			
Form W-7/TIN	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%			
Formal Interest Abatement Request	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%			
Forms/Publication Request	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	34.5	2	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	34.5	2	0.3%						
FPLP (OPM) Retirement Income	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%			
FPLP Fed. Contrator/ Vendor Pymnt	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%			
FPLP Fed. Emp. Trvl & Rmb Pymnt	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%			
FPLP Fed. Employee Salaries	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%			
FPLP SSA Benefits	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%			
FTD Penalty	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	75.7	46	92.0%	57.8</																	



TAXPAYER ADVOCATE SERVICE REGULAR CRITERIA CLOSURES - TAX EXEMPT/GOVERNMENT ENTITIES

FOR THE PERIOD OCTOBER 1, 2004 TO MARCH 31, 2005

CORE ISSUE BY RELIEF GIVEN

CORE ISSUE DESCRIPTION	TAO ISSUES												FULL OR PARTIAL RELIEF GIVEN									TOTAL					
	07 - TAO Issued Completed			08 - TAO Issued			09 - TAO Issued			10 - TAO Issued			60 - Full Relief			61 - Full Relief			70 - Partial Relief			71 - Partial Relief			Avg	# of Cases	% Total
	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg	# of Cases	% Total
Other Tech,Proc, Statute Issues	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	68.5	2	66.7%	0.0	0	0.0%	21.0	1	33.3%	0.0	0	0.0%	52.7	3	0.4%
Payments/Credits	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Penalty	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Penalty Appeals	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	88.2	6	85.7%	0.0	0	0.0%	0.0	0	0.0%	73.0	1	14.3%	86.0	7	1.0%
Processing Amended Returns	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	91.6	21	91.3%	32.0	2	8.7%	0.0	0	0.0%	0.0	0	0.0%	86.4	23	3.4%
Processing Original Return	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	98.3	21	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	98.3	21	3.1%
Recons/SFR/6020b/Audit	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Refund Statute	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Restricted Interest Returned/Stopped Refunds	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	84.0	1	100.0%	0.0	0	0.0%	84.0	1	0.1%
RPS (EITC Claim)	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Scrambled SSN	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Seizure and Sale	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
SS-4, Application for EIN	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
SSB Determinations	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Stolen Identity	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Streamlined Installment Agreement	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	31.0	1	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	31.0	1	0.1%
Subchapter S Corp (F 2553)	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Tax Questions	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	44.0	1	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	44.0	1	0.1%
Tax Treaties	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Taxpayer Rights	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
TDI - SFR/6020B	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
TE/GE Technical	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	63.3	29	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	63.3	29	4.3%
Technical/Procedural/ Statute	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
TOP Offset	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Trust Fund Recovery Penalty (TFRP)	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Unable to Pay (CNC)	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	41.0	1	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	41.0	1	0.1%
Undelivered Refunds	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Unpostable Payment	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Unpostable/Reject	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
<b>TOTAL</b>	<b>0.0</b>	<b>0</b>	<b>0.0%</b>	<b>0.0</b>	<b>0</b>	<b>0.0%</b>	<b>0.0</b>	<b>0</b>	<b>0.0%</b>	<b>0.0</b>	<b>0</b>	<b>0.0%</b>	<b>73.9</b>	<b>631</b>	<b>94.2%</b>	<b>77.7</b>	<b>24</b>	<b>3.6%</b>	<b>72.5</b>	<b>12</b>	<b>1.8%</b>	<b>40.3</b>	<b>3</b>	<b>0.4%</b>	<b>73.8</b>	<b>670</b>	<b>100.0%</b>

TAXPAYER ADVOCATE SERVICE REGULAR CRITERIA CLOSURES - TAX EXEMPT/GOVERNMENT ENTITIES

FOR THE PERIOD OCTOBER 1, 2004 TO MARCH 31, 2005

CORE ISSUE BY RELIEF GIVEN (FINANCIAL HARDSHIP CASES)

CORE ISSUE DESCRIPTION	TAO ISSUES												FULL OR PARTIAL RELIEF GIVEN												TOTAL	
	07 - TAO Issued			08 - TAO Issued			09 - TAO Issued			10 - TAO Issued			60 - Full Relief			61 - Full Relief			70 - Partial Relief			71 - Partial Relief				
	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg	# of Cases
Account/Notice Inquiry	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Alien Taxation	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Appeals - Other	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Appeals/Other	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Application for Exempt Status	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	62.6	8	80.0%	0.0	0	0.0%	41.0	2	20.0%	0.0	0	0.0%	58.3	10
Assessment Statute	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Back-up Withholding	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Bankruptcy	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
CAP Appeals	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Carryback/Carryforward Claims	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
CAWR/FUTA	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	41.0	2	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	41.0	2
CDP Appeals	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Civil Penalties Other Than TFRP	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	38.3	4	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	38.3	4
Closed AUR	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Collection	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Collection Statute	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Copies of Rtns/Trans/Rpts/FOIA	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Credit Interest	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Criminal Investigation	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Direct Deposit	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Disaster Relief Claim	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Document Processing	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
EFTPS	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
EITC Certification (AUR)	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
EITC Certification (Filing status)	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
EITC Certification (Qualifying child)	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
EITC Recertification	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
EITC Reconsideration	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Entity	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Estimated Tax Penalty	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Examination	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Examination Appeals	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Excess Collection	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Exclusion - Foreign Earned Inc	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Expedite Refund Request	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Foreign Tax Credit	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Form 843	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Form W-7/ITIN	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Formal Interest Abatement Request	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Forms/Publication Request	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
FPLP (OPM) Retirement Income	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
FPLP Fed. Contractor/Vendor Pymnt	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0

**TAXPAYER ADVOCATE SERVICE REGULAR CRITERIA CLOSURES - TAX EXEMPT/GOVERNMENT ENTITIES**  
**FOR THE PERIOD OCTOBER 1, 2004 TO MARCH 31, 2005**  
**CORE ISSUE BY RELIEF GIVEN (FINANCIAL HARDSHIP CASES)**

CORE ISSUE DESCRIPTION	TAO ISSUES												FULL OR PARTIAL RELIEF GIVEN												TOTAL	
	07 - TAO Issued			08 - TAO Issued			09 - TAO Issued			10 - TAO Issued			60 - Full Relief			61 - Full Relief			70 - Partial Relief			71 - Partial Relief				
	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg	# of Cases
FPLP Fed. Emp. Trvl & Rmb Pymnt	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
FPLP Fed. Employee Salaries	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
FPLP SSA Benefits	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
FTD Penalty	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
FTE/ES	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
FTF/FTP Penalties	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	102.5	2	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	102.5	2
Guaranteed Installment Agreement	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Ind. Retirement Acct (IRA) Penalty	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Informal Interest Abatement Request	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Injured Spouse Claim	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Innocent Spouse (Form 8857)	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Innocent Spouse Appeals	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Installment Agreement - Other	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	25.0	1	100.0%	0.0	0	0.0%	25.0	1
Interest	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Interest Calculation	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Invalid Dependent SSN/Name	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Invalid Spouse, Dependent ITIN	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Invalid SSN	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
IRS Offset	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
ITIN Merge	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
ITIN Refund Inquiry	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Levy	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	90.4	16	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	90.4	16
Lien - Other	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Lien Discharge	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Lien Release	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Lien Subordination	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Lien Withdrawal	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Lockbox	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Lost or Stolen Refunds	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Math Error	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Math Error ITIN	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Missing/Incorrect Payments	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	38.0	1	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	38.0	1
Multiple/Mixed TIN	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Name/Address Change	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Non-Master File	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Non-TAS	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
OIC - Doubt as to Collectibility	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	55.0	2	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	55.0	2
OIC - Doubt as to Liability	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
OIC - ETA	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
OIC Appeals	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Open Audit	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Open AUR	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Original Lien Filing	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Other	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0

TAXPAYER ADVOCATE SERVICE REGULAR CRITERIA CLOSURES - TAX EXEMPT/GOVERNMENT ENTITIES

FOR THE PERIOD OCTOBER 1, 2004 TO MARCH 31, 2005

CORE ISSUE BY RELIEF GIVEN (FINANCIAL HARDSHIP CASES)

CORE ISSUE DESCRIPTION	TAO ISSUES												FULL OR PARTIAL RELIEF GIVEN												TOTAL	
	07 - TAO Issued			08 - TAO Issued			09 - TAO Issued			10 - TAO Issued			60 - Full Relief			61 - Full Relief			70 - Partial Relief			71 - Partial Relief				
	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg	# of Cases
Other Collection Issues	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Other Document Processing Issues	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Other Entity Issues	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Other Examination	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Other Interest	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Other Payment Issues	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Other Penalty Issues	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	31.0	2	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	31.0	2
Other Refund Inquiries/Issues	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Other Tech.Proc. Statute Issues	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Payments/Credits	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Penalty	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Penalty Appeals	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	73.0	1	100.0%	73.0	1
Processing Amended Returns	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Processing Original Return	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Recons/SFR/6020b/Audit	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Refund Statute	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Restricted Interest	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Returned/Stopped Refunds	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
RPS (EITC Claim)	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Scrambled SSN	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Seizure and Sale	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
SS-4, Application for EIN	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
SS8 Determinations	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Stolen Identity	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Streamlined Installment Agreement	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	31.0	1	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	31.0	1
Subchapter S Corp (F 2553)	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Tax Questions	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Tax Treaties	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Taxpayer Rights	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
TDI - SFR/6020B	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
TE/GE Technical	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	39.0	4	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	39.0	4
Technical/Procedural/ Statute	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
TOP Offset	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Trust Fund Recovery Penalty (TFRP)	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Unable to Pay (CNC)	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Undelivered Refunds	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Unpostable Payment	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
Unpostable/Reject	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0
<b>TOTAL</b>	<b>0.0</b>	<b>0</b>	<b>0.0%</b>	<b>66.3</b>	<b>42</b>	<b>91.3%</b>	<b>0.0</b>	<b>0</b>	<b>0.0%</b>	<b>35.7</b>	<b>3</b>	<b>6.5%</b>	<b>73.0</b>	<b>1</b>	<b>2.2%</b>	<b>64.5</b>	<b>46</b>									

TAXPAYER ADVOCATE SERVICE REGULAR CRITERIA CLOSURES - TAX EXEMPT/GOVERNMENT ENTITIES

FOR THE PERIOD OCTOBER 1, 2004 TO MARCH 31, 2005

CORE ISSUE BY RELIEF GIVEN (SYSTEMIC HARDSHIP CASES)

CORE ISSUE DESCRIPTION	TAO ISSUES												FULL OR PARTIAL RELIEF GIVEN												TOTAL		
	07 - TAO Issued			08 - TAO Issued			09 - TAO Issued			10 - TAO Issued			60 - Full Relief			61 - Full Relief			70 - Partial Relief			71 - Partial Relief			Avg	# of Cases	% Total
	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg	# of Cases	% Total
Account/Notice Inquiry	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	72.1	8	88.9%	0.0	0	0.0%	47.0	1	11.1%	0.0	0	0.0%	69.3	9	1.6%
Alien Taxation	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Appeals - Other	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Appeals/Other	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Application for Exempt Status	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	53.8	39	92.9%	89.7	3	7.1%	0.0	0	0.0%	0.0	0	0.0%	56.4	42	7.3%
Assessment Statute	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Back-up Withholding	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	28.0	1	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	28.0	1	0.2%
Bankruptcy	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
CAP Appeals	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Carryback/Carryforward Claims	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
CAWR/FUTA	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	90.2	56	90.3%	61.0	3	4.8%	128.0	3	4.8%	0.0	0	0.0%	90.6	62	10.7%
CDP Appeals	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Civil Penalties Other Than TFRP	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	62.5	64	94.1%	51.0	3	4.4%	85.0	1	1.5%	0.0	0	0.0%	62.3	68	11.8%
Closed AUR	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Collection	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Collection Statute	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Copies of Rtns/Trans/Rpts/FOIA	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	46.7	11	78.6%	56.5	2	14.3%	0.0	0	0.0%	47.0	1	7.1%	48.1	14	2.4%
Credit Interest	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Criminal Investigation	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Direct Deposit	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Disaster Relief Claim	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Document Processing	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	37.0	1	100.0%	0.0	0	0.0%	0.0	0	0.0%	37.0	1	0.2%
EFTPS	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
EITC Certification (AUR)	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
EITC Certification (Filing status)	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
EITC Certification (Qualifying child)	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
EITC Recertification	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
EITC Reconsideration	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Entity	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Estimated Tax Penalty	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Examination	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Examination Appeals	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Excess Collection	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	100.0	1	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	100.0	1	0.2%
Exclusion - Foreign Earned Inc	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Expedite Refund Request	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	44.0	2	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	44.0	2	0.3%
Foreign Tax Credit	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Form 843	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Form W-7/ITIN	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Formal Interest Abatement Request	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Forms/Publication Request	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	34.5	2	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	34.5	2	0.3%
FPLP (OPM)	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Retirement Income	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
FPLP Fed. Contractor/Vendor Pymnt	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%

