



# IRS Nationwide **TaxForum** | 2023

## Taxpayer Advocate Service

Advocating for Taxpayers

How the Taxpayer Advocate Service Can Assist  
You and Your Clients

[www.TaxpayerAdvocate.irs.gov](http://www.TaxpayerAdvocate.irs.gov)

Rev. 6/27/2023



# Objectives

**After completing this course, you will be able to:**

- Gain an understanding of the Taxpayer Advocate Service (TAS);
- List the fundamental rights contained in the Taxpayer Bill of Rights;
- Explain how TAS can help tax professionals; and
- Explain why tax professionals should work with TAS.

# Who We Are

- An independent organization within the IRS
- Provide free service to eligible taxpayers
- At least one office in every state, the District of Columbia, and Puerto Rico

# TAS Leadership

- **Erin M. Collins**  
*National Taxpayer Advocate*
- **Kim S. Stewart**  
*Acting Deputy National Taxpayer Advocate*

# TAS Offices

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

# What TAS Does

Protects taxpayer rights by striving to ensure taxpayers are treated fairly, and that they know their rights under the Taxpayer Bill of Rights (TBOR).

# What TAS Does (Cont.)

Helps all eligible taxpayers, not just individuals.

If you qualify for help, your advocate will be with you at every turn and do everything possible to assist you.

**TAS is *Your Voice at the IRS!***

# Taxpayer Bill of Rights (TBOR)

Congress codified the rights in the Taxpayer Bill of Rights as proposed by the National Taxpayer Advocate in her 2014 Annual Report to Congress. Internal Revenue Code (IRC) § 7803(a)(3) was enacted in 2015. It applies to all IRS employees in their dealings with taxpayers.



# Taxpayer Bill of Rights (TBOR) – cont.

If the right or obligation wasn't in the IRC before TBOR was enacted, TBOR did not create any new rights or obligations.

*Shitrit v. Comm'r*, T.C. Memo. 2021-63

*Moya v. Comm'r*, 152 T.C. 182 (2019)

*Facebook, Inc. v. IRS*, 121 A.F.T.R.2d 1752 (N.D. Cal. 2018)

# Taxpayer Bill of Rights (TBOR) 1-4

The Right to:

1. Be Informed
2. Quality Service
3. Pay No More Than the Correct Amount of Tax
4. Challenge the IRS's Position and Be Heard

# Taxpayer Bill of Rights (TBOR) 5-7

The Right to:

5. Appeal an IRS Decision in an Independent Forum
6. Finality
7. Privacy

# Taxpayer Bill of Rights (TBOR) 8-10

The Right to:

- 8. Confidentiality
- 9. Retain Representation
- 10. A Fair and Just Tax System

# Taxpayer Bill of Rights (TBOR) - information

For more information on these rights and how they can be applied, visit the TBOR pages on the TAS website at:

[www.taxpayeradvocate.irs.gov/about-tas/taxpayer-rights](http://www.taxpayeradvocate.irs.gov/about-tas/taxpayer-rights)

## Question #1

Which of the following is not a right provided in the Taxpayer Bill of Rights?

The right to:

- a. Challenge the IRS's position and be heard.
- b. A fair and just tax system.
- c. Contact your Congressional office.

## Question #1 Answer

Which of the following is not a right provided in the Taxpayer Bill of Rights?

The right to:

- a. Challenge the IRS's position and be heard.
- b. A fair and just tax system.
- c. Contact your Congressional office.

Answer: C

# When We Get Involved

Most cases can and should be resolved through normal IRS channels.

TAS resolves cases that meet our acceptance criteria.



# TAS Criteria: Economic Burden

- Experiencing or about to suffer economic harm
- Facing immediate threat of adverse IRS action
- Will incur significant cost if relief is not granted
- Will suffer irreparable injury or long-term adverse impact

# TAS Criteria: Systemic Burden

- Delay of more than 30 days past normal processing time
- No response by promised date
- Systemic or procedural failure

# TAS Criteria

- **Best interest of the taxpayer**  
The manner in which the tax laws are being administered raises considerations of equity or has impaired or will impair the taxpayer's rights.
- **Public policy**  
The NTA determines compelling public policy warrants special assistance to an individual or group of taxpayers.

