



Taxpayer Advocate Service (TAS) "Your Voice At The IRS"

2007

Who We Are



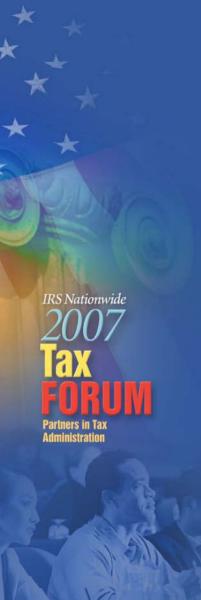
TAS is an IndependentOrganization Within the IRS

Created by Restructuring and Reform Act of 1998 (RRA '98)



What We Do

- Our Mission: We help taxpayers resolve problems with the IRS and recommend changes to prevent the problems
- Avenue for practitioners—We help you help your clients with tax problems
- TAS is a FREE Service



TAS Leadership

Nina E. Olson

National Taxpayer Advocate

Melissa Snell

Deputy National Taxpayer Advocate

Becky Chiaramida

Executive Director, Systemic Advocacy

Randy Swartz (acting)

Executive Director, Case Advocacy



TAS Offices Nationwide

- National Taxpayer Advocate Office
 - Washington, DC
- Local TAS offices in <u>75</u> locations
 - One or more in every state
 - One for District of Columbia
 - One for Puerto Rico
 - One at each IRS campus

When We Get Involved



Most Cases Can and Should Be Resolved Through Normal IRS Channels

"Taxpayer Advocate Service is Not a Second IRS"

Some Normal IRS Channels



Toll-Free Telephone Service 1-800-829-1040 - *Individual* 1-800-829-4933 - *Business*

Taxpayer Assistance Centers www.irs.gov/localcontacts





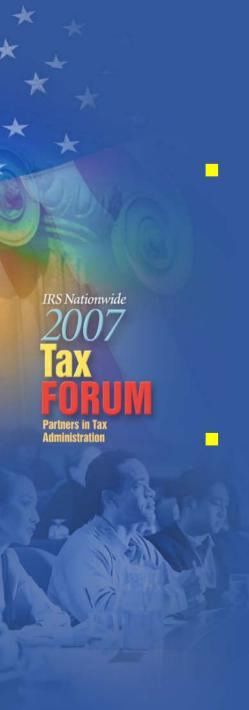
TAS Criteria

Economic

- Suffering Economic Harm
- Facing Adverse Service Action
- Will Suffer Irreparable Injury
- Will Incur Significant Cost

Systemic

- Significant Delay Past Normal Processing Time
- No Response by Promised Date
- System or Procedure Failure



TAS Criteria

Best Interest of the Taxpayer

The manner in which the tax laws are being administered raises considerations of equity, or have 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.



Systemic Advocacy

- Issue affects <u>MULTIPLE</u> taxpayers
- Relates to IRS policies / procedures
- Requires analysis / legislative changes
- Involves taxpayer rights
- Report issues on Systemic Advocacy
 Management System (SAMS)
- Available on Systemic Advocacy web page at: www.irs.gov/advocate

Reports to Congress

Objectives Report and Annual Report

Submitted to Congress without Treasury or IRS review

Reports are posted on the IRS website at: www.irs.gov/advocate



Contact TAS

- FAX! / Telephone
 - -Local Taxpayer Advocates: Publication 1546
- **Toll-Free Line: 1-877-ASK-TAS-1** (1-877-275-8271)
- Form 911 (on the web): www.irs.gov/advocate

Partners In Advocacy

- Low Income Taxpayer Clinics (LITC)
 - -Represents low income taxpayers before the IRS and tax court for free or nominal charge
 - -Find nearest location at: www.irs.gov/advocate
- Taxpayer Advocacy Panel (TAP)
 - -An independent panel of citizen volunteers
 - -1-888-912-1227 or <u>www.improveirs.org</u>