TAXPAYER ADVOCATE SERVICE REGULAR CRITERIA CLOSURES - TAX EXEMPT/GOVERNMENT ENTITIES

FOR THE PERIOD OCTOBER 1, 2004 TO MARCH 31, 2005

CORE ISSUE BY RELIEF GIVEN (SYSTEMIC HARDSHIP CASES)

CORE ISSUE DESCRIPTION	TAO ISSUES												FULL OR PARTIAL RELIEF GIVEN												TOTAL					
	07 - TAO Issued			08 - TAO Issued			09 - TAO Issued			10 - TAO Issued			60 - Full Relief			61 - Full Relief			70 - Partial Relief			71 - Partial Relief			Avg	# of Cases	% Total			
	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss						
FPLP Fed. Emp. Trvl & Rmb Pymnt	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
FPLP Fed. Employee Salaries	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
FPLP SSA Benefits	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
FTD Penalty	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	75.7	46	92.0%	57.8	4	8.0%	0.0	0	0.0%	0.0	0	0.0%	74.3	50	8.7%
FTE/ES	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	129.0	1	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	129.0	1	0.2%
FTF/FTP Penalties	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	51.9	70	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	51.9	70	12.1%
Guaranteed Installment Agreement	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Ind. Retirement Acct (IRA) Penalty	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Informal Interest Abatement Request	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Injured Spouse Claim	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Innocent Spouse (Form 8857)	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Innocent Spouse Appeals	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Installment Agreement - Other	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	66.0	1	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	66.0	1	0.2%
Interest	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Interest Calculation	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Invalid Dependent SSN/Name	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Invalid Spouse/Dependent ITIN	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Invalid SSN	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
IRS Offset	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
ITIN Merge	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
ITIN Refund Inquiry	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Levy	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	114.4	14	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	114.4	14	2.4%
Lien - Other	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Lien Discharge	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Lien Release	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Lien Subordination	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Lien Withdrawal	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Lockbox	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Lost or Stolen Refunds	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Math Error	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Math Error ITIN	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Missing/Incorrect Payments	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	95.4	20	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	95.4	20	3.5%
Multiple/Mixed TIN	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	239.6	15	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	239.6	15	2.6%
Name/Address Change	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Non-Master File	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	83.0	1	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	83.0	1	0.2%
Non-TAS	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
OIC - Doubt as to Collectibility	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
OIC - Doubt as to Liability	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
OIC - ETA	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
OIC Appeals	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Open Audit	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Open AUR	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	27.0	1	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	27.0	1	0.2%
Original Lien Filing	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Other	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%

TAXPAYER ADVOCATE SERVICE REGULAR CRITERIA CLOSURES - TAX EXEMPT/GOVERNMENT ENTITIES

FOR THE PERIOD OCTOBER 1, 2004 TO MARCH 31, 2005

CORE ISSUE BY RELIEF GIVEN (SYSTEMIC HARDSHIP CASES)

CORE ISSUE DESCRIPTION	TAO ISSUES												FULL OR PARTIAL RELIEF GIVEN												TOTAL		
	07 - TAO Issued			08 - TAO Issued			09 - TAO Issued			10 - TAO Issued			60 - Full Relief			61 - Full Relief			70 - Partial Relief			71 - Partial Relief			Avg	# of Cases	% Total
	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg	# of Cases	% Total
Other Collection Issues	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	25.3	3	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	25.3	3	0.5%
Other Document Processing Issues	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	87.0	2	66.7%	0.0	0	0.0%	0.0	0	0.0%	1.0	1	33.3%	58.3	3	0.5%
Other Entity Issues	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	62.5	13	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	62.5	13	2.2%
Other Examination	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Other Interest	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Other Payment Issues	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	70.7	3	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	70.7	3	0.5%
Other Penalty Issues	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	60.3	98	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	60.3	98	17.0%
Other Refund Inquiries/Issues	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	75.6	8	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	75.6	8	1.4%
Other Tech.Proc. Statute Issues	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	68.5	2	66.7%	0.0	0	0.0%	21.0	1	33.3%	0.0	0	0.0%	52.7	3	0.5%
Payments/Credits	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Penalty	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Penalty Appeals	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	28.0	1	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	28.0	1	0.2%
Processing Amended Returns	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	95.1	20	90.9%	32.0	2	9.1%	0.0	0	0.0%	0.0	0	0.0%	89.3	22	3.8%
Processing Original Return	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	98.3	21	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	98.3	21	3.6%
Recons/SFR/6020b/Audit	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Refund Statute	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Restricted Interest	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	84.0	1	100.0%	0.0	0	0.0%	84.0	1	0.2%
Returned/Stopped Refunds	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
RPS (EITC Claim)	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Scrambled SSN	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Seizure and Sale	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
SS-4, Application for EIN	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
SS8 Determinations	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Stolen Identity	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Streamlined Installment Agreement	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Subchapter S Corp (F 2553)	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Tax Questions	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	44.0	1	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	44.0	1	0.2%
Tax Treaties	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Taxpayer Rights	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
TDI - SFR/6020B	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
TE/GE Technical	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	67.2	25	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	67.2	25	4.3%
Technical/Procedural/ Statute	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
TOP Offset	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Trust Fund Recovery Penalty (TFRP)	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Unable to Pay (CNC)	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	41.0	1	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	41.0	1	0.2%
Undelivered Refunds	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Unpostable Payment	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Unpostable/Reject	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
<b>TOTAL</b>	<b>0.0</b>	<b>0</b>	<b>0.0%</b>	<b>73.9</b>	<b>551</b>	<b>95.3%</b>	<b>58.3</b>	<b>18</b>	<b>3.1%</b>	<b>88.7</b>	<b>7</b>	<b>1.2%</b>	<b>24.0</b>	<b>2</b>	<b>0.3%</b>	<b>73.4</b>	<b>578</b>	<b>100.0%</b>									

TAXPAYER ADVOCATE SERVICE REGULAR CRITERIA CLOSURES - TAX EXEMPT/GOVERNMENT ENTITIES

FOR THE PERIOD OCTOBER 1, 2004 TO MARCH 31, 2005

CORE ISSUE BY REASON FOR NO RELIEF

RELIEF NOT GIVEN OR NOT APPROPRIATE

CORE ISSUE DESCRIPTION	02 - No Relief			50 - No Relief			51 - No Relief			52 - No Relief			53 - No Relief			54 - No Relief			55 - No Relief			56 - No Relief			TOTAL					
	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# Case	% of Core Iss			
Account/Notice Inquiry	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	19.0	1	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	19.0	1	1.2%
Alien Taxation	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Appeals - Other	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	28.0	1	100.0%	28.0	1	1.2%			
Appeals/Other	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%			
Application for Exempt Status	0.0	0	0.0%	0.0	0	0.0%	6.0	1	6.3%	0.0	0	0.0%	17.3	4	25.0%	49.0	1	6.3%	0.0	0	0.0%	29.6	10	62.5%	26.3	16	19.5%			
Assessment Statute	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%			
Back-up Withholding	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%			
Bankruptcy	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%			
CAP Appeals	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%			
Carryback/ Carryforward Claims	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%			
CAWR/FUTA	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	48.0	1	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	48.0	1	1.2%			
CDP Appeals	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%			
Civil Penalties Other Than TFRP	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	79.5	2	50.0%	11.0	2	50.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	45.3	4	4.9%			
Closed AUR	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%			
Collection	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%			
Collection Statute	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%			
Copies of Rtns/ Trans/Rpts/FOIA	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	74.0	1	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	74.0	1	1.2%			
Credit Interest	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%			
Criminal Investigation	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%			
Direct Deposit	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%			
Disaster Relief Claim	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%			
Document Processing	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%			
EFTPS	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%			
EITC Certification (AUR)	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%			
EITC Certification (Filing status)	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%			
EITC Certification (Qualifying child)	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%			
EITC Recertification	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%			
EITC Reconsideration	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%			
Entity	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%			
Estimated Tax Penalty	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%			
Examination	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%			
Examination Appeals	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%			
Excess Collection	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%			
Exclusion - Foreign Earned Inc	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%			
Expedite Refund Request	0.0	0	0.0%	0.0	0	0.0%	14.0	2	66.7%	0.0	0	0.0%	13.0	1	33.3%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	13.7	3	3.7%			
Foreign Tax Credit	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%			
Form 843	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%			
Form W-7/ITIN	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%			
Formal Interest Abatement Request	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%			
Forms/Publication Request	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%			
FPLP (OPM)	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%			
Retirement Income	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%			
FPLP Fed. Contractor/Vendor Pymnt	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%			

TAXPAYER ADVOCATE SERVICE REGULAR CRITERIA CLOSURES - TAX EXEMPT/GOVERNMENT ENTITIES

FOR THE PERIOD OCTOBER 1, 2004 TO MARCH 31, 2005

CORE ISSUE BY REASON FOR NO RELIEF

RELIEF NOT GIVEN OR NOT APPROPRIATE

CORE ISSUE DESCRIPTION	02 - No Relief			50 - No Relief			51 - No Relief			52 - No Relief			53 - No Relief			54 - No Relief			55 - No Relief			56 - No Relief			TOTAL		
	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# Case	% of Core Iss
FPLP Fed. Emp. Trvl & Rmb Pymnt	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
FPLP Fed. Employee Salaries	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
FPLP SSA Benefits	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
FTD Penalty	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	24.0	1	25.0%	13.0	1	25.0%	0.0	0	0.0%	0.0	0	0.0%	38.0	2	50.0%	18.8	4	4.9%
FTE/ES	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	97.0	1	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	97.0	1	1.2%
FTF/FTP Penalties	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	56.8	4	19.0%	7.7	16	76.2%	28.0	1	4.8%	0.0	0	0.0%	0.0	0	0.0%	16.3	21	25.6%
Guaranteed Installment Agreement	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Ind. Retirement Acct (IRA) Penalty	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Informal Interest Abatement Request	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	15.0	1	100.0%	0.0	0	0.0%	15.0	1	1.2%
Injured Spouse Claim	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Innocent Spouse (Form 8857)	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Innocent Spouse Appeals	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Installment Agreement - Other	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	61.0	1	100.0%	0.0	0	0.0%	0.0	0	0.0%	61.0	1	1.2%
Interest	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Interest Calculation	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Invalid Dependent SSN/Name	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Invalid Spouse/Dependent ITIN	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Invalid SSN	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
IRS Offset	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
ITIN Merge	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
ITIN Refund Inquiry	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Levy	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	28.0	1	20.0%	0.0	0	0.0%	15.0	3	60.0%	18.0	1	20.0%	0.0	0	0.0%	18.2	5	6.1%
Lien - Other	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Lien Discharge	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Lien Release	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Lien Subordination	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Lien Withdrawal	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Lockbox	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Lost or Stolen Refunds	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Math Error	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Math Error ITIN	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Missing/Incorrect Payments	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	88.4	5	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	88.4	5	6.1%
Multiple/Mixed TIN	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Name/Address Change	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Non-Master File	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Non-TAS	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
OIC - Doubt as to Collectibility	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	31.0	1	100.0%	31.0	1	1.2%
OIC - Doubt as to Liability	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
OIC - ETA	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
OIC Appeals	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Open Audit	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Open AUR	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Original Lien Filing	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Other	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	62.5	2	100.0%	62.5	2	2.4%