# TAS Authority

- Taxpayer Assistance Order (TAO)
- Taxpayer Advocate Directive (TAD)

# Tax Professionals

- TAS's Resources for Tax Professionals:  
<https://taxpayeradvocate.irs.gov/tax-professionals>
- Tax Tips and Alerts for Tax Pros

# Tax Professionals - continued

- Submit A Tax Reform Suggestion:  
<https://taxpayeradvocate.irs.gov/submit-a-suggestion>
- Tax Reform Changes: <https://taxchanges.us>
- Unable to resolve a client's issue? Ask TAS!

## Question #2

What authority did the Commissioner delegate to the NTA to grant relief to groups of taxpayers (or all taxpayers)?

- a. Taxpayer Assistance Order (TAO)
- b. Taxpayer Advocate Directive (TAD)
- c. Public Policy Criteria

## Question #2 Answer

What authority did the Commissioner delegate to the NTA to grant relief to groups of taxpayers (or all taxpayers)?

- a. Taxpayer Assistance Order (TAO)
- b. Taxpayer Advocate Directive (TAD)
- c. Public Policy Criteria

**Answer: B**



# Case Advocacy Process

- Taxpayers and representatives can file Form 911, Request for Taxpayer Advocate Service Assistance, or call the NTA Toll- Free Line: 1-877-777-4778.
- If the inquiry meets TAS criteria, it is assigned to a case advocate.
- The case advocate contacts the taxpayer or representative and, if needed, issues an Operations Assistance Request to the Operating Division to resolve the issue.

# Case Advocacy Process (cont.)

- If the Operating Division complies with our request, relief is granted to the taxpayer.
- If the Operating Division does not comply with the Operations Assistance Request, it is elevated to the Local Taxpayer Advocate to consider whether a Taxpayer Assistance Order is appropriate to obtain relief for the taxpayer. In urgent and extraordinary cases, the Local Taxpayer Advocate may bypass the Operations Assistance Request and immediately issue a Taxpayer Assistance Order.

# Systemic Advocacy

- Part of TAS's mission is to recommend changes to prevent problems.
- TAS's Office of Systemic Advocacy addresses large-scale problems that affect many taxpayers.

# Bringing Systemic Issues to TAS

## Systemic Advocacy Management System (SAMS)

- Web-based system to receive advocacy issues, ideas, and suggestions.
- For taxpayers and tax professionals, as well as academic, research, and professional organizations.

[irs.gov/sams](https://irs.gov/sams)

# Highlights of TAS Successes

## Fiscal Year 2022

Taxpayers living abroad received error messages when attempting to retrieve their Identity Protection PIN (IP PIN) because of their foreign addresses. An IP PIN is a six-digit number that prevents someone from filing a federal tax return using the taxpayer's Social Security number. TAS worked with the IRS to correct the programming within the IP PIN tool to ensure that taxpayers with foreign addresses could retrieve their IP PIN through the IRS website.

# Highlights of TAS Successes

## Fiscal Year 2022 (cont.2)

TAS advocated for the IRS to establish procedures for the processing of 2020 amended tax returns filed to exclude unemployment income. The IRS issued guidance in October 2021, providing procedures that allowed IRS employees to process these amended returns and release over 675,000 affected refunds.

# Highlights of TAS Successes Fiscal Year 2022 (cont.3)

TAS submitted a recommendation to the Department of the Treasury to lengthen the lookback period to be consistent with the COVID-19 related postponement period for 2019 and 2020 tax returns. The IRS issued Notice 2023-21, aligning the lookback periods with the postponed due dates.



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# Highlights of TAS Successes

## Fiscal Year 2022 (cont.5)

The National Taxpayer Advocate had been making the case for the IRS to implement scanning technology, but the IRS would not commit to scanning implementation. In March 2022, the National Taxpayer Advocate issued a Taxpayer Advocate Directive to the IRS, directing it to implement scanning technology in time for the 2023 filing season. The IRS is now in the process of implementing the automated scanning of individual paper returns. This and other upgrades could mean faster processing and faster refunds for taxpayers.



# Reports to Congress

- Annual Report to Congress and Objectives Report to Congress
- Submitted to Congress without Treasury or IRS review
- Available at [www.TaxpayerAdvocate.irs.gov/reports](http://www.TaxpayerAdvocate.irs.gov/reports)

# 2022 Annual Report to Congress

National Taxpayer Advocate

## ANNUAL REPORT TO CONGRESS

2022



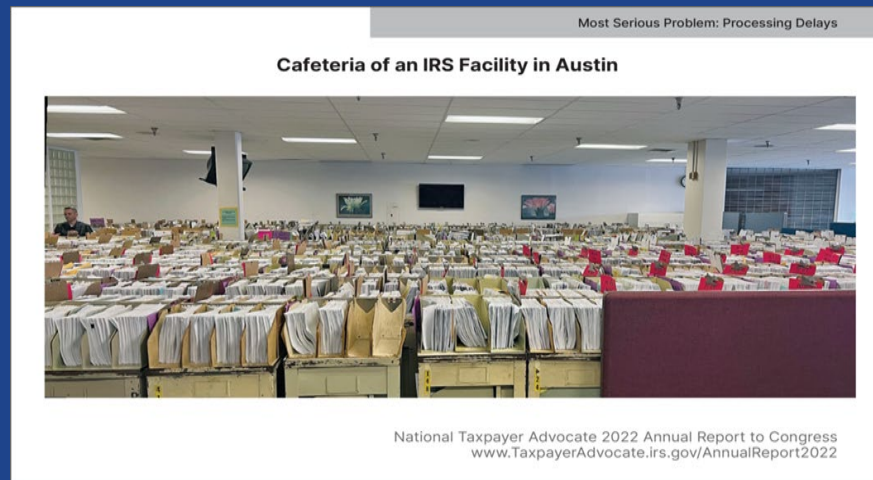
# 2022 Annual Report To Congress

“Last year, I reported that the period since the start of the COVID-19 pandemic has been the most challenging that taxpayers and tax professionals have ever faced. The bad news is that taxpayers and tax professionals experienced more misery in 2022. The good news is that since the close of the 2022 filing season, the IRS has made considerable progress in reducing the volume of unprocessed returns and correspondence. We have begun to see light at the end of the tunnel. I am just not sure how much further we need to travel before we see sunlight.”

— **ERIN M. COLLINS, NATIONAL TAXPAYER ADVOCATE**

# Most Serious Problem #1: Processing Delays

The IRS needs to modernize its antiquated paper processing procedures to clear the paper backlogs, streamline processing for the future, and improve related taxpayer services and the taxpayer experience.



# 2022 Most Serious Problem #2: Complexity of the Tax Code

The tax code can be simplified by making it easy to understand, which would make it easier for the IRS to administer, and easier for taxpayers to comply with their tax obligations. Simplifying the Code is the most important step Congress can take to reduce taxpayer compliance burdens.

# 2022 Most Serious Problem #3: IRS Hiring and Training

Weaknesses in the Human Capital Office's hiring, recruitment, and training programs are undermining the IRS's efforts to achieve appropriate staffing to meet taxpayer needs.

# 2022 Most Serious Problem #4: Telephone and In-Person Service

Processing backlogs caused the demand for telephone and in-person service to remain high in fiscal year 2022, while customer service levels continued to remain unacceptably low.

Prologue: Preface

## IRS Enterprise Telephone Results Comparing FYs 2021 and 2022

Fiscal Year	Calls Received	Number of Calls Answered by an IRS Employee	Percentage of Calls Answered by an IRS Employee	Time on Hold
2021	282 million	32 million	11%	23 minutes
2022	173 million	22 million	13%	29 minutes

National Taxpayer Advocate 2022 Annual Report to Congress  
[www.TaxpayerAdvocate.irs.gov/AnnualReport2022](http://www.TaxpayerAdvocate.irs.gov/AnnualReport2022)



# 2022 Most Serious Problem #5: Online Access for Taxpayers and Tax Professionals

Inadequate digital services impede efficient case resolution and force millions of taxpayers to call or send correspondence to the IRS. Taxpayers or their representatives wanting to interact online need and deserve quality service options and quick responses from the IRS.



# 2022 Annual Report To Congress More Information

More information available on our website:

<https://www.taxpayeradvocate.irs.gov/reports/2022-annual-report-to-congress/>

# National Taxpayer Advocate 2023 Purple Book

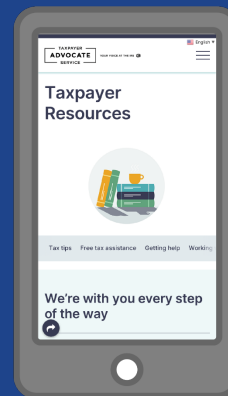
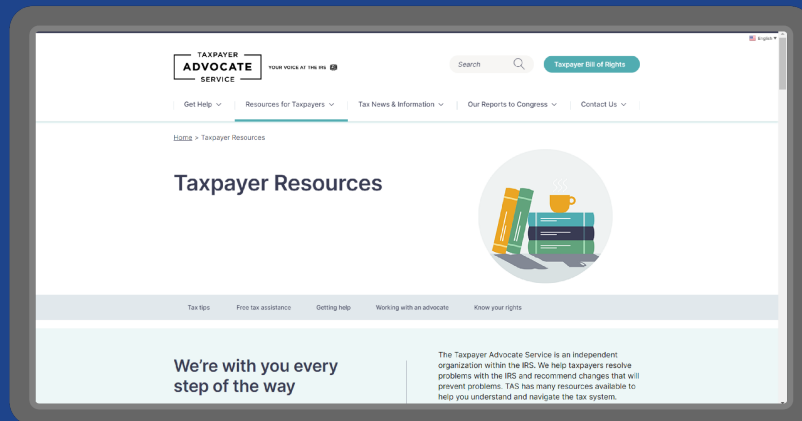
## National Taxpayer Advocate **2023 PURPLE BOOK**

Compilation of Legislative Recommendations to Strengthen Taxpayer Rights and Improve Tax Administration

# 2023 Purple Book Legislative Recommendations

- Amend the “Lookback Period” to Allow Tax Refunds for Certain Taxpayers Who Took Advantage of the Postponed Filing Deadlines Due to COVID-19.
- Authorize the IRS to Establish Minimum Competency Standards for Federal Tax Return Preparers.

# Taxpayer Resources



[Taxpayer Resources - Taxpayer Advocate Service \(irs.gov\)](https://www.irs.gov/taxpayer-advocate)

# Other TAS Programs

## Taxpayer Advocacy Panel (TAP)

- Independent panel of citizen volunteers
- Suggests ways to improve the IRS
- Contact TAP at 1-888-912-1227 or [www.improveirs.org](http://www.improveirs.org)

# Other TAS Programs - continued

## Low Income Taxpayer Clinics (LITCs):

- LITCs represent low-income taxpayers who have a controversy with the IRS and educate taxpayers who speak English as a second language about their taxpayer rights and responsibilities.
- LITCs provide services for free or no more than a nominal fee
- Find the nearest LTC at:  
[www.taxpayeradvocate.irs.gov/litcmap](http://www.taxpayeradvocate.irs.gov/litcmap)

# How to Contact TAS

- Your local advocate's number is in your local directory and at: [www.taxpayeradvocate.irs.gov/contact-us](http://www.taxpayeradvocate.irs.gov/contact-us).
- Call the NTA Toll-Free Line: 1-877-777-4778.
- Download, complete and submit, Form 911, Request for Taxpayer Advocate Service Assistance. Form 911 is available on [irs.gov](http://irs.gov).
- Fax or phone the Local Taxpayer Advocates listed in Publication 1546, *Your Voice at the IRS*.

# Want to Know More?

The National Taxpayer Advocate frequently publishes blogs to raise public awareness about challenges in tax administration. These blogs include topics such as:

- Disaster Relief: What to Know if You've Been Affected By a Federally-Declared Disaster and the Recent Additional Time Provided For Parts of Alabama, California and Georgia
- Heard Loud and Clear: IRS Postpones Implementation of \$600 Form 1099-K Reporting by a Year



# Want to Know More? - #2

Subscribe to the blog by emailing: [tas.nta.blog@irs.gov](mailto:tas.nta.blog@irs.gov)  
[www.TaxpayerAdvocate.irs.gov/about/nta-blog](http://www.TaxpayerAdvocate.irs.gov/about/nta-blog)

# Want to Know More? - #3

- Facebook: [www.facebook.com/YourVoiceatIRS](https://www.facebook.com/YourVoiceatIRS)
- Twitter: [www.twitter.com/YourVoiceatIRS](https://www.twitter.com/YourVoiceatIRS)
- YouTube: [www.youtube.com/TASNTA](https://www.youtube.com/TASNTA)
- TAS Website: [www.TaxpayerAdvocate.irs.gov](https://www.TaxpayerAdvocate.irs.gov)

## Question #3

What resources and services does TAS provide to tax professionals?

- a. Tax Tips and Alerts.
- b. Assistance with resolution of client issues.
- c. Systemic Advocacy Management System to report IRS systemic issues and make recommendations.
- d. All of the above.

## Question #3 Answer

What resources and services does TAS provide to tax professionals?

- a. Tax Tips and Alerts.
- b. Assistance with resolution of client issues.
- c. Systemic Advocacy Management System to report IRS systemic issues and make recommendations.
- d. All of the above.

**Answer: D**

# Contact TAS

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# Taxpayer Advocate Service

Questions?