Form **911**
(June 2026)

Department of the Treasury - Internal Revenue Service

Request for Taxpayer Advocate Service Assistance
(and Application for Taxpayer Assistance Order)

OMB Number
1545-1504

Section I – Taxpayer Information *(See Pages 3 and 4 for Form 911 Filing Requirements and Instructions for Completing this Form)*

1a. Taxpayer name as shown on tax return	1b. Taxpayer Identifying Number *(SSN, ITIN, EIN)*
2a. Spouse's name as shown on tax return *(if joint return)*	2b. Spouse's Taxpayer Identifying Number *(SSN, ITIN)*

3a. Taxpayer current street address *(number, street, and apartment number)*

3b. City	3c. State *(or foreign country)*	3d. ZIP code

4. Daytime phone number	5. Email address *(see instructions below regarding consent to use email)*	6. Fax number *(if applicable)*

7a. Select your preferred method for receiving updates on your request	7b.
☐ Email ☐ Letter ☐ Phone call	☐ Check here if you consent to having confidential information about your tax issue left on your answering machine or voice message at the number provided

8. Point of contact if no authorized third party is listed

9. Preferred language *(if applicable)*

☐ TTY/TDD Line ☐ Interpreter needed - Specify language other than English *(including sign language)* _____

☐ Other *(specify)* _____

10. Tax form number *(1040, 941, 720, etc.)*	11. Tax year(s) or period(s)

12a. Describe the tax issue you are experiencing and any difficulties it may be creating
(If more space is needed, attach additional sheets.) (See instructions for completing Lines 12a and 12b)

12b. Describe the relief/assistance you are requesting *(if more space is needed, attach additional sheets)*

I understand that Taxpayer Advocate Service employees may contact third parties to respond to this request and I authorize such contacts to be made. Further, by authorizing the Taxpayer Advocate Service to contact third parties, I understand that I will not receive notice, pursuant to section 7602(c) of the Internal Revenue Code, of authorized third parties contacted in connection with this request.

13a. Signature of taxpayer or corporate officer	13b. Title *(if applicable)*	13c. Date signed
14a. Signature of spouse *(if joint assistance request)*		14b. Date signed

Section II – Third Party Information *(See instructions before completing this section)*

A. Form 2848, Power of Attorney

1. Name of authorized third party	2. Centralized Authorization File (CAF) number	
3a. Current mailing street address *(number, street, and apartment number)*		
3b. City	3c. State *(or foreign country)*	3d. ZIP code
4. Daytime phone number	5. Fax number	
6. Signature of third party *(representative only)*		7. Date signed *(representative only)*

B. Form 8821, Authorization to Receive Notices

Form 8821 does not authorize your appointee to advocate your position with respect to the federal tax laws; to execute waivers, consents, or closing agreements; or to otherwise represent you before the IRS. Form 8821 authorizes anyone you designate to inspect and/or receive your confidential tax information in any office of the IRS, for the type of tax and tax periods you list on Form 8821.

1. Name of authorized third party	2. Centralized Authorization File (CAF) number	
3a. Current mailing street address *(number, street, and apartment number)*		
3b. City	3c. State *(or foreign country)*	3d. ZIP code
4. Daytime phone number	5. Fax number	
6. Signature of third party *(representative only)*		7. Date signed *(representative only)*

Instructions for Form 911, Request for Taxpayer Advocate Service Assistance (and Application for Taxpayer Assistance Order)

Information About the Taxpayer Advocate Service

The Taxpayer Advocate Service (TAS) is an independent organization within the Internal Revenue Service (IRS) that helps taxpayers resolve federal tax issues and protects taxpayers' rights. TAS may be able to assist you if your federal tax problem is causing a financial difficulty, you have tried and been unable to resolve your issue with the IRS, or if an IRS system, process, or procedure is not working as it should. If you qualify for our assistance, which is always free, we will do everything possible to help you. Visit www.taxpayeradvocate.irs.gov for more information.

Important Things You Should Know

- Submit any documentation that may assist us in resolving the issue, as this may result in a quicker resolution of your issue.
- The Taxpayer Advocate Service will let you know if your request for assistance has been accepted and may contact you to discuss your tax issue. We will attempt to contact you using your preferred method of contact listed on line 7a but may also use the other methods to contact you as needed.

How to Send this Form:

- **E-Mail:** tas.form.911.request.for.assistance@irs.gov
- **Mail:** 7940 Kentucky Dr, MS 11 G, Florence, KY 41042
- **Fax:** (855) 828-2723
- **Sending the form from overseas:**
  - **Fax:** 1 (304) 707-9793 (Not a toll-free number for U.S. taxpayers)
  - **E-Mail:** tas.form.911.request.for.assistance@irs.gov

Disclaimer Notice: Email submissions to TAS of Form 911 and attachments are not encrypted for security. By sending an email to TAS, you are consenting to the use of email as a method of communication regarding your request for assistance.

What Happens Next?

If you don't receive a response within 30 days of submitting Form 911, send an email to: tas.form.911.request.for.assistance@irs.gov. In the subject line of the email input “No Response”. Do not submit multiple Form 911s for the same issue, as this may cause delays with processing your inquiry for TAS assistance.