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RELIEF NOT GIVEN OR NOT APPROPRIATE

CORE ISSUE DESCRIPTION	02 - No Relief			50 - No Relief			51 - No Relief			52 - No Relief			53 - No Relief			54 - No Relief			55 - No Relief			56 - No Relief			TOTAL		
	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# Case	% of Core Iss
Other Collection Issues	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Other Document Processing Issues	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Other Entity Issues	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Other Examination	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Other Interest	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Other Payment Issues	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Other Penalty Issues	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	879.0	1	16.7%	7.5	4	66.7%	61.0	1	16.7%	0.0	0	0.0%	0.0	0	0.0%	161.7	6	7.3%
Other Refund Inquiries/Issues	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Other Tech.Proc. Statute Issues	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	77.0	1	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	77.0	1	1.2%
Payments/Credits	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Penalty	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Penalty Appeals	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Processing Amended Returns	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	45.0	1	50.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	20.0	1	50.0%	32.5	2	2.4%
Processing Original Return	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Recons/SFR/6020b/Audit	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Refund Statute	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Restricted Interest	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Returned/Stopped Refunds	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
RPS (EITC Claim)	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Scrambled SSN	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Seizure and Sale	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
SS-4, Application for EIN	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
SS8 Determinations	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Stolen Identity	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Streamlined Installment Agreement	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Subchapter S Corp (F 2553)	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Tax Questions	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Tax Treaties	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Taxpayer Rights	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
TDI - SFR/6020B	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
TE/GE Technical	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	47.5	2	40.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	19.0	3	60.0%	30.4	5	6.1%
Technical/Procedural/ Statute	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
TOP Offset	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Trust Fund Recovery Penalty (TFRP)	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Unable to Pay (CNC)	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Undelivered Refunds	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Unpostable Payment	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Unpostable/Reject	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
<b>TOTAL</b>	<b>0.0</b>	<b>0</b>	<b>0.0%</b>	<b>0.0</b>	<b>0</b>	<b>0.0%</b>	<b>11.3</b>	<b>3</b>	<b>3.7%</b>	<b>106.5</b>	<b>19</b>	<b>23.2%</b>	<b>13.7</b>	<b>31</b>	<b>37.8%</b>	<b>34.9</b>	<b>7</b>	<b>8.5%</b>	<b>16.5</b>	<b>2</b>	<b>2.4%</b>	<b>29.8</b>	<b>20</b>	<b>24.4%</b>	<b>40.9</b>	<b>82</b>	<b>100.0%</b>

TAXPAYER ADVOCATE SERVICE REGULAR CRITERIA CLOSURES - TAX EXEMPT/GOVERNMENT ENTITIES

FOR THE PERIOD OCTOBER 1, 2004 TO MARCH 31, 2005

CORE ISSUE BY REASON FOR NO RELIEF (FINANCIAL HARDSHIP CASES)

RELIEF NOT GIVEN OR NOT APPROPRIATE

CORE ISSUE DESCRIPTION	02 - No Relief			50 - No Relief			51 - No Relief			52 - No Relief			53 - No Relief			54 - No Relief			55 - No Relief			56 - No Relief			TOTAL		
	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# Case	% of Core Iss
Account/Notice Inquiry	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Alien Taxation	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Appeals - Other	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Appeals/Other	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Application for Exempt Status	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Assessment Statute	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Back-up Withholding	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Bankruptcy	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
CAP Appeals	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Carryback/ Carryforward Claims	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
CAWR/FUTA	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
CDP Appeals	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Civil Penalties Other Than TFRP	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Closed AUR	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Collection	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Collection Statute	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Copies of Rtns/ Trans/Rpts/FOIA	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Credit Interest	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Criminal Investigation	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Direct Deposit	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Disaster Relief Claim	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Document Processing	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
EFTPS	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
EITC Certification (AUR)	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
EITC Certification (Filing status)	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
EITC Certification (Qualifying child)	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
EITC Recertification	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
EITC Reconsideration	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Entity	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Estimated Tax Penalty	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Examination	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Examination Appeals	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Excess Collection	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Exclusion - Foreign Earned Inc	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Expedite Refund Request	0.0	0	0.0%	0.0	0	0.0%	14.0	2	66.7%	0.0	0	0.0%	13.0	1	33.3%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	13.7	3	33.3%
Foreign Tax Credit	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Form 843	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Form W-7/ITIN	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Formal Interest Abatement Request	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Forms/Publication Request	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
FPLP (OPM)	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Retirement Income	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
FPLP Fed. Contractor/Vendor Pymnt	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%

TAXPAYER ADVOCATE SERVICE REGULAR CRITERIA CLOSURES - TAX EXEMPT/GOVERNMENT ENTITIES

FOR THE PERIOD OCTOBER 1, 2004 TO MARCH 31, 2005

CORE ISSUE BY REASON FOR NO RELIEF (FINANCIAL HARDSHIP CASES)

RELIEF NOT GIVEN OR NOT APPROPRIATE

CORE ISSUE DESCRIPTION	02 - No Relief			50 - No Relief			51 - No Relief			52 - No Relief			53 - No Relief			54 - No Relief			55 - No Relief			56 - No Relief			TOTAL		
	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# Case	% of Core Iss
FPLP Fed. Emp Trvl & Rmb Pymnt	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
FPLP Fed. Employee Salaries	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
FPLP SSA Benefits	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
FTD Penalty	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	37.0	1	11.1%
FTE/ES	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
FTF/FTP Penalties	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	2.0	1	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	2.0	1	11.1%
Guaranteed Installment Agreement	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Ind. Retirement Acct (IRA) Penalty	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Informal Interest Abatement Request	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Injured Spouse Claim	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Innocent Spouse (Form 8857)	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Innocent Spouse Appeals	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Installment Agreement - Other	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Interest	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Interest Calculation	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Invalid Dependent SSN/Name	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Invalid Spouse/Dependent ITIN	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Invalid SSN	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
IRS Offset	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
ITIN Merge	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
ITIN Refund Inquiry	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Levy	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	15.0	3	75.0%	18.0	1	25.0%	0.0	0	0.0%	15.8	4	44.4%
Lien - Other	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Lien Discharge	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Lien Release	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Lien Subordination	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Lien Withdrawal	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Lockbox	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Lost or Stolen Refunds	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Math Error	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Math Error ITIN	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Missing/Incorrect Payments	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Multiple/Mixed TIN	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Name/Address Change	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Non-Master File	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Non-TAS	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
OIC - Doubt as to Collectibility	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
OIC - Doubt as to Liability	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
OIC - ETA	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
OIC Appeals	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Open Audit	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Open AUR	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Original Lien Filing	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Other	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%

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	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# Case	% of Core Iss
Other Collection Issues	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Other Document Processing Issues	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Other Entity Issues	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Other Examination	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Other Interest	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Other Payment Issues	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Other Penalty Issues	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Other Refund Inquiries/Issues	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Other Tech.Proc. Statute Issues	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Payments/Credits	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Penalty	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Penalty Appeals	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Processing Amended Returns	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Processing Original Return	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Recons/SFR/6020b/Audit	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Refund Statute	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Restricted Interest	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Returned/Stopped Refunds	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
RPS (EITC Claim)	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Scrambled SSN	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Seizure and Sale	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
SS-4, Application for EIN	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
SS8 Determinations	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Stolen Identity	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Streamlined Installment Agreement	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Subchapter S Corp (F 2553)	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Tax Questions	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Tax Treaties	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Taxpayer Rights	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
TDI - SFR/6020B	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
TE/GE Technical	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Technical/Procedural/ Statute	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
TOP Offset	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Trust Fund Recovery Penalty (TFRP)	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Unable to Pay (CNC)	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Undelivered Refunds	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Unpostable Payment	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Unpostable/Reject	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
<b>TOTAL</b>	<b>0.0</b>	<b>0</b>	<b>0.0%</b>	<b>0.0</b>	<b>0</b>	<b>0.0%</b>	<b>14.0</b>	<b>2</b>	<b>22.22%</b>	<b>0.0</b>	<b>0</b>	<b>0.0%</b>	<b>7.5</b>	<b>2</b>	<b>22.22%</b>	<b>15.0</b>	<b>3</b>	<b>33.33%</b>	<b>18.0</b>	<b>1</b>	<b>11.11%</b>	<b>37.0</b>	<b>1</b>	<b>11.11%</b>	<b>15.9</b>	<b>9</b>	<b>100.0%</b>

TAXPAYER ADVOCATE SERVICE REGULAR CRITERIA CLOSURES - TAX EXEMPT/GOVERNMENT ENTITIES

FOR THE PERIOD OCTOBER 1, 2004 TO MARCH 31, 2005

CORE ISSUE BY REASON FOR NO RELIEF (SYSTEMIC HARDSHIP CASES)

RELIEF NOT GIVEN OR NOT APPROPRIATE

CORE ISSUE DESCRIPTION	02 - No Relief			50 - No Relief			51 - No Relief			52 - No Relief			53 - No Relief			54 - No Relief			55 - No Relief			56 - No Relief			TOTAL					
	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# Case	% of Core Iss			
Account/Notice Inquiry	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	19.0	1	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	19.0	1	1.4%
Alien Taxation	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Appeals - Other	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	28.0	1	100.0%	28.0	1	1.4%			
Appeals/Other	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Application for Exempt Status	0.0	0	0.0%	0.0	0	0.0%	6.0	1	6.3%	0.0	0	0.0%	17.3	4	25.0%	49.0	1	6.3%	0.0	0	0.0%	29.6	10	62.5%	26.3	16	21.9%			
Assessment Statute	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Back-up Withholding	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Bankruptcy	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
CAP Appeals	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Carryback/Carryforward Claims	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
CAWR/FUTA	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	48.0	1	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	48.0	1	1.4%
CDP Appeals	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Civil Penalties Other Than TFRP	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	79.5	2	50.0%	11.0	2	50.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	45.3	4	5.5%
Closed AUR	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Collection	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Collection Statute	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Copies of Rtns/Trans/Rpts/FOIA	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	74.0	1	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	74.0	1	1.4%
Credit Interest	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Criminal Investigation	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Direct Deposit	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Disaster Relief Claim	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Document Processing	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
EFTPS	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
EITC Certification (AUR)	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
EITC Certification (Family Issue)	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
EITC Certification (Qualifying Child)	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
EITC Recertification	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
EITC Reconsideration	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Entity	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Estimated Tax Penalty	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Examination	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Examination Appeals	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Excess Collection	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Exclusion - Foreign Earned Inc	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Expedite Refund Request	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Foreign Tax Credit	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Form 843	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Form W-7/ITIN	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Formal Interest Abatement Request	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Forms/Publication Request	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
FPLP (OPM)	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Retirement Income	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
FPLP Fed. Contractor/Vendor Pymnt	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%

TAXPAYER ADVOCATE SERVICE REGULAR CRITERIA CLOSURES - TAX EXEMPT/GOVERNMENT ENTITIES

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RELIEF NOT GIVEN OR NOT APPROPRIATE

