

Department of the Treasury - Internal Revenue Service

Request for Taxpayer Advocate Service Assistance

(And Application for Taxpayer Assistance Order)

Form **911**
(Rev. 6-2007)**Section I – Taxpayer Information** (See Pages 3 and 4 for Form 911 Filing Requirements and Instructions for Completing this Form.)

1a. Your name as shown on tax return		2a. Your Social Security Number	
1b. Spouse's name as shown on tax return		2b. Spouse's Social Security Number	
3a. Your current street address (Number, Street, & Apt. Number)			
3b. City		3c. State (or Foreign Country)	3d. ZIP code
4. Fax number (if applicable)	5. E-mail address		
6. Employer Identification Number (EIN) (if applicable)		7. Tax form(s)	8. Tax period(s)
9. Person to contact		10. Daytime phone number <input type="checkbox"/> Check if Cell Phone	11. Best time to call
12. Indicate the special communication needs you require (if applicable) <input type="checkbox"/> TTY/TDD Line <input type="checkbox"/> Interpreter - Specify language other than English (including sign language) _____ <input type="checkbox"/> Other (please specify) _____			
13a. Please describe the tax problem you are experiencing (If more space is needed, attach additional sheets.)			

13b. Please 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 in order 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 third parties contacted in connection with this request.

14a. Signature of Taxpayer or Corporate Officer, and title, if applicable		14b. Date signed	
15a. Signature of spouse		15b. Date signed	

Section II – Representative Information (Attach Form 2848 if not already on file with the IRS.)

1. Name of authorized representative		2. Centralized Authorization File (CAF) number	
3. Current mailing address		4. Daytime phone number <input type="checkbox"/> Check if Cell Phone	
		5. Fax number	
6. Signature of representative		7. Date signed	

Section III – Initiating Employee Information

Taxpayer name			Taxpayer Identification Number (TIN)	
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1. Name of employee	2. Phone number	3a. Function	3b. Operating division	4. Organization code no.
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5. How identified and received (<i>Check the appropriate box</i>)			6. IRS received date	
IRS Function identified issue as meeting Taxpayer Advocate Service (TAS) criteria <input type="checkbox"/> (r) Functional referral (Function identified taxpayer issue as meeting TAS criteria). <input type="checkbox"/> (x) Congressional correspondence/inquiry not addressed to TAS but referred for TAS handling. Name of Congressional Representative _____				
Taxpayer or Representative requested TAS assistance <input type="checkbox"/> (n) Taxpayer or representative called into a National Taxpayer Advocate (NTA) Toll-Free site. <input type="checkbox"/> (s) Functional referral (taxpayer or representative specifically requested TAS assistance).				

7. TAS criteria (*Check the appropriate box. NOTE: Checkbox 9 is for TAS Use Only*)

(1) The taxpayer is experiencing economic harm or is about to suffer economic harm.

(2) The taxpayer is facing an immediate threat of adverse action.

(3) The taxpayer will incur significant costs if relief is not granted (including fees for professional representation).

(4) The taxpayer will suffer irreparable injury or long-term adverse impact if relief is not granted.

(5) The taxpayer has experienced a delay of more than 30 days to resolve a tax account problem.

(6) The taxpayer did not receive a response or resolution to their problem or inquiry by the date promised.

(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.

(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.

(9) The NTA determines compelling public policy warrants assistance to an individual or group of taxpayers (**TAS Use Only**).

8. What action(s) did you take to help resolve the problem (*Must be completed by the initiating employee*)

9. State the reason(s) why the problem was not resolved (*Must be completed by the initiating employee*)

10. How did the taxpayer learn about the Taxpayer Advocate Service

Instructions for completing Form 911 (Rev. 6-2007)

Form 911 Filing Requirements

When to Use this Form: Use this form if any of the following apply to you:

1. You are experiencing economic harm or are about to suffer economic harm.
2. You are facing an immediate threat of adverse action.
3. You will incur significant costs if relief is not granted (including fees for professional representation).
4. You will suffer irreparable injury or long-term adverse impact if relief is not granted.
5. You have experienced a delay of more than 30 days to resolve a tax account problem.
6. You have not received a response or resolution to your problem or inquiry by the date promised.
7. A system or procedure has either failed to operate as intended, or failed to resolve your problem or dispute within the IRS.
8. The manner in which the tax laws are being administered raise considerations of equity, or have impaired or will impair your rights.
9. The NTA determines compelling public policy warrants assistance to an individual or group of taxpayers.

If an IRS office will not grant the assistance requested or will not grant the assistance in time, you may submit this form. The Taxpayer Advocate Service will generally request that certain activities be stopped while your request for assistance is pending (e.g., lien filings, levies, and seizures).

Where to FAX or Mail this Form: Submit this request to the Taxpayer Advocate office located in the city or state where you reside. For the address of the Taxpayer Advocate office near you or for additional information, call the National Taxpayer Advocate Toll-Free Number: 1-877-777-4778. You can also find the address, phone and fax number of your local Taxpayer Advocate office in the government listings in your local telephone directory. Information can also be found on the IRS website, www.irs.gov, under Taxpayer Advocate.

Third Party Contact: You should understand that in order to respond to this request you are authorizing the Taxpayer Advocate Service to contact third parties when necessary, and that you will not receive further notice regarding contacted parties. See IRC 7602(c).

Overseas Taxpayers: Taxpayers residing overseas can submit this application by mail to the Taxpayer Advocate Service, Internal Revenue Service, PO Box 193479, San Juan, Puerto Rico 00919-3479, or in person at San Patricio Office Center, #7 Tabonuco Street, Room 202, Guaynabo, PR 00966. The application can also be faxed to 1-787-622-8933.

Caution: Incomplete information or requests submitted to a Taxpayer Advocate office outside of your geographical location may result in delays. If you do not hear from us within one week of submitting Form 911, please contact the Taxpayer Advocate office where you originally submitted your request. The Taxpayer Advocate Service will not consider frivolous arguments raised on this form, such as those listed in Notice 2007-30. Frivolous arguments may include arguments that the income tax is illegal or that the IRS has no authority to assess and collect tax. You can find additional examples of frivolous arguments in *Publication 2105, Why do I have to Pay Taxes?* If you use this form to raise frivolous arguments, you may be subject to a penalty of \$5,000.

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 as long as 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 individual 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, please write to: **Internal Revenue Service**, Tax Products Coordinating Committee, Room 6406, 1111 Constitution Ave. NW, Washington, DC 20224.

Instructions for Section I

- 1a. Enter your name as shown on the tax return that relates to this request for assistance.
- 1b. Enter your spouse's name (if applicable) if this request relates to a jointly filed return.
- 2a. Enter your Social Security Number.
- 2b. Enter your spouse's Social Security Number if this request relates to a jointly filed return.
- 3a-d. Enter your current mailing address, including the street number and name, and if applicable, your apartment number, your city, town, or post office, state or possession or foreign country, and ZIP code.
4. Enter your fax number, including the area code.
5. Enter your e-mail address. We may use this to contact you if we are unable to reach you by telephone. We will not, however, use your e-mail address to discuss the specifics of your case.
6. Enter your Employer Identification Number if this request involves a business or non-individual entity (e.g., a partnership, corporation, trust, or self-employed individual).
7. Enter the number of the Federal tax return or form that relates to this request.
For example, an individual taxpayer with an income tax issue would enter Form 1040.

**Instructions for Section I
continue on the next page** }

Instructions for Section I - (Continued from Page 3)

8. Enter the quarterly, annual, or other tax period that relates to this request. For example, if this request involves an income tax issue, enter the calendar or fiscal year; if an employment tax issue, enter the calendar quarter.
9. Enter the name of the individual we should contact. For partnerships, corporations, trusts, etc., enter the name of the individual authorized to act on the entity's behalf. If the contact person is not the taxpayer or other authorized individual, please see the Instructions for Section II.
10. Enter your daytime telephone number, including the area code. If this is a cell phone number, please check the box.
11. Indicate the best time to call you. Please specify a.m. or p.m. hours.
12. Indicate any special communication needs you require (such as sign language). Specify any language other than English.
- 13a. Describe the problem. Specify the actions that the IRS has taken (or not taken) to resolve the problem. If the problem involves an IRS delay of more than 30 days in resolving your issue, indicate the date you first contacted the IRS for assistance in resolving your problem.
- 13b. Please describe the relief/assistance you are requesting. Specify the action that you want taken and that you believe necessary to resolve the problem. Furnish any documentation that you believe would assist us in resolving the problem.
- 14-15. If this is a joint assistance request, both spouses must sign in the appropriate blocks and enter the date the request was signed. If only one spouse is requesting assistance, only the requesting spouse must sign the request. If this request is being submitted for another individual, only a person authorized and empowered to act on that individual's behalf should sign the request. Requests for corporations must be signed by an officer and include the officer's title.

Note: The signing of this request allows the IRS by law to suspend, for the period of time it takes the Taxpayer Advocate Service to review and decide upon your request, any applicable statutory periods of limitation relating to the assessment or collection of taxes. However, it 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 wish to have a representative act on your behalf, you must give him/her power of attorney or tax information authorization for the tax return(s) and period(s) involved. For additional information see Form 2848, Power of Attorney and Declaration of Representative, or Form 8821, Tax Information Authorization, and the accompanying instructions. Information can also be found in Publication 1546, The Taxpayer Advocate Service of the IRS-How to Get Help With Unresolved Tax Problems.

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 that the IRS assigns to a representative after Form 2848 or Form 8821 is filed with an IRS office.

Note: 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 does authorize 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.

Instructions for Section III (For IRS Use Only)

Enter the taxpayers name and taxpayer identification number from the first page of this form.

1. Enter your name.
2. Enter your phone number.
- 3a. Enter your Function (e.g., ACS, Collection, Examination, Customer Service, etc.).
- 3b. Enter your Operating Division (W&I, SB/SE, LMSB, or TE/GE).
4. Enter the Organization code number for your office (e.g., 18 for AUSC, 95 for Los Angeles).
5. Check the appropriate box that best reflects how the need for TAS assistance was identified.
For example, did taxpayer or representative call or write to an IRS function or the Taxpayer Advocate Service (TAS).
6. Enter the date the taxpayer or representative called or visited an IRS office to request TAS assistance. Or enter the date when the IRS received the Congressional correspondence/inquiry or a written request for TAS assistance from the taxpayer or representative. If the IRS identified the taxpayer's issue as meeting TAS criteria, enter the date this determination was made.
7. Check the box that best describes the reason TAS assistance is requested. **Box 9 is for TAS Use Only.**
8. State the action(s) you took to help resolve the taxpayer's problem.
9. State the reason(s) that prevented you from resolving the taxpayer's problem. For example, levy proceeds cannot be returned because they were already applied to a valid liability; an overpayment cannot be refunded because the statutory period for issuing a refund expired; or current law precludes a specific interest abatement.
10. Ask the taxpayer how he or she learned about the Taxpayer Advocate Service and indicate the response here.