

Publication 1546

The Taxpayer Advocate Service Your Voice at the IRS



Publication 1546 (Rev. 06-2022) Catalog Number 39426K
Department of the Treasury **Internal Revenue Service** www.irs.gov



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The Taxpayer Advocate Service (TAS) is an independent organization within the Internal Revenue Service (IRS).

We help taxpayers resolve problems with the IRS, protect taxpayer rights, and make administrative and legislative recommendations to prevent or correct the problems.

We work to ensure that every taxpayer is treated fairly and that you know and understand your rights.

What does the Taxpayer Advocate Service do?

TAS helps taxpayers (as well as their representatives), including individuals, businesses, and exempt organizations, resolve tax problems with the IRS that they

haven't been able to solve on their own. TAS recommends administrative changes to the IRS and legislative changes to Congress to mitigate problems or reduce taxpayer burden. This includes large-scale problems that affect multiple taxpayers. We also make sure you know and understand your taxpayer rights under the Taxpayer Bill of Rights. If you qualify for TAS help, an advocate will be with you every step and do everything possible to assist throughout the process.

What happens when I contact TAS?

TAS intake advocates receive phone calls or correspondence and explain our process to taxpayers. They will assign a case number and explain the Taxpayer Bill of Rights. They will advise that a case advocate will contact you within a certain amount of time based on the type of issue, request supporting documentation, provide an expected

completion date, and set up next contact dates. If intake advocates can identify the issue and resolve it, they will take action to do so.

If an intake advocate is unable to resolve the issue and you qualify for TAS's help, a TAS case advocate will help you navigate the process. The case advocate will listen to you, help you understand what to do, work with the IRS on your behalf, and stay with you until your problem is resolved.

What can you expect from your case advocate?

- His or her name, phone number, and employee number;
- Courteous and confidential service;
- Timely acknowledgment;
- An impartial and independent review of your problem;

- Timeframes for action;
- Updates on progress;
- Help with the IRS on your behalf; and Advice on how to prevent future federal tax problems.

How can TAS help me?

If you are having tax problems and have not been able to resolve them with the IRS, TAS may be able to help you.

Generally, we help taxpayers when:

- Your problem is causing a financial difficulty for you, your family, or your business;
- You or your business are facing an immediate threat of adverse action;
- You've repeatedly tried to contact the IRS, but no one has responded, or the IRS hasn't responded by the date promised; or

- An IRS process, system, or procedure isn't operating as intended, causing the IRS to fail to timely respond or resolve your issue.

Use TAS's qualifier tool to see if TAS can help you with your tax issue

www.TaxpayerAdvocate.irs.gov/can-tas-help-me-with-my-tax-issue/

TAS strives to protect taxpayer rights and ensure the IRS is administering the tax law in a fair and equitable way. TAS also works to resolve large-scale (systemic) problems that affect many taxpayers. You can report systemic issues at www.IRS.gov/sams. (Be sure not to include any personal identifiable information.)

What information will I need to provide my advocate?

- Your name, address, and Social

- Security number, Individual Taxpayer Identification Number, or employer identification number issued by the IRS;
- Your phone number and best times to call;
- The type of tax return and the tax period(s) involved; and
- A description of your problem or hardship, how you previously tried to resolve the problem, and the IRS office(s) you have tried to contact.

If you want to authorize another person to discuss or receive information about your tax issue, complete and send IRS Form 2848, Power of Attorney and Declaration of Representative, or Form 8821, Tax Information Authorization, to your advocate. You can find these forms at most local IRS offices, on the IRS website at www.IRS.gov, or by calling 1-800-829-3676.

TAS is an independent organization within the IRS. This means the law requires each TAS office to secure and maintain communication independent of other IRS offices. Each local office has a separate phone, fax, and mailing address from the IRS. We have the discretion not to disclose your information to the IRS. However, to provide you with assistance or relief, TAS may have to disclose information to an IRS employee.

How do I reach TAS?

- To get help any time with general tax topics, visit www.TaxpayerAdvocate.irs.gov. The site can also help you with common tax issues and situations, such as what to do if you make a mistake on your return or if you get a notice from the IRS.
- TAS has offices in every state, the District of Columbia, and Puerto Rico.

Use the office locator at www.TaxpayerAdvocate.irs.gov/contact-us to find the contact information to mail or fax to the TAS office closest to your residence.

- Fill out Form 911, Request for Taxpayer Advocate Service Assistance (and Application for Taxpayer Assistance Order). You can download the form from www.IRS.gov or request it via phone at 1-800-829-3676. You can mail or fax this completed form and any other correspondence to the TAS office in the city/state nearest your place of residence. Addresses and phone numbers may change, but the latest information is always available on the TAS website. If you cannot complete the Form 911, you can ask an IRS person to fill it out for you, or you can send a letter requesting assistance to the office in your state.

- Call TAS's toll-free phone line at 877-777-4778 for assistance.
- If you already have a case open, contact your case advocate directly or the Local Taxpayer Advocate in your state.
- Taxpayers abroad can get help depending on their location. Generally, if you reside between Greenwich Mean Time (GMT) +6 and -4, contact the Puerto Rico office for assistance. If between GMT +7 and -11, contact our Hawaii office.

- **Puerto Rico**
City View Plaza,
48 Carr 165, 5th Floor,
Guaynabo, PR 00968
Phone: 787-522-8601
Fax: 855-818-5700

- **Hawaii**
1003 Bishop St.,
Honolulu, HI
96813
Phone: 808-466-6375
Fax: 855-819-5024

Taxpayer Rights

What are my rights as a taxpayer?

