



# Advocating for Taxpayers

“I Found My Voice  
At The IRS”

IRS Nationwide

2008

**Tax  
FORUM**

Partners in Tax  
Administration

# Who We Are

- **TAS is an Independent Organization Within the IRS**
- **Created by Restructuring and Reform Act of 1998 (RRA '98)**

# What We Do

- **TAS helps taxpayers resolve problems within the IRS**
- **Recommends changes to prevent the problems**

# Systemic Issue

- Affects MULTIPLE taxpayers
- Relates to IRS policies / procedures
- Requires analysis / legislative changes
- Involves taxpayer rights

# Who Can Submit Issues?

# **Systemic Advocacy Management System (SAMS)**

- **Advocacy issues submitted by IRS employees and external stakeholders**
- **Web-based tracking system**
- **Response sent for each submission**

# Taxpayer Example

- Offer in Compromise acceptance letter did not acknowledge the taxpayer's payment.

# Practitioner Example

- **Revision of Forms 433-A, 433-B and Publication 1854**



# Practitioner & TAS Employee Example

- **Inappropriate processing of Installment Agreements (IA)**
- **TPs placed on IAs with no consent**
- **Existing IAs revised**
- **IAs denied independent review**

# Return Preparer Example

- **IRS information for military personnel**

**Failed to discuss excess Social Security  
Tax being withheld**

**Failed to provide directions on how to  
claim excess Social Security Tax  
withholding**

# Bringing Systemic Issues to TAS




- Use [www.irs.gov/advocate](http://www.irs.gov/advocate)
- Use IRS Form 14411  
*Systemic Advocacy Issue Submission Form*
- Call 1-800-Tax-Form (*1-800-829-3676*)
- Fax to 202-622-3125

### Most Requested Forms and Publications

1. [Form 1040](#)
2. [Form 1040EZ](#)
3. [Form W-4](#)
4. [Form W-9](#)
5. [Form 1040 Tax Tables](#)

[More Forms and Publications](#)

### Online Tools

- [Where's My Refund?](#)  
It's quick, easy and secure
-   
Take the free way.
-   
Fast, Easy & More Accurate.
-   
File, Pay... and More.

[More Online Tools](#)



### Rebate Questions?

Find out whether you're eligible for a stimulus payment and how much you'll get. And check out the payment schedule to see when you'll get it.

### Economic Stimulus Payment Calculator

See if you're eligible for a stimulus payment and how much you can expect to receive.

### Use Free File to Prepare Your Taxes

Free tax preparation and electronic filing available for taxpayers who earn \$54,000 or less.

### Visit 1040 Central

Your first stop for information on tax law changes, publications and tax tips.

### Information About

- [Careers](#)
- [Newsroom](#)
- [Phishing and e-mail Scams](#)
- [Tax Stats](#)
- [Frequently Asked Questions](#)
- [Taxpayer Advocate](#)

### I need to...

<Select One>



**I TAKE CREDIT**  
Earned Income Tax Credit

#### ► Can you take credit?

★ ★ ★  
If you work but don't earn a lot, the EITC may be for you.

#### ► Don't know where to file?

★ ★ ★  
Find the nearest office for your tax return.



### Taxpayer Advocacy Topics

- [Nina E. Olson Testimony](#)
- [Economic Stimulus Payment](#)
- [Contact Your Advocate](#)
- [Low Income Tax Clinics](#)
- [Annual Report to Congress](#)
- [Report a Systemic Problem](#)
- [Taxpayer Advocacy Panel](#)
- [Taxpayer Advocate E-FOIA](#)
- [More Topics ...](#)

### IRS Resources

- [Compliance & Enforcement](#)
- [Contact My Local Office](#)
- [e-file](#)
- [Forms and Publications](#)
- [Frequently Asked Questions](#)
- [News](#)
- [Taxpayer Advocacy](#)
- [Where To File](#)

## Taxpayer Advocate Service

### Taxes: What You Need to Know – Responsibilities & Benefits!

Filing and paying your federal taxes correctly and on time is an important part of living and working in the United States. Understanding the way taxes work and the role of the Internal Revenue Service (IRS) can make it easier to get - and stay - out of tax trouble. This tool kit is an easy-to-read toolkit designed to help people understand taxes.

### Need Help?

As an independent organization within the IRS we help taxpayers resolve problems with the IRS and recommend changes that will prevent the problems.

### Contact the Taxpayer Advocate Service!

Information for contacting your Taxpayer Advocate Service.

### Who May Use The Taxpayer Advocate Service?

If you are experiencing economic harm or seeking help in resolving tax problems that have not been resolved through normal channels, you may be eligible for Taxpayer Advocate Service assistance.

### What Can I Expect From The Taxpayer Advocate Service?

Your assigned Case Advocate will listen to your point of view and will work with you to address your concerns.

### What Information Should I Provide To The Taxpayer Advocate Service?

Important information you should provide your Taxpayer Advocate.

### Low Income Taxpayer Clinics!

LITCs are qualifying organizations that provide representation for free or a nominal fee to low income taxpayers involved in tax disputes with the IRS.

### What Is Systemic Advocacy?

The Taxpayer Advocate Service not only helps individual and business taxpayers settle disputes with the IRS, but also tries to repair the larger, systemic flaws that cause trouble for



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## Systemic Advocacy Management System (SAMS)

"As an independent organization within the IRS, we help taxpayers solve problems with the IRS **and recommend changes that will prevent the problems.**"

To this end, the National Taxpayer Advocate invites taxpayers, practitioners, professional organizations, and all interested Americans to help identify and recommend solutions to problems with the Internal Revenue Service and the tax code. You can do this by submitting advocacy issues to the Taxpayer Advocate Service through SAMS: our new, web-based method of receiving issues, suggestions and ideas, and using them to help reduce or eliminate the burdens facing taxpayers.

**What is SAMS?** SAMS is the Systemic Advocacy Management System; a database of issues and information submitted by IRS employees and the public.

To submit an issue, please click the button below.



# Handling Suggestions

- **Every issue reviewed**
- **Can result in:**
  - **Immediate Intervention**
  - **Advocacy Projects**
- **Can result in an Annual Report to Congress topic**

# Annual Report To Congress

- **Required by law**
- **20 Most Serious Problems Affecting Taxpayers**
- **Legislative Recommendations**
- **Most Litigated Issues**



# Key Legislative Recommendations

## *Some Results*

- **Revised Definition of a Qualifying Child**
- **AMT Patch**
- **Funding for Return Preparation Program**

# Our Partners

*Helping You Find “Your Voice”*

## Taxpayer Advocacy Panel (TAP)

- **1-888-912-1227**
- **[www.improveirs.org](http://www.improveirs.org)**

## Low Income Taxpayer Clinics (LITC)

- **[www.irs.gov/advocate](http://www.irs.gov/advocate)**

# Contact TAS

- **Publication 1546**
- **Case Intake Toll-Free Line**  
**1-877-ASK-TAS-1**  
**(1-877-275-8271)**
- **[www.irs.gov/advocate](http://www.irs.gov/advocate)**

# TAS Resource

- **[www.tax-toolkit.com](http://www.tax-toolkit.com)**

Welcome to *California*



# California Advocates

- **Board of Equalization (BOE)**
- **Employment Development Department (EDD)**
- **Franchise Tax Board**

[www.taxes.ca.gov](http://www.taxes.ca.gov)

*QUESTIONS?*

*&*

**Share Your Examples**

***THANK YOU!***

**For Helping Us  
Help Taxpayers**