CORE ISSUE DESCRIPTION	02 - No Relief			50 - No Relief			51 - No Relief			52 - No Relief			53 - No Relief			54 - No Relief			55 - No Relief			56 - No Relief			TOTAL		
	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# Case	% of Core Iss
FPLP Fed. Emp. Trvl & Rmb Pymnt	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
FPLP Fed. Employee Salaries	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
FPLP SSA Benefits	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
FTD Penalty	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	24.0	1	33.3%	13.0	1	33.3%	0.0	0	0.0%	0.0	0	0.0%	1.0	1	33.3%	12.7	3	4.1%
FTE/ES	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	97.0	1	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	97.0	1	1.4%
FTF/FTP Penalties	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	56.8	4	20.0%	5.7	15	75.0%	28.0	1	5.0%	0.0	0	0.0%	0.0	0	0.0%	17.1	20	27.4%
Guaranteed Installment Agreement	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Ind. Retirement Acct (IRA) Penalty	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Informal Interest Abatement Request	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	15.0	1	100.0%	0.0	0	0.0%	15.0	1	1.4%
Injured Spouse Claim	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Innocent Spouse (Form 8857)	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Innocent Spouse Appeals	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Installment Agreement - Other	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	61.0	1	100.0%	0.0	0	0.0%	0.0	0	0.0%	61.0	1	1.4%
Interest	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Interest Calculation	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Invalid Dependent SSN/Name	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Invalid Spouse/Dependent ITIN	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Invalid SSN	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
IRS Offset	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
ITIN Merge	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
ITIN Refund Inquiry	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Levy	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	28.0	1	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	28.0	1	1.4%
Lien - Other	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Lien Discharge	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Lien Release	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Lien Subordination	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Lien Withdrawal	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Lockbox	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Lost or Stolen Refunds	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Math Error	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Math Error ITIN	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Missing/Incorrect Payments	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	88.4	5	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	88.4	5	6.8%
Multiple/Mixed TIN	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Name/Address Change	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Non-Master File	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Non-TAS	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
OIC - Doubt as to Collectibility	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	31.0	1	100.0%	31.0	1	1.4%
OIC - Doubt as to Liability	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
OIC - ETA	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
OIC Appeals	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Open Audit	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Open AUR	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Original Lien Filing	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Other	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	62.5	2	100.0%	62.5	2	2.7%

TAXPAYER ADVOCATE SERVICE REGULAR CRITERIA CLOSURES - TAX EXEMPT/GOVERNMENT ENTITIES

FOR THE PERIOD OCTOBER 1, 2004 TO MARCH 31, 2005

CORE ISSUE BY REASON FOR NO RELIEF (SYSTEMIC HARDSHIP CASES)

RELIEF NOT GIVEN OR NOT APPROPRIATE

CORE ISSUE DESCRIPTION	02 - No Relief			50 - No Relief			51 - No Relief			52 - No Relief			53 - No Relief			54 - No Relief			55 - No Relief			56 - No Relief			TOTAL		
	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# of Cases	% of Core Iss	Avg Age	# Case	% of Core Iss
Other Collection Issues	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Other Document Processing Issues	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Other Entity Issues	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Other Examination	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Other Interest	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Other Payment Issues	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Other Penalty Issues	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	879.0	1	16.7%	7.5	4	66.7%	61.0	1	16.7%	0.0	0	0.0%	0.0	0	0.0%	161.7	6	8.2%
Other Refund Inquiries/Issues	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Other Tech.Proc. Statute Issues	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	77.0	1	100.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	77.0	1	1.4%
Payments/Credits	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Penalty	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Penalty Appeals	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Processing Amended Returns	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	45.0	1	50.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	20.0	1	50.0%	32.5	2	2.7%
Processing Original Return	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Recons/SFR/6020b/Audit	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Refund Statute	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Restricted Interest	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Returned/Stopped Refunds	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
RPS (EITC Claim)	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Scrambled SSN	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Seizure and Sale	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
SS-4, Application for EIN	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
SS8 Determinations	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Stolen Identity	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Streamlined Installment Agreement	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Subchapter S Corp (F 2553)	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Tax Questions	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Tax Treaties	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Taxpayer Rights	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
TDI - SFR/6020B	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
TE/GE Technical	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	47.5	2	40.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	19.0	3	60.0%	30.4	5	6.8%
Technical/Procedural/ Statute	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
TOP Offset	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Trust Fund Recovery Penalty (TFRP)	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Unable to Pay (CNC)	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Undelivered Refunds	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Unpostable Payment	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
Unpostable/Reject	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%	0.0	0	0.0%
<b>TOTAL</b>	<b>0.0</b>	<b>0</b>	<b>0.0%</b>	<b>0.0</b>	<b>0</b>	<b>0.0%</b>	<b>6.0</b>	<b>1</b>	<b>1.4%</b>	<b>106.5</b>	<b>19</b>	<b>26.0%</b>	<b>14.1</b>	<b>29</b>	<b>39.7%</b>	<b>49.8</b>	<b>4</b>	<b>5.5%</b>	<b>15.0</b>	<b>1</b>	<b>1.4%</b>	<b>29.4</b>	<b>19</b>	<b>26.0%</b>	<b>44.0</b>	<b>73</b>	<b>100.0%</b>

## APPENDIX VIII - LIST OF ADMINISTRATIVE RECOMMENDATIONS FROM THE NATIONAL TAXPAYER ADVOCATE'S 2004 ANNUAL REPORT TO CONGRESS

<b>CUSTOMER SERVICE IN A COMPLEX AND CHANGING TAX ENVIRONMENT</b>				
<b>PROBLEM #2 – TAXPAYER ACCESS: FACE-TO-FACE INTERACTION, PAGE 8.</b>				
<b>National Taxpayer Advocate Recommendations</b>	<b>Responsible IRS Official</b>	<b>IRS Concur Y/N</b>	<b>Proposed Implementation Date</b>	<b>IRS Status of Recommendation or Reasons for Not Concurring</b>
1. Continue to monitor and measure taxpayer satisfaction with pre-filing services, as well as the number and types of taxpayers utilizing them. (This recommendation is designed to determine whether the IRS is adequately reaching its entire customer base.)				
2. Examine how the Social Security Administration (SSA) is able to expand its electronic services without sacrificing customers' access to face-to-face service.				
3. Monitor and measure the effects of the change in return preparation services at TACs. (This recommendation is designed to ensure that taxpayers who are turned away are receiving the help they need.)				
4. Monitor and measure the effects of the change in the transcript delivery system at TACs. (This recommendation is designed to ensure that the IRS has not increased burden on either taxpayers or other IRS functions.)				
5. Revisit the existing "extreme hardship" exception for the transcript delivery system. (This recommendation is designed to ensure that the exception is broad enough to cover those taxpayers in serious need of assistance.)				
6. Provide additional training to employees on the "extreme hardship" exception, including real life examples. (This recommendation is designed to ensure that employees know when they are presented with a request that meets the exception and take appropriate actions to assist the taxpayer.)				

**CUSTOMER SERVICE IN A COMPLEX AND CHANGING TAX ENVIRONMENT  
 PROBLEM #2 – TAXPAYER ACCESS: FACE-TO-FACE INTERACTION, PAGE 8.**

<b>National Taxpayer Advocate Recommendations</b>	<b>Responsible IRS Official</b>	<b>IRS Concurs Y/N</b>	<b>Proposed Implementation Date</b>	<b>IRS Status of Recommendation or Reasons for Not Concurring</b>
7. Monitor and measure the impact on taxpayers served by sites that are being forced to close either permanently or temporarily. (This recommendation is designed to ensure that additional assistance remains available in the area and that taxpayers are not forced to travel long distances in order to receive face-to-face assistance from the IRS.)				
8. Conduct taxpayer-centric surveys and research to identify what services should be offered at TACs and kiosks. (This recommendation is designed to determine whether existing service offerings at each location actually meet taxpayers' needs.)				

**CUSTOMER SERVICE IN A COMPLEX AND CHANGING TAX ENVIRONMENT**

**PROBLEM #3 – TAXPAYER ACCESS: REMOTE INTERACTION, PAGE 26.**

National Taxpayer Advocate Recommendations	Responsible IRS Official	IRS Concur Y/N	Proposed Implementation Date	IRS Status of Recommendation or Reasons for Not Concurring
1. Continue to educate taxpayers on the services provided as well as unavailable through remote taxpayer assistance.				
2. W&I should conduct a real-time study during filing season that would ask randomly selected Toll-Free customers whether they had called previously regarding the same issue. If so, the survey should query why taxpayers felt the need to call again ( <i>i.e.</i> , clarification, confusion, partial answers, follow-up questions, etc.) and whether they received consistent advice during the multiple calls. (This recommendation is designed to facilitate strategic planning to reduce unnecessary burden on the system by eliminating the perceived need to make multiple calls.)				
3. Take a more proactive approach to determining the exact obstacles taxpayers face while they navigate through the Toll-Free system. This research could take the form of a learning lab to observe and understand how taxpayers navigate through the system and the optimal way to design the system to make directions and menu options more user-friendly.				
4. Conduct customer satisfaction surveys of those taxpayers who receive written responses through R-Mail.				

**CUSTOMER SERVICE IN A COMPLEX AND CHANGING TAX ENVIRONMENT**

**PROBLEM #3 – TAXPAYER ACCESS: REMOTE INTERACTION, PAGE 26.**

National Taxpayer Advocate Recommendations	Responsible IRS Official	IRS Concur Y/N	Proposed Implementation Date	IRS Status of Recommendation or Reasons for Not Concurring
<p>5. Explore developing ETLA as it was originally intended – a more cost-effective self-help application. Based on artificial intelligence technology, ETLA was initially created to collect examples of taxpayer questions and store the prepared answers in a searchable database, which would be continually monitored for tax law updates and used to address future questions. The proposed user-friendly interface would recognize common tax law questions posed in natural language searches and retrieve the appropriate stored response from the searchable database without the need for human intervention. The natural language interface would also have the capability to search IRS publications covering a variety of tax law topics. Further, the interactive system would prompt the user to answer targeted questions in order to tailor the tax law response to the taxpayer’s specific facts and circumstances. If the system was implemented and funded properly as a user-friendly and accessible self-help desk, ETLA would provide an efficient service to taxpayers and potentially reduce phone calls, which would free up more assistors for face-to-face interaction or more detailed and accurate remote interaction.</p>				
<p>6. Review the experience of Federal, state and local organizations, as well as organizations in the private sector, which utilize kiosks as a service delivery option. The Service needs to assess the suitability of kiosks and other remote access channels (e.g., the internet) to meet a variety of different customer service needs (e.g., tax law questions, account issues, forms and publications, etc.). To the extent that the IRS can learn from the experience of other organizations, it can reduce the need for expensive custom research.</p>				

**CUSTOMER SERVICE IN A COMPLEX AND CHANGING TAX ENVIRONMENT  
 PROBLEM #4 – ACCURACY OF TAX LAW AND ACCOUNTS ASSISTANCE, PAGE 43.**

<b>National Taxpayer Advocate Recommendations</b>	<b>Responsible IRS Official</b>	<b>IRS Concurs Y/N</b>	<b>Proposed Implementation Date</b>	<b>IRS Status of Recommendation or Reasons for Not Concurring</b>
1. Continue to monitor tax law and account accuracy rates at the TACs and on the Toll-Free telephone service. (This recommendation is designed to determine the effectiveness of the corrective actions taken. The training provided to employees must be tailored to the findings of these reviews in order to sufficiently meet the changing needs of the employees and address emerging issues.)				
2. Continue to explore ways to achieve other goals, such as lowering customer wait time and multiple transfers, without adversely impacting the accuracy of its responses.				
3. Conduct research to determine the comparative impact of various items, such as improved accuracy rates and shorter wait times, on taxpayer compliance.				
4. Regularly monitor the disclosure authentication process to protect taxpayer privacy.				

**CUSTOMER SERVICE IN A COMPLEX AND CHANGING TAX ENVIRONMENT**

**PROBLEM #5 – EDUCATION AND OUTREACH INITIATIVES, PAGE 51.**

<b>National Taxpayer Advocate Recommendations</b>	<b>Responsible IRS Official</b>	<b>IRS Concurs Y/N</b>	<b>Proposed Implementation Date</b>	<b>IRS Status of Recommendation or Reasons for Not Concurring</b>
1. Utilize resources to research the type of information that taxpayers need to make them more tax compliant and share this information with program directors in W&I and SB/SE so that consistent strategies can be employed.				
2. Enhance the tools used to measure the success and failures of outreach and education efforts, including the use of detailed surveys. (This recommendation is designed to enable SPEC, TEC, and embedded communications and liaison staff to gauge whether taxpayers actually comprehend the messages being sent to them from the IRS.)				

