



# Advancing Advocacy within the IRS

*“How the Taxpayer Advocate  
Service Can Assist You”*

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)**

# **TAS Statutory Authority**

## **IