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Taxpayer Advocate Service

1- 877-777-4778

TTY/TTD 1-800-829-4059

www.irs.gov/advocate



Troublesome Tax Issues?

Taxpayer Advocate Service

有难解的税务问题吗?

纳税人权益服务机构

Your Voice at the IRS

您在国税局的声音

The Taxpayer Advocate Service-Your Voice at the IRS

The Taxpayer Advocate Service (TAS) is an independent organization within the IRS whose employees assist taxpayers who are experiencing economic harm, who are seeking help in resolving problems with the IRS, or who believe that an IRS system or procedure is not working as it should.

Who Qualifies for Taxpayer Advocate Service Assistance?

If you have tried to resolve a tax problem with the IRS and are still experiencing delays or are facing economic harm, you may request the assistance of the Taxpayer Advocate Service. You may be eligible for assistance if you are experiencing:

- An economic hardship or significant cost, (including fees for professional representation),
- A delay of more than 30-day to resolve your tax issue, or
- You have not received a response or resolution to the problem by the date that was promised by the IRS.

What can I expect from the Taxpayer Advocate Service?

If you qualify, you will receive personalized service from one of our knowledgeable Advocates who will:

- listen to your situation,
- help you understand what needs to be done to resolve it, and
- stay with you every step of the way until your problem is resolved.

Taxpayer Rights

What rights do I have in all dealings with the IRS?

- Privacy and confidentiality
- Professional and courteous service
- Representation
- Payment of only the correct amount of tax
- Appeals and judicial review
- Relief from certain penalties and interest
- Help with unresolved tax problems

How do I Reach a Taxpayer Advocate

There is at least one Local Taxpayer Advocate in each state, the District of Columbia, and Puerto Rico. Go to www.irs.gov/advocate or check your local phone directory for the Taxpayer Advocate Service office nearest you. You can also:

- Call the TAS toll free case intake line at 1-877-ASKTAS1 (1-877-275-8271) for help in English, Spanish, French and other languages;
- Call 1-800-829-4059 for TTY/TDD help
- File Form 911, Request For Taxpayer Advocate Service Assistance (And Application for Taxpayer Assistance Order) with the Taxpayer Advocate Service; or
- Request that an IRS employee complete a Form 911 on your behalf (in person or over the phone).

纳税人权益服务机构是您在国税局的声音

纳税人权益服务机构（TAS）是国税局内的一个独立机构，其雇员协助的对象，是面临经济损害、寻求解决国税局问题方面的协助或者认为国税局系统或程序未依常理运作的纳税人。

谁符合使用纳税人权益服务机构的资格？

若您已经尝试跟国税局解决税务问题，但目前仍经验到延误或者面临经济损害，您可以要求纳税人权益服务机构的协助。您在面临下列情况时可能有资格接受协助：

- 经济困难或者庞大费用（包括专业代表的费用），
- 在解决您的税务问题上遇到超过三十天的延迟，或者
- 到国税局所承诺的期限为止没有收到回复或解决办法。

我能预期纳税人权益服务机构做些什么？

若您合格，您将获得我们知识丰富的顾问所提供的个人化服务，此顾问将：

- 聆听您的情况，
- 帮助您了解解决问题该做的事，并且
- 全程参与，直到您的问题得到解决。

纳税人的权利

在与国税局的所有交涉中，我有什么样的权利？

- 隐私与保密
- 专业有礼貌的服务
- 由他人代表
- 只支付正确数额的税金
- 上诉与司法审查
- 减轻某些罚金与利息
- 未解决税务问题上的协助

如何联系纳税人权益服务顾问？

每一州、哥伦比亚特区与波多黎各都至少有一所地方纳税人权益服务机构。请至网址 www.irs.gov/advocate 或在您的地区电话目录中查找离您最近的纳税人权益服务办公室。您亦可：

- 若需英语、西语、法语和其它语言的协助，请拨 TAS 的免付费接线电话：1-877-ASKTAS1（1-877-275-8271）；
- 若需 TTY/TTD 的协助，请拨 1-800-829-4059。
- 向纳税人权利服务机构提交 911 表格«纳税人权益服务机构协助要求（与纳税人协助要求申请书）」；或者
- 要求由国税局雇员为您填写 911 表格（亲自填写或电话协助）