**TAX PREPARATION IN A COMPLEX AND CHANGING TAX ENVIRONMENT**  
**PROBLEM #6 – OVERSIGHT OF UNENROLLED RETURN PREPARERS, PAGE 67.**

National Taxpayer Advocate Recommendations	Responsible IRS Official	IRS Concur Y/N	Proposed Implementation Date	IRS Status of Recommendation or Reasons for Not Concurring
1. Conduct research about the preparer community to better design an approach to regulating unenrolled preparers. The following data should be included in this analysis: <ol style="list-style-type: none"> <li>a. Types and number of returns prepared by unenrolled preparers;</li> <li>b. Assessments of preparer penalties categorized by type of preparer;</li> <li>c. Assessments of penalties and interest against taxpayers who use paid preparers, categorized by type of preparer and by type of penalty; and</li> <li>d. Adjustments in tax liabilities on returns prepared by paid preparers, categorized by type of preparer and by return line item.</li> </ol>				
2. Research the programs in California and Oregon to determine their effectiveness as well as learn from their experiences in administering similar programs. The IRS should also research the regulatory program administered by the National Association of Securities Dealers (NASD.)				
3. Explore integrating the required initial examination under the NTA’s proposed program of regulation of unenrolled preparers with the SEE (Special Enrollment Examination) of the enrolled agents program. In addition, the IRS should research the feasibility of subsequent periodic examinations or CPE requirements.				
4. Explore the possibility of issuing a universal Federal tax return preparer card or Federal tax return preparer identification number to all categories of preparers, including attorneys, CPAs, enrolled agents and registered and certified preparers.				
5. Prioritize both the assessment and collection of preparer penalties and apply such penalties appropriately against Circular 230 and unenrolled preparers.				

**TAX PREPARATION IN A COMPLEX AND CHANGING TAX ENVIRONMENT**  
**PROBLEM #6 – OVERSIGHT OF UNENROLLED RETURN PREPARERS, PAGE 67.**

National Taxpayer Advocate Recommendations	Responsible IRS Official	IRS Concur Y/N	Proposed Implementation Date	IRS Status of Recommendation or Reasons for Not Concurring
6. Conduct general compliance research to analyze the deterrent effect of the assessment and collection of civil and criminal penalties on preparers.				
7. Revise the regulations under IRC § 7216 to address the outsourcing of tax return preparation services to foreign preparers, who should be subject to the same standards as domestic ones. In addition, domestic preparers should be held accountable for the wrongdoings of the foreign preparers as well as required to obtain the meaningful consent of their clients before releasing tax return information to the foreign preparers.				
8. Include the Office of the Taxpayer Advocate in planning and evaluation of all research initiatives and strategic planning decisions regarding the oversight of tax return preparers.				

**TAX PREPARATION IN A COMPLEX AND CHANGING TAX ENVIRONMENT**  
**PROBLEM #7 – ELECTRONIC RETURN PREPARATION AND FILING, PAGE 89.**

National Taxpayer Advocate Recommendations	Responsible IRS Official	IRS Concur Y/N	Proposed Implementation Date	IRS Status of Recommendation or Reasons for Not Concurring
1. Ensure that proper security measures are implemented during the entire e-file process. Once the IRS guarantees that electronically transmitted tax data is subject to stringent security measures, the agency should conduct an aggressive media campaign to inform taxpayers and preparers of these measures.				
2. Explore creating an electronic tax return template, which would enable all taxpayers to prepare and file their returns directly through the official IRS website.				
3. Encourage taxpayers to ask their preparers to e-file their tax returns. Similarly, the IRS should encourage preparers to educate their clients about the benefits of e-filing.				
4. Review the experience of several states that have imposed e-file requirements on certain preparers.				
5. Explore implementing 2-D bar coding technology for individual income tax returns.				
6. If the IRS is determined to discontinue the TeleFile program, it must specifically advise Congress of this decision and detail its strategy to accommodate TeleFilers. If IRS anticipates a certain percent will turn to services provided at VITA, TCE or TACs, it must sufficiently fund those programs to manage the overflow. In addition, the agency should further consider applying 2-D bar coding technology to individual income tax returns to accommodate those TeleFilers who return to paper filing.				

**TAX PREPARATION IN A COMPLEX AND CHANGING TAX ENVIRONMENT**  
**PROBLEM #8 – PROBLEMS IN THE VOLUNTEER RETURN PREPARATION PROGRAM, PAGE 110.**

National Taxpayer Advocate Recommendations	Responsible IRS Official	IRS Concur Y/N	Proposed Implementation Date	IRS Status of Recommendation or Reasons for Not Concurring
1. Engage in an open discussion over who bears the ultimate responsibility for the VITA Program and clarify its relationship with the volunteer organizations that operate VITA sites.				
2. Reevaluate the current business model for VITA and develop a fair and equitable method of determining an adequate level of support and resources for VITA and how such resources are distributed among VITA sites.				
3. Contract for an interview-based software program that meets the needs of the VITA Program.				
4. Partner with outside groups that can assist the IRS in providing training to VITA volunteers.				
5. Eliminate any plans to use IRS employees or outside groups to conduct undercover “shopping visits” to VITA sites.				
6. Partner with outside groups and encourage CPAs and attorneys to adopt VITA sites and provide tax expertise to the volunteers at that site.				
7. Develop a program where experienced VITA sites will mentor new VITA sites.				

**PROCESSING IN A COMPLEX AND CHANGING TAX ENVIRONMENT**

**PROBLEM #9 – INCONSISTENT CAMPUS PROCEDURES, PAGE 132.**

National Taxpayer Advocate Recommendations	Responsible IRS Official	IRS Concurrs Y/N	Proposed Implementation Date	IRS Status of Recommendation or Reasons for Not Concurring
<p>1. In the case of inconsistent procedures used to address <b>stolen identities</b>, the IRS should:</p> <ul style="list-style-type: none"> <li>a. Revise the IRM to require multiple attempts at person-to-person contact via telephone with each taxpayer using the SSN;</li> <li>b. Revise the IRM to provide that scrambled procedures should be utilized only after phone contact is attempted with the SSN users, and only in those cases where available information clearly supports use of the SSN by both taxpayers; and</li> <li>c. Standardize procedures as to what information is required from taxpayers complaining of stolen identities.</li> </ul>				
<p>2. In the case of <b>audit reconsiderations</b> where taxpayers are being denied their right to proceed to the Office of Appeals:</p> <ul style="list-style-type: none"> <li>a. Continuously monitor each campus' adherence to the IRM with respect to affording taxpayers the opportunity to have their cases heard before the Office of Appeals.</li> </ul>				
<p>3. With respect to addressing future inconsistencies, <b>consistency among the campuses</b> could be improved if the following steps are taken:</p> <ul style="list-style-type: none"> <li>a. Identify a responsible official for investigating inconsistent campus procedures IRS-wide for each of the three campus functions;</li> <li>b. Establish a portal on the IRS Intranet for use by employees who become aware of inconsistencies so that they have a means of bringing the issue to the attention of the responsible official; and</li> <li>c. Perform follow-up audits on incorrect campus procedures to ensure that corrections have occurred.</li> </ul>				

**PROCESSING IN A COMPLEX AND CHANGING TAX ENVIRONMENT**

**PROBLEM #10 – PROCESSING ITIN APPLICATIONS AND AMENDED INCOME TAX RETURNS, PAGE 143.**

National Taxpayer Advocate Recommendations	Responsible IRS Official	IRS Concurs Y/N	Proposed Implementation Date	IRS Status of Recommendation or Reasons for Not Concurring
<p>1. With respect to the <b>ITIN application process</b>, the IRS should:</p> <ul style="list-style-type: none"> <li>a. Allow and encourage applicants to file an ITIN application without a return prior to the filing season, when taxpayers submit proof with the application that a return will be required to be filed, <i>e.g.</i>, proof of income (wages), withholding, or prior filing of return and ITIN needed for spouse or dependent.</li> <li>b. Ensure that Publication 1915 (Understanding Your IRS Individual Taxpayer Identification Number) provides accurate instructions to conform with the actual handling of ITIN applications.</li> <li>c. Revise the ITIN application rejection notice to enclose IRS Publication 4134 (Low Income Taxpayer Clinic List), so that ITIN applicants are aware of a readily available resource to assist them.</li> <li>d. Ensure all TAC employees are trained in the procedures for reviewing and validating applications prior to forwarding to the ITIN processing unit.</li> <li>e. Establish procedures, including quality review, to ensure that “family packs” are not separated when received by the IRS or during the processing of the ITIN applications.</li> <li>f. Revise the ITIN Database to generate a copy of the notice issued to an applicant and send such copy to the Acceptance Agent or Power of Attorneys who submitted the application.</li> </ul>				

**PROCESSING IN A COMPLEX AND CHANGING TAX ENVIRONMENT**

**PROBLEM #10 – PROCESSING ITIN APPLICATIONS AND AMENDED INCOME TAX RETURNS, PAGE 143.**

<b>National Taxpayer Advocate Recommendations</b>	<b>Responsible IRS Official</b>	<b>IRS Concurs Y/N</b>	<b>Proposed Implementation Date</b>	<b>IRS Status of Recommendation or Reasons for Not Concurring</b>
<p>2. With respect to <b>amended return processing</b>, the IRS should:</p> <ul style="list-style-type: none"> <li>a. Conduct Customer Satisfaction Surveys of taxpayers who submit amended returns.</li> <li>b. Code and track the receipt of all amended returns.</li> <li>c. Acknowledge receipt of all amended returns that are forwarded from Submission Processing to another function for further review.</li> <li>d. Collect data on the amount of interest paid on amended return refunds as a diagnostic measure.</li> </ul>				

**PROCESSING IN A COMPLEX AND CHANGING TAX ENVIRONMENT**

**PROBLEM #11 – LACK OF NOTICE CLARITY, PAGE 163.**

National Taxpayer Advocate Recommendations	Responsible IRS Official	IRS Concur Y/N	Proposed Implementation Date	IRS Status of Recommendation or Reasons for Not Concurring
1. Establish a notice improvement cognitive learning lab through which the IRS can work directly with taxpayers and observe and understand their perceptions and expectations at the time that notices are redesigned.				
2. Expand avenues for taxpayers and their representatives to comment on the quality of specific notices.				
3. Expand the criteria for determining which notices to redesign to include: (1) number of taxpayers affected, (2) impact on taxpayer compliance, (3) impact on taxpayer rights, (4) impact on taxpayer burden if implemented, (5) impact on other IRS operations downstream; (6) error rates on notices, and (7) costs to implement the proposal.				
4. Eliminate notice formats which on their face fail to describe in detail why the IRS is issuing the notice.				
5. Research the downstream consequences to the IRS and taxpayers of confusing and poorly drafted notices.				
6. Enhance specificity in math error notices to conform to Congressional intent that math error notices provide sufficient detail and clarity so that taxpayers are able to determine precisely what items were changed, and why. [See discuss in 2002 Annual Report to Congress, Most Serious Problem # 4, Math Error Authority, page 25.]				
7. Eliminate the use of the Combination Letter in all correspondence audits. [See discussion in 2003 Annual Report to Congress, Most Serious Problem # 6, Combination Letter, page 87.]				

**PROCESSING IN A COMPLEX AND CHANGING TAX ENVIRONMENT**

**PROBLEM #12 – ERRONEOUS AND MISCALCULATED COLLECTION STATUTE EXPIRATION DATES, PAGE 180.**

<b>National Taxpayer Advocate Recommendations</b>	<b>Responsible IRS Official</b>	<b>IRS Concurs Y/N</b>	<b>Proposed Implementation Date</b>	<b>IRS Status of Recommendation or Reasons for Not Concurring</b>
1. Revise portions of the IRM pertaining to CSEDs to include descriptions of the legal or technical issues which have given rise to incorrect CSEDs, along with examples of each type of incorrect CSED category, and include procedures for expedited managerial approval of CSED changes where the adjustment is attributable to one of these categories.				
2. Develop training on CSED issues for IRS personnel who work on taxpayer accounts.				
3. Establish procedures that ensure prompt identification of taxpayers who are or were negatively impacted by incorrect CSED calculations, prompt correction of resulting account problems, and prompt return of funds that were collected erroneously.				
4. Email to all affected personnel all counsel memoranda that impact taxpayer accounts. Counsel memoranda should be accompanied by a summary description of the guidance in common sense terms. (This recommendation is designed to prevent situations where counsel guidance and revisions to counsel guidance do not filter down to all levels of employees who are impacted by the guidance.)				