In June 2014, the IRS formally adopted the Taxpayer Bill of Rights, as proposed by TAS. The rights consist of ten fundamental rights that taxpayers should be aware of when dealing with the IRS. Congress codified the Taxpayer Bill of Rights in 2015, and the IRS includes them in Publication 1, Your Rights as a Taxpayer, to explain the rights along with the processes for examination, appeal, collection, and refunds.

Visit www.TaxpayerAdvocate.irs.gov/taxpayer-rights for more information about

the rights, what they mean to you, and how they apply to specific situations you may encounter with the IRS.

The Right to Be Informed

Taxpayers have the right to know what they need to do to comply with the tax laws. They are entitled to clear explanations of the laws and IRS procedures in all tax forms, instructions, publications, notices, and correspondence. They have the right to be informed of IRS decisions about their tax accounts and to receive clear explanations of the outcomes.

The Right to Quality Service

Taxpayers have the right to receive prompt, courteous, and professional assistance in their dealings with the IRS, to be spoken to in a way they can easily understand, to receive clear and easily understandable communications from the IRS, and to speak to a supervisor about inadequate service.

The Right to Pay No More Than the Correct Amount of Tax

Taxpayers have the right to pay only the amount of tax legally due, including interest and penalties, and to have the IRS apply all tax payments properly.

The Right to Challenge the IRS's Position and Be Heard

Taxpayers have the right to raise objections and provide additional documentation in response to formal IRS actions or proposed actions, to expect that the IRS will consider their timely objections and documentation promptly and fairly, and to receive a response if the IRS does not agree with their position.

The Right to Appeal an IRS Decision in an Independent Forum

Taxpayers are entitled to a fair and impartial administrative appeal of most IRS decisions, including many penalties, and have the right

to receive a written response regarding the Office of Appeals' decision. Taxpayers generally have the right to take their cases to court.

The Right to Finality

Taxpayers have the right to know the maximum amount of time they have to challenge the IRS's position as well as the maximum amount of time the IRS has to audit a particular tax year or collect a tax debt. Taxpayers have the right to know when the IRS has finished an audit.

The Right to Privacy

Taxpayers have the right to expect that any IRS inquiry, examination, or enforcement action will comply with the law and be no more intrusive than necessary, and will respect all due process rights, including search and seizure protections and will provide, where applicable, a collection due process hearing.

The Right to Confidentiality

Taxpayers have the right to expect that any information they provide to the IRS will not be disclosed unless authorized by the taxpayer or by law. Taxpayers have the right to expect appropriate action will be taken against employees, return preparers, and others who wrongfully use or disclose taxpayer return information.

The Right to Retain Representation

Taxpayers have the right to retain an authorized representative of their choice to represent them in their dealings with the IRS. Taxpayers have the right to seek assistance from a Low Income Taxpayer Clinic if they cannot afford representation.

The Right to a Fair and Just Tax System

Taxpayers have the right to expect the tax system to consider facts and circumstances

that might affect their underlying liabilities, ability to pay, or ability to provide information timely. Taxpayers have the right to receive assistance from the Taxpayer Advocate Service if they are experiencing financial difficulty or if the IRS has not resolved their tax issues properly and timely through its normal channels.

What other ways does TAS help taxpayers?

Systemic Advocacy

TAS's Systemic Advocacy function works to resolve systemic problems – single issues that affect multiple taxpayers. While Case Advocacy fulfills the TAS mission of resolving taxpayer problems, Systemic Advocacy fulfills it by recommending changes that prevent the problems from happening again. By working these issues, TAS helps all taxpayers and protects their *rights to quality service and to a fair and just tax system*.

Systemic Advocacy:

- Addresses the issues that impact multiple taxpayers;
- Works on issues affecting all taxpayers, including individuals, businesses, and exempt organizations;
- Analyzes IRS systems, policies, and procedures;
- Assesses taxpayer burden and taxpayer rights;
- Proposes changes to IRS administrative processes and procedures or legislative changes; and
- Monitors the solutions.

If you are aware of an IRS process or procedure that may be causing problems for multiple taxpayers, tell us about it.

Individuals, businesses, and tax professionals can submit systemic issues to TAS via our Systemic Advocacy Management System

(SAMS) at
www.TaxpayerAdvocate.irs.gov/sams.

You can also submit an issue via Form 14411, Systemic Advocacy Issue Submission Form. Systemic Advocacy will analyze the problem and determine next steps to resolve it. Issues should affect many taxpayers – please don't submit a problem affecting one taxpayer, and do not include any personally identifiable information.

Low Income Taxpayer Clinics



Low Income Taxpayer Clinics (LITCs) assist individuals whose income is below a certain level who need to resolve tax problems with the IRS. They also provide education, outreach, and information on taxpayer rights to individuals who speak English as a second language. LITCs represent taxpayers in disputes before the IRS and courts and help taxpayers respond to

IRS notices and correct account problems. Services are offered for free or a small fee.

LITCs are independent from the IRS and TAS. For more information or to find an LTC near you, visit www.TaxpayerAdvocate.irs.gov/litc or IRS Publication 4134, Low Income Taxpayer Clinic List.

Taxpayer Advocacy Panel



Taxpayers have an opportunity to provide direct feedback to the IRS through the Taxpayer Advocacy Panel (TAP). TAP is a Federal Advisory Committee comprised of an independent panel of citizen volunteers who listen to taxpayers, identify taxpayers' issues, and make suggestions for improving IRS service, responsiveness, and customer satisfaction. Contact TAP at www.improveirs.org.

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