Caution: TAS will not consider frivolous arguments raised on this form. You can find examples of frivolous arguments in Publication 2105, Why do I have to Pay Taxes?, or the Truth About Frivolous Arguments at www.irs.gov/privacy-disclosure/the-truth-about-frivolous-tax-arguments-introduction. If you use this form to raise frivolous arguments, you may be subject to a penalty of $5,000, in addition to any other penalty provided by law.

Instructions for Section I

1a. Enter the taxpayer's name as shown on the tax return relating to this request for assistance.

1b. Enter the Taxpayer Identifying Number. For individuals, this will be either a Social Security Number (SSN) or Individual Taxpayer Identification Number (ITIN). For businesses, this will be your Employer Identification Number (EIN) (e.g., a partnership, corporation, trust or self-employed individual with employees, tax-exempt organization).

2a. Enter the spouse's name (if applicable) if this request relates to a jointly filed return.

2b. Enter the spouse's Taxpayer Identifying Number (SSN or ITIN) if this request relates to a jointly filed return.

3a-d. Enter the taxpayer’s current mailing address, including street number and name, city, state, or foreign country, and ZIP code.

4. Enter your daytime telephone number, including the area code.

5. Providing your email address indicates that you consent to receive and send encrypted emails containing confidential information about your tax issues and TAS advocacy services provided to you. If you **do not** want the Taxpayer Advocate Service to send you emails leave Line 5 blank. You are not obligated to receive or send encrypted email with the Taxpayer Advocate Service.

6. Enter your fax number, including area code if applicable.

7a. Check the box to indicate how you would prefer to receive updates from the Taxpayer Advocate Service regarding your request for assistance.

7b. Check the box if you consent to having confidential information about your tax issue left on your voicemail at this number. You are not obligated to have information about your tax issue left at this number. If other individuals have access to the answering machine or voicemail and you do not wish for them to receive any confidential information about your tax issue, do not check the box.

Instructions for Section I continue on the next page ▶

8. For an entity (partnerships, corporations, trusts, estates, tax-exempt organizations, etc.) enter the name of the individual authorized to act on the entity's behalf unless there is an authorized third party identified in Section II.

   For an individual taxpayer you will need an authorized third party as discussed in Section II and its instructions before TAS can share your information with someone else. Information can be shared between married taxpayers as long as both were included on the return(s) at issue and a filing status of married filing a joint return was used.

9. Indicate any special communication needs (such as sign language). Specify any language other than English.

10. Enter the number of the federal tax return or form relating to this request. For example, an individual taxpayer with an income tax issue would enter Form 1040.

11. Enter the quarterly, annual, or other tax year or period relating to this request. For example, if this request involves an income tax issue, enter the calendar or fiscal year. If it involves an employment tax issue, enter the calendar quarter.

12a. Describe the federal tax issue you are experiencing and any difficulties it may be creating. Specify the actions the IRS has taken (or not taken) to resolve the issue. If the issue involves an IRS delay of more than 30 days in resolving your issue, indicate the date you first contacted the IRS for assistance. For further information on the services TAS provides, see Publication 1546, The Taxpayer Advocate Service Is Your Voice at the IRS, available at www.irs.gov/pub/irs-pdf/p1546.pdf.

12b. Describe the relief/assistance you are requesting. Specify the action you want taken and believe necessary to resolve the issue. Submit any documentation you believe would assist TAS in resolving the issue.

13-14. If this is a joint assistance request, both spouses must sign and date the request. If only one spouse is requesting assistance, only that spouse must sign the request. If this request is being submitted for another individual, only a person authorized and empowered to act on the individual's behalf should sign the request. Requests for businesses must be signed by a properly authorized officer and include their title.

Note: The signing of this request is not a substitute for any legal or administrative action applicable to your situation and does not suspend any applicable periods for you to perform acts related to assessment or collection, such as petitioning the Tax Court for redetermination of a deficiency or requesting a Collection Due Process hearing.

Instructions for Section II

Taxpayers:

If you want someone to represent you and act on your behalf with the IRS, you must complete Form 2848, Power of Attorney and Declaration of Representative.

If you only want someone to receive copies of your tax information or notices—but not represent you must complete Form 8821, Tax Information Authorization.

Read the instructions for both forms carefully before completing them.

- Complete this section only if you have a representative acting on your behalf. Leave any field blank if you don't know the requested information. Only representatives sign in this section. This is for information purposes only to assist TAS in the case creation process. Include a copy of the Form 2848 or 8821, if available.

Representatives: If you are an authorized representative submitting this request on behalf of the taxpayer identified in Section I, complete Blocks 1 through 7 of Section II. Attach a copy of Form 2848, Form 8821, or other power of attorney. Enter your Centralized Authorization File (CAF) number in Block 2 of Section II. The CAF number is the unique number the IRS assigns to a representative after Form 2848 or Form 8821 is filed with an IRS office. Sign the Form 911 in this section. The taxpayer does not need to sign the Form 911 if it is being submitted by an authorized representative.

Paperwork Reduction Act Notice: We ask for the information on this form to carry out the Internal Revenue laws of the United States. Your response is voluntary. You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form, or its instructions must be retained if their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Code section 6103. Although the time needed to complete this form may vary depending on each taxpayer's circumstances, the estimated average time is 30 minutes.

Should you have comments concerning the accuracy of this time estimate or suggestions for making this form simpler, send us comments through www.IRS.gov/FormsComments or write to: **Internal Revenue Service**, Tax Forms and Publications Division, Room 6526, 1111 Constitution Ave. NW, Washington, DC 20224.