**PROCESSING IN A COMPLEX AND CHANGING TAX ENVIRONMENT**

**PROBLEM #13 – APPLICATION AND FILING BURDENS ON SMALL TAX-EXEMPT ORGANIZATIONS, PAGE 193.**

<b>National Taxpayer Advocate Recommendations</b>	<b>Responsible IRS Official</b>	<b>IRS Concurs Y/N</b>	<b>Proposed Implementation Date</b>	<b>IRS Status of Recommendation or Reasons for Not Concurring</b>
1. Notify applicants by letter in cases where the determination process will take longer than the 120 days specified in the Acknowledgement Letter.				
2. Discontinue the practice of blending Merit and Non-Merit determination processing times and begin to monitor them separately.				
3. For expedited application requests, more closely follow the procedures set forth in Rev. Proc 2004-4, IRM 3.45.1.23, and IRM 7.21.3.4.1 rather than the current practice of granting expedited treatment only in cases when the applicant has a “grant pending” or has been “promised an asset worth a specific dollar amount.”				

**ADDRESSING THE TAX GAP IN A COMPLEX AND CHANGING TAX ENVIRONMENT**

**PROBLEM #14 – IRS EXAMINATION STRATEGY, PAGE 211.**

<b>National Taxpayer Advocate Recommendations</b>	<b>Responsible IRS Official</b>	<b>IRS Concurrs Y/N</b>	<b>Proposed Implementation Date</b>	<b>IRS Status of Recommendation or Reasons for Not Concurring</b>
1. Conduct further research into the “indirect” effect of examinations on voluntary compliance. Conduct research to estimate how such indirect effects vary by taxpayer segments, issues examined, and type of examination ( <i>e.g.</i> , face to face or correspondence). Use this research to determine which returns to examine, which issues to examine and what type of examination to use, as well as when non-audit contacts may result in greater compliance.				
2. Develop procedures for quickly estimating how effectively a given strategy increases voluntary compliance in a given community.				
3. Adopt a policy of routinely auditing information reporting compliance in conjunction with other audits.				
4. Conduct research into the national and local causes of noncompliance.				

**ADDRESSING THE TAX GAP IN A COMPLEX AND CHANGING TAX ENVIRONMENT**

**PROBLEM #15 – IRS COLLECTION STRATEGY, PAGE 226.**

National Taxpayer Advocate Recommendations	Responsible IRS Official	IRS Concurs Y/N	Proposed Implementation Date	IRS Status of Recommendation or Reasons for Not Concurring
<p>1. Develop a collection strategy that harmonizes the best practices of private collection agencies with policies and procedures designed to enhance tax compliance by emphasizing:</p> <ul style="list-style-type: none"> <li>a. person-to-person contact, where appropriate, early on in the collection process;</li> <li>b. the importance of focusing on the <i>why</i> of taxpayer noncompliance;</li> <li>c. identification of the appropriate collection touch for the particular cause of noncompliance;</li> <li>d. utilization of a research-based approach to collections; and</li> <li>e. reduction of the opportunities for noncompliance.</li> </ul>				
<p>2. Since tax debts that are older than three years are on average nearly uncollectible, IRS should prioritize its collection resources by:</p> <ul style="list-style-type: none"> <li>a. emphasizing the use of predictive dialer systems that efficiently contact taxpayers and automatically transfer calls to trained tax professionals; and</li> <li>b. utilizing trained IRS collection professionals, the IRS’s most valuable tool, earlier in the collection process.</li> </ul>				

**ADDRESSING THE TAX GAP IN A COMPLEX AND CHANGING TAX ENVIRONMENT**

**PROBLEM #16 – FEDERAL CONTRACTORS AND THE FEDERAL PAYMENT LEVY PROGRAM, PAGE 246.**

<b>National Taxpayer Advocate Recommendations</b>	<b>Responsible IRS Official</b>	<b>IRS Concurs Y/N</b>	<b>Proposed Implementation Date</b>	<b>IRS Status of Recommendation or Reasons for Not Concurring</b>
1. Ensure that the IRS receives all Forms 8596 that were filed with the FPDC since the 2001 tax year.				
2. Actively monitor Form 8596 compliance and act quickly to correct any future electronic transmission or filing problems.				
3. Update applicable Revenue Procedures, forms, instructions and IRM sections to reflect elimination of paper filing option for Form 8596.				
4. Implement procedures to compare applicable information on Forms 8596 and 1099-MISC to the extent possible in order to monitor Federal Contractor compliance.				

**TAXPAYER RIGHTS IN A COMPLEX AND CHANGING TAX ENVIRONMENT**

**PROBLEM #17 – INDEPENDENCE OF APPEALS, PAGE 264.**

National Taxpayer Advocate Recommendations	Responsible IRS Official	IRS Concurrs Y/N	Proposed Implementation Date	IRS Status of Recommendation or Reasons for Not Concurring
1. Permit appeals conferences to be requested orally as provided for by existing regulations. Electronically document such requests and prepare computer generated acknowledgement letters. (This recommendation is designed to ensure that taxpayers are granted broad and effective access to Appeals.)				
2. Require Appeals officials to verbally inform every taxpayer making an Appeal request that they have the right to a local appeals conference upon request – whether the conference with the local office is conducted face-to-face or by phone. Ensure that there is sufficient staffing in the field offices to promptly handle cases in which a local hearing is requested. (This recommendation is designed to ensure that taxpayers are granted broad and effective access to Appeals.)				
3. Research the effectiveness of its tax shelter global settlement initiatives to determine whether, in fact, they resolve taxpayer cases, from assessment to collection of tax due, in a more expeditious and less expensive manner than would be the case if Appeals evaluated each case individually.				
4. Appeals should not directly participate in enforcement-oriented partnerships with IRS operating divisions, including the development of specific proposals for tax shelter settlement initiatives. Moreover, Appeals officials should avoid public statements indicating that it has pre-judged any cases or issues.				
5. Monitor Appeals' adherence to the prohibition on <i>ex parte</i> communications as set forth in RRA 1998.				

**TAXPAYER RIGHTS IN A COMPLEX AND CHANGING TAX ENVIRONMENT**

**PROBLEM #17 – INDEPENDENCE OF APPEALS, PAGE 264.**

National Taxpayer Advocate Recommendations	Responsible IRS Official	IRS Concurrs Y/N	Proposed Implementation Date	IRS Status of Recommendation or Reasons for Not Concurring
6. Develop measures to evaluate and monitor the effectiveness of its Campus Specialization Initiative (CSI) and Right Work/Right Employee Strategies, and implementation of its mentoring program. (This recommendation is designed to ensure that Appeals' efficiency initiatives do not negatively impact taxpayers' accessibility to or the quality of Appeals review.)				
7. Re-evaluate the definition of complexity to ensure that complex cases are worked by appropriately trained and skilled personnel, regardless of whether the case originates in a campus or involves a low income or EITC taxpayer. (This recommendation is designed to ensure that Appeals' efficiency initiative does not negatively impact taxpayers' accessibility to or the quality of Appeals review.)				

**TAXPAYER RIGHTS IN A COMPLEX AND CHANGING TAX ENVIRONMENT**

**PROBLEM #18 – IRS MEDIATION PROGRAMS, PAGE 290.**

<b>National Taxpayer Advocate Recommendations</b>	<b>Responsible IRS Official</b>	<b>IRS Concurs Y/N</b>	<b>Proposed Implementation Date</b>	<b>IRS Status of Recommendation or Reasons for Not Concurring</b>
1. Survey eligible taxpayers who did not use the IRS mediation programs to determine why they did not use them.				
2. Continue outreach and education efforts to expand the use of mediation programs.				
3. Revise the quality review process to measure whether IRS employees offer FTM and post-Appeals mediation to eligible taxpayers.				
4. The IRS should not exclude any cases or issues from mediation programs without a clear written justification for why mediation would not resolve the dispute more quickly and cost effectively than the alternatives.				
5. When the IRS expands the availability of its mediation programs (such as to certain campus cases), such changes should be widely publicized and incorporated into existing published guidance. Appeals should regularly publish updated guidance that clearly identifies (in a single publication) the cases and issues that are eligible and ineligible for its various mediation programs.				
6. Appeals should publish guidance that: a. allows taxpayers to request that an Appeals mediator be assigned to hear an appeal involving issues not resolved through FTM; and b. makes it clear that an Appeals mediator in FTM will not be assigned to the case when it reaches Appeals except upon the taxpayer's request.				
7. Permit the use of qualified private sector mediators as either sole mediators or as co-mediators in both FTM and post-Appeals mediation, upon request.				

**TAXPAYER RIGHTS IN A COMPLEX AND CHANGING TAX ENVIRONMENT**

**PROBLEM #18 – IRS MEDIATION PROGRAMS, PAGE 290.**

<b>National Taxpayer Advocate Recommendations</b>	<b>Responsible IRS Official</b>	<b>IRS Concurs Y/N</b>	<b>Proposed Implementation Date</b>	<b>IRS Status of Recommendation or Reasons for Not Concurring</b>
8. Revise the form mediation agreements to clarify that oral statements to the mediator outside of a joint session will not be disclosed to the other parties and will be kept confidential by the mediator. Reiterate these confidentiality rules at the start of each mediation session.				
9. Appeals should only allow the use of mediators who have received continuing mediation training or have obtained a significant amount of recent mediation experience. Appeals should rapidly implement the continuing education program that it is developing so that Appeals mediators can satisfy such requirements.				

**TAXPAYER RIGHTS IN A COMPLEX AND CHANGING TAX ENVIRONMENT**

**PROBLEM #19 – OFFERS IN COMPROMISE, PAGE 311.**

National Taxpayer Advocate Recommendations	Responsible IRS Official	IRS Concur Y/N	Proposed Implementation Date	IRS Status of Recommendation or Reasons for Not Concurring
1. The IRS should contact taxpayers and allow a reasonable period of time for them to file delinquent returns before returning OICs on that basis. (This recommendation is designed to reduce unnecessary OIC returns.)				
2. Appeals should re-evaluate its definition of complexity to ensure that complex cases are worked by appropriately trained and skilled personnel, regardless of whether the case originates in a campus or involves a low income or EITC taxpayer. (This recommendation is designed to reduce unnecessary OIC returns.)				
3. The IRS should make at least two attempts to contact taxpayers before returning any OIC, and otherwise encourage employees to contact taxpayers by telephone or using face-to-face meetings where appropriate, especially with taxpayers for whom other modes of communication are unlikely to be successful. (This recommendation is designed to reduce unnecessary OIC returns.)				
4. The IRS should give employees discretion to determine that an OIC should not be returned in cases where required documentation is missing if they believe that additional communications would likely produce such documentation. (This recommendation is designed to reduce unnecessary OIC returns.)				
5. The IRS should process OICs received from taxpayers in bankruptcy. It should use the same standards for evaluating whether to accept offers from taxpayers in bankruptcy as it does for evaluating whether to accept offers from other taxpayers unless there is a clearly articulated reason for using different standards. (This recommendation is designed to reduce unnecessary OIC returns.)				

**TAXPAYER RIGHTS IN A COMPLEX AND CHANGING TAX ENVIRONMENT**

**PROBLEM #19 – OFFERS IN COMPROMISE, PAGE 311.**

National Taxpayer Advocate Recommendations	Responsible IRS Official	IRS Concurs Y/N	Proposed Implementation Date	IRS Status of Recommendation or Reasons for Not Concurring
6. The IRS should continue to work with taxpayers and practitioners to reduce taxpayer (and IRS employee) burden and make it easier to understand OIC requirements by revising the Form 656 and its accompanying collection information statements. (This recommendation is designed to reduce unnecessary OIC returns.)				
7. The IRS should review the OIC submissions received before and after implementation of the OIC application fee to determine which types of submissions were deterred by the fee or returned for failure to include it. The IRS should consider abolishing the fee if it has not significantly reduced frivolous submissions and submissions from uncooperative taxpayers or if it presents a significant barrier to taxpayers who are legitimately trying to comply. (This recommendation is designed to reduce unnecessary OIC returns.)				
8. The IRS should revise its Offer in Compromise form (Form 656) to clarify what it means by “doubt as to liability” so that taxpayers know that items such as innocent spouse relief, and interest and penalty abatement requests are made on other forms. When the IRS receives such requests on Form 656, it should immediately contact the taxpayer and route the taxpayer’s request to the area responsible for processing it. (This recommendation is designed to reduce unnecessary OIC returns.)				
9. The IRS should research the reasons why OIC rejections have increased and acceptances have declined since implementation of centralized offer processing. (This recommendation is designed to reduce unnecessary rejections.)				

**TAXPAYER RIGHTS IN A COMPLEX AND CHANGING TAX ENVIRONMENT**

**PROBLEM #19 – OFFERS IN COMPROMISE, PAGE 311.**

National Taxpayer Advocate Recommendations	Responsible IRS Official	IRS Concur Y/N	Proposed Implementation Date	IRS Status of Recommendation or Reasons for Not Concurring
<p>10. The IRS should revise the current methods of determining Reasonable Collection Potential (RCP) by taking the following steps:</p> <ul style="list-style-type: none"> <li>a. Allowing expenses for delinquent state tax payments.</li> <li>b. Estimating future income based upon the best estimates available, rather than rigidly adhering to an income-averaging approach.</li> </ul> <p>(This recommendation is designed to reduce unnecessary rejections.)</p>				
<p>11. The IRS should revise the IRM and job aids to more clearly state that the months of future income to be used in determining the offer amount should never extend beyond the statute of limitations expiration date. (This recommendation is designed to reduce unnecessary rejections.)</p>				
<p>12. The IRS should more clearly communicate the forms of documentation that will be acceptable for purposes of deviating from the expense guidelines, especially in cases where receipts are unlikely to be available or where estimates of future expenditures are involved. However, IRS should be careful not to eliminate an employee’s discretion to accept alternative documentation. (This recommendation is designed to reduce unnecessary rejections.)</p>				
<p>13. Appeals should promptly execute its plan to routinely and systematically identify areas where Appeals and SB/SE have frequent disagreements so that SB/SE can focus its training and guidance efforts accordingly. Appeals should track the reasons for reversing SB/SE’s OIC rejections on a computer database so that SB/SE can quickly identify problem areas and take immediate corrective action. (This recommendation is designed to reduce unnecessary rejections.)</p>				

**TAXPAYER RIGHTS IN A COMPLEX AND CHANGING TAX ENVIRONMENT**

**PROBLEM #19 – OFFERS IN COMPROMISE, PAGE 311.**

National Taxpayer Advocate Recommendations	Responsible IRS Official	IRS Concurs Y/N	Proposed Implementation Date	IRS Status of Recommendation or Reasons for Not Concurring
<p>14. The IRS should evaluate ETA offers and doubt as to collectibility offers with special circumstances using the analysis described in the Key Legislative Proposal entitled Offer In Compromise: Effective Tax Administration in the 2004 National Taxpayer Advocate Annual Report to Congress. Similarly, the bases for offers submitted on more than one basis (combination offers) should be analyzed in the order requested by the taxpayer, as provided in the legislative proposal. (This recommendation is designed to reduce unnecessary rejections.)</p>				
<p>15. The IRS should survey taxpayers and practitioners who submit OICs to determine how to best to improve the OIC program. (This recommendation is designed to improve cycle time, quality measures, and performance as well as reduce taxpayer and practitioner misuse of the program.)</p>				
<p>16. The IRS should measure cycle time by type of disposition (e.g., return, acceptance, rejection, withdrawal or termination). OIC cycle time measures should also systemically track the time expended by the IRS and taxpayers when the IRS returns an OIC that is later resubmitted. If this is not possible, IRS Research should conduct a study to estimate such periods. (This recommendation is designed to improve cycle time and quality measures.)</p>				

**TAXPAYER RIGHTS IN A COMPLEX AND CHANGING TAX ENVIRONMENT**

**PROBLEM #19 – OFFERS IN COMPROMISE, PAGE 311.**

National Taxpayer Advocate Recommendations	Responsible IRS Official	IRS Concur Y/N	Proposed Implementation Date	IRS Status of Recommendation or Reasons for Not Concurring
<p>17. The IRS should evaluate whether the new Embedded Quality Measurement System (EQMS) provides the proper incentives to employees and enables it to rapidly identify specific systemic problems that could be addressed through training or guidance. IRS should also determine ways of converting CQMS quality measures into EQMS measures so that it can track recent quality trends. For example, will EQMS effectively alert management to an increasing number of errors in financial analysis even if such failures do not usually affect the ultimate decision to accept or reject an offer? Will employees be encouraged to take shortcuts that will not be reflected in the EQMS measures? (This recommendation is designed to improve cycle time and quality measures.)</p>				
<p>18. Because the IRS is changing the way it measures quality for the OIC Program from the Collection Quality Measurement System (CQMS) to the EQMS, the IRS should also determine ways of converting CQMS quality measures into EQMS measures so that it can track recent quality trends. (This recommendation is designed to improve cycle time and quality measures.)</p>				

**TAXPAYER RIGHTS IN A COMPLEX AND CHANGING TAX ENVIRONMENT**

**PROBLEM #20 – TAXPAYER RIGHTS TRAINING IN AN ENVIRONMENT OF INCREASED ENFORCEMENT, PAGE 342.**

National Taxpayer Advocate Recommendations	Responsible IRS Official	IRS Concurrs Y/N	Proposed Implementation Date	IRS Status of Recommendation or Reasons for Not Concurring
1. Integrate consideration of taxpayer rights into each case study or scenario or directed discussion. IRS should invite practitioners and other professionals to teach certain aspects of technical issues in order to provide IRS employees with other views of issues.				
2. Develop training material, through specific case studies and examples, that encourages IRS employees to identify and evaluate alternatives that achieve compliance objectives without unnecessarily burdening taxpayers.				
3. Develop modules that identify and provide an overview of all applicable statutory or due process rights of taxpayers as they pertain to the IRS procedures being taught.				
4. Ensure that all training courses include among their course objectives a goal of encouraging critical thinking skills and enhancing the judgment employees will use when discharging their duties.				
5. Review and improve the content, placement, and techniques of training employees about the Taxpayer Advocate Service, including: <ul style="list-style-type: none"> <li>a. Incorporate into course offerings for both newly selected and experienced employees, discussions of the mission, referral criteria, scope of authority, and statutory mandates of TAS.</li> <li>b. Ensure that all affected IRS employees receive specific training about the requirements under the Service-Level Agreements between TAS and operating divisions, Appeals and Criminal Investigation.</li> <li>c. Integrate questions concerning the possible involvement of TAS into the case studies and scenarios of each compliance module.</li> </ul>				
6. Maintain an appropriate ratio of on-the-job instructors to new hires in all situations.				

**TAXPAYER RIGHTS IN A COMPLEX AND CHANGING TAX ENVIRONMENT**

**PROBLEM #20 – TAXPAYER RIGHTS TRAINING IN AN ENVIRONMENT OF INCREASED ENFORCEMENT, PAGE 342.**

<b>National Taxpayer Advocate Recommendations</b>	<b>Responsible IRS Official</b>	<b>IRS Concurs Y/N</b>	<b>Proposed Implementation Date</b>	<b>IRS Status of Recommendation or Reasons for Not Concurring</b>
<p>7. Appoint an external panel of stakeholders, education authorities, and tax professionals to periodically evaluate IRS training curriculum and assess how well taxpayer rights, Taxpayer Advocate Service, critical thinking skills, and judgment are integrated into the content of compliance training. The Taxpayer Advocacy Panel (TAP), the Low Income Taxpayer Clinic (LITC) program, and the Internal Revenue Service Advisory Council (IRSAC) should participate in this evaluation, with members rotating on an annual or biannual basis.</p>				

**TAXPAYER RIGHTS IN A COMPLEX AND CHANGING TAX ENVIRONMENT**  
**PROBLEM #21 – ACCESS TO THE TAXPAYER ADVOCATE SERVICE, PAGE 356.**

National Taxpayer Advocate Recommendations	Responsible IRS Official	IRS Concurs Y/N	Proposed Implementation Date	IRS Status of Recommendation or Reasons for Not Concurring
<p>1. With respect to the training of its employees, the IRS should:</p> <ul style="list-style-type: none"> <li>a. Ensure that management instructs IRS employees on the importance of taxpayer rights, including the <i>what, when, how and where</i> of making referrals to TAS.</li> <li>b. All IRS toll-free assistors should be made aware of the TAS criteria.</li> <li>c. Open up training agendas to TAS employees who will assist the IRS in better understanding the services that TAS provides.</li> <li>d. Local IRS managers should be encouraged to invite the Local Taxpayer Advocate to meetings to discuss examples of TAS cases and TAS criteria for referrals and systemic IRS problems observed by TAS caseworkers.</li> <li>e. Require that the TAS web based training program (that describes TAS' mission, statutory and delegated authorities, and criteria for case referrals, and includes teaching examples) become a part of the mandatory annual training for IRS employees, along with the Unauthorized Access (UNAX) and Prevention of Sexual Harassment (POSH) training.</li> </ul>				
<p>2. With respect to providing taxpayers more information about TAS through IRS publications, the IRS should expand public access to Form 911 (Application for Taxpayer Assistance Order) by providing it in the laminated forms package, IRS Publication 3194 (Reproducible Copies of Federal Tax Forms). [Currently, Form 911 is available through Publication 1796, IRS Federal Tax Products CD-ROM; however, this publication is available only to taxpayers with computer access.]</p>				

**TAXPAYER RIGHTS IN A COMPLEX AND CHANGING TAX ENVIRONMENT**  
**PROBLEM #21 – ACCESS TO THE TAXPAYER ADVOCATE SERVICE, PAGE 356.**

National Taxpayer Advocate Recommendations	Responsible IRS Official	IRS Concurs Y/N	Proposed Implementation Date	IRS Status of Recommendation or Reasons for Not Concurring
3. With respect to providing more information about TAS through the IRS website, the IRS should: <ul style="list-style-type: none"> <li>a. Not bury references to TAS on <a href="http://www.irs.gov">www.irs.gov</a>; rather, the IRS should better assist taxpayers in understanding that TAS may be an available resource for them.</li> <li>b. Add information pages about TAS on IRS web pages, such as on the Partner Products and Volunteer Center web page.</li> </ul>				
4. With respect to providing a greater overall commitment to actively promoting TAS, the IRS should commit to publicizing information about TAS externally beyond the passive communications media ( <i>i.e.</i> currently, taxpayers must search to find out about TAS rather than having information about TAS readily available or non-TAS employees informing taxpayers about TAS.).				

**COLLECTION DUE PROCESS HEARINGS**  
**KEY LEGISLATIVE RESOMMENDATION # 6, PAGE 451.**

National Taxpayer Advocate Recommendations	Responsible IRS Official	IRS Concur Y/N	Proposed Implementation Date	IRS Status of Recommendation or Reasons for Not Concurring
1. The Office of Appeals should review publications of other administrative bodies, such as the Board of Veterans' Appeals publication, <i>Understanding the Appeals Process</i> , and reassess whether the 1-page IRS Publication 4165, <i>An Introduction to Collection Due Process Hearings</i> , is sufficient to inform taxpayers about CDP hearings.				
2. With its initial contact letter, the Office of Appeals should provide useful information about the nature of a CDP hearing by answering basic questions, such as: <i>What will occur at the CDP hearing? Will the CDP hearing be in a court room setting? How does the process work and what are the rules? How can taxpayers learn more about collection alternatives?</i>				
3. Revise Form 4165, <i>An Introduction to Collection Due Process Hearings</i> , to include a clear and concise description of all collection alternatives, including installment agreements (partial pay and full pay), offers-in-compromise, lien subordination, and partial discharge or withdrawal of liens.				
4. Form 4165 should be sent to the taxpayer immediately upon receipt of a hearing request, along with a "CDP Hearing Memorandum", modeled after the Tax Court's Pretrial Memorandum. The memorandum would require the taxpayer to set forth the collection alternatives and reasons to be considered at the hearing.				
5. The Office of Appeals should cease the practice of presumptively establishing CDP hearings as telephonic hearings. If the Office of Appeals does not cease this practice, it should clearly inform the taxpayer of his or her right to a face-to-face hearing in its initial contact letter and provide the taxpayer sufficient time to make an informed and thoughtful decision.				

**COLLECTION DUE PROCESS HEARINGS**  
**KEY LEGISLATIVE RESOMMENDATION # 6, PAGE 451.**

<b>National Taxpayer Advocate Recommendations</b>	<b>Responsible IRS Official</b>	<b>IRS Concurs Y/N</b>	<b>Proposed Implementation Date</b>	<b>IRS Status of Recommendation or Reasons for Not Concurring</b>
6. The Office of Appeals should notify taxpayers of their right to record CDP hearings.				

**TAX GAP RECOMMENDATIONS**

**KEY LEGISLATIVE RESOMMENDATION # 8, PAGE 478.**

National Taxpayer Advocate Recommendations	Responsible IRS Official	IRS Concurs Y/N	Proposed Implementation Date	IRS Status of Recommendation or Reasons for Not Concurring
1. Use education and outreach to encourage service recipients and independent contractors to enter into voluntary withholding agreements.				
2. Allow self-employed taxpayers to voluntarily increase the frequency of estimated tax payments				
3. Increase "Required Filing Checks" (a.k.a., package audits).				
4. Provide a system that would: a. allow the IRS to automatically withdraw estimated taxes from a self-employed taxpayer's business checking account; and b. allow self-employed taxpayers to electronically submit estimated tax payments on a monthly basis.				
5. Implement local audit initiatives that are focused on income reporting for specific groups of taxpayers with demonstrated histories of noncompliance (for example, contractors in a particular city).				
6. Implement national market and industry segment compliance initiatives (including audits, research, education, outreach, and other compliance initiatives) aimed at increasing voluntary compliance within specific market or industry segments nationwide.				
7. Fully utilize IRS Financial Status Analysis and Financial Status Audit techniques to the extent permitted by IRC § 7602(e).				
8. Revise Form 1040, Schedule C, to include a line item showing the amount of self-employment income that was reported on Forms 1099-MISC, in addition to a line reporting "other" gross receipts.				
9. Supplement Form 1099-MISC with a required statement that the issuer must sign, under penalties of perjury, declaring that all required Forms 1099-MISC have been issued for the tax year.				

**TAX GAP RECOMMENDATIONS**

**KEY LEGISLATIVE RESOMMENDATION # 8, PAGE 478.**

<b>National Taxpayer Advocate Recommendations</b>	<b>Responsible IRS Official</b>	<b>IRS Concurs Y/N</b>	<b>Proposed Implementation Date</b>	<b>IRS Status of Recommendation or Reasons for Not Concurring</b>
10. Revise the corporation and partnership income tax returns, Form 1040 (Schedule C), and tax-exempt entity information returns to include a statement by the taxpayer, under penalties of perjury, <ul style="list-style-type: none"> <li>a. Whether the taxpayer paid an unincorporated business \$600 or more in non-employee compensation during the year; and</li> <li>b. Whether the taxpayer filed all required information returns to the IRS reporting such non-employee compensation.</li> </ul>				
11. Establish local Compliance Planning Councils, involving the IRS (including both compliance and customer service division chiefs and local research offices) and state and local taxing authorities, that would focus on improving self-employed and cash economy compliance in their respective areas.				
12. Increase information sharing between the IRS and state and local taxing, compliance and licensing authorities. These sharing efforts could involve such information as business license and property tax records.				

**TAX GAP RECOMMENDATIONS**

**EARNED INCOME TAX CREDIT (EITC) AUDIT RECONSIDERATION STUDY – V OLUME 2, PAGE 39**

<b>National Taxpayer Advocate Recommendations</b>	<b>Responsible IRS Official</b>	<b>IRS Concurrs Y/N</b>	<b>Proposed Implementation Date</b>	<b>IRS Status of Recommendation or Reasons for Not Concurring</b>
<p>1. The IRS needs to improve its communication with taxpayers during the “upstream” portion of the audit process. The IRS should:</p> <ul style="list-style-type: none"> <li>a. Assemble a cross-functional team consisting of W&amp;I division research staff, management and key staff members familiar with audit and audit reconsideration processes, as well as representatives from TAS case and Systemic Advocacy to review and implement these recommendations;</li> <li>b. Leverage opportunities for IRS employees to use the phone to contact taxpayers;</li> <li>c. Reduce the reliance primarily upon IRS letters to communicate with taxpayers regarding EITC eligibility issues;</li> <li>d. Devise ways to encourage phone contact with taxpayers when issuing marketing and outreach materials; and</li> <li>e. Establish criteria to assure that all reasonable efforts have been made to contact the taxpayer before closing the initial audit.</li> </ul>				
<p>2. IRS must recognize that taxpayers need more assistance to understand the various documentation requirements during the audit process. The IRS should review its audit process to see if sufficient time and resources are devoted to helping the taxpayer grasp the specific documentation the IRS needs to resolve the audit.</p>				

**TAX GAP RECOMMENDATIONS**

**EARNED INCOME TAX CREDIT (EITC) AUDIT RECONSIDERATION STUDY – V OLUME 2, PAGE 39**

<b>National Taxpayer Advocate Recommendations</b>	<b>Responsible IRS Official</b>	<b>IRS Concurs Y/N</b>	<b>Proposed Implementation Date</b>	<b>IRS Status of Recommendation or Reasons for Not Concurring</b>
3. IRS should monitor the National Research Program and the EITC certification test results to see if any recommendations can be made to clarify documentation requirements. Specifically, the IRS should strive to identify documents that prove relatively accurate in securing the information the IRS requires while simultaneously imposing as little burden as possible on the taxpayers.				
4. The IRS should reconsider current examination guidelines that prohibit audit reconsideration unless new documentation is provided. The study results indicate the current guidelines effectively deny the EITC to taxpayers who are eligible to receive it. After addressing the factors that contribute to poor communication and difficulties in securing documents, IRS may consider revising the current guidelines.				
5. The IRS should conduct a study into the time lags that occur between the end of an audit and the start of reconsideration. A large amount of time passes between the end of an audit and the start of a reconsideration. This time lag delays refunds to those who ultimately receive the EITC, taxpayers whose incomes are minimal.				

**TAX GAP RECOMMENDATIONS**

**EARNED INCOME TAX CREDIT (EITC) AUDIT RECONSIDERATION STUDY – V OLUME 2, PAGE 39**

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National Taxpayer Advocate Recommendations	Responsible IRS Official	IRS Concur Y/N	Proposed Implementation Date	IRS Status of Recommendation or Reasons for Not Concurring
<p>6. Examination offices (and as a result TAS employees) still require taxpayers to furnish birth certificates and social security cards of taxpayers and children claimed for verification purposes when the information can be verified systemically. The IRS should:</p> <ul style="list-style-type: none"> <li>a. Revise IRMs 4.19.1 and 4.13 to further direct systemic internal verification of information formerly substantiated by paper copies of birth certificates and social security cards of taxpayers and their children;</li> <li>b. Revise applicable IRM companion training materials to provide technical guidance on research techniques and data output analysis; and</li> <li>c. Issue Alerts when quality reviews identify lack of compliance with directives.</li> </ul>				
<p>7. Include Publication 3598 (What You Should Know about the Audit Reconsideration Process) in the CP21E and CP22E notices (sent to the taxpayer when the original audit is closed). This publication explains the process of reconsideration and information that is necessary to submit an audit reconsideration request.</p>				
<p>8. Telephone contact could be utilized to clarify unresolved issues and to solicit additional documentation for EITC eligibility verification. The IRS should:</p> <ul style="list-style-type: none"> <li>a. Enforce current policy and IRM guidance of mandatory 2 telephone contact attempts in all offices, in all stages of the audit; and</li> <li>b. Initiate policy requiring telephone contact (as above) in all stages of the audit reconsideration process.</li> </ul>				
<p>9. Dedicate Examination resources to support services provided through the Taxpayer Assistance Centers (TAC) to handle family status issues.</p>				
<p>10. Revise current plans to downsize TAC services and resource allocations.</p>				

**TAX GAP RECOMMENDATIONS**

**EARNED INCOME TAX CREDIT (EITC) AUDIT RECONSIDERATION STUDY – V OLUME 2, PAGE 39**

<b>National Taxpayer Advocate Recommendations</b>	<b>Responsible IRS Official</b>	<b>IRS Concurs Y/N</b>	<b>Proposed Implementation Date</b>	<b>IRS Status of Recommendation or Reasons for Not Concurring</b>
11. Support the National Taxpayer Advocate recommendations in the 2003 Annual Report to Congress regarding the IRS' intent to curtail services currently provided by the Taxpayer Assistance Centers (TACs) under the auspices of their CONOPS (Concept of Operations) developed in August of 2001.				
12. Train IRS employees working on correspondence examinations, audit reconsiderations, and EITC recertification, as well as employees assisting taxpayers in the TACs to deal effectively with low income taxpayers. Clarify Examination procedures nationwide for accepting inquiries into the audit reconsideration program (with or without supporting documentation). In addition, the IRS should: <ul style="list-style-type: none"> <li>a. Issue an Alert to Operations employees;</li> <li>b. Support this initiative by allocating training resources to deliver program guidance on audit reconsideration request identification and uniform handling of accepted requests; and</li> <li>c. Subsequently support this initiative with quality review activities.</li> </ul>				
13. Develop a standard audit reconsideration document to encourage uniformity and assist tax examiners in the resolution of audit reconsideration cases (supporting documentation identification, issue consideration and case resolution decisions).				
14. Develop a similar standard document to assist Correspondence Examination tax examiners during the original audit phase.				

**TAX GAP RECOMMENDATIONS**

**EARNED INCOME TAX CREDIT (EITC) AUDIT RECONSIDERATION STUDY – V OLUME 2, PAGE 39**

<b>National Taxpayer Advocate Recommendations</b>	<b>Responsible IRS Official</b>	<b>IRS Concurs Y/N</b>	<b>Proposed Implementation Date</b>	<b>IRS Status of Recommendation or Reasons for Not Concurring</b>
15. Increase outreach to paid preparers regarding the audit reconsideration process. An outreach program would help both paid preparers and taxpayers anticipate what to expect from the reconsideration process and serve to better educate taxpayers and their representatives about documentation and communication requirements, as well as timeliness issues.				



## **APPENDIX IX – LIST OF POTENTIAL MOST SERIOUS PROBLEMS FOR THE NATIONAL TAXPAYER ADVOCATE’S 2005 ANNUAL REPORT TO CONGRESS**

Accessibility of E-Services

Automated Collection System (ACS) Systemic Levies

Allowable Expenses Guidelines for Collection Decisions

Appeals inventory

Centralization of Lien and Bankruptcy Processing

Criminal Investigation Freezes

Direct Deposit of Income Tax Refunds

Cancellation of Indebtedness

Earned Income Tax Credit (EITC) Exam Issues

Employment Tax Issues

Identity Theft

Incomplete Taxpayer Account History (Limitations of Collection Account Databases)

IRS Communication with Taxpayers

Private Debt Collection

Refund Anticipation Loans (RALs)

Reasonable Cause Assister

Small Business Correspondence Examination Program

Social Security Administration Levies

Tax Allocation Issues for Married Taxpayers

Tax Gap

Taxpayer Rights and Collection Cycle Time

Tax Exempt/Government Entity (TE/GE) Penalty Abatement

Third Party Disclosures

Unregulated Practice before the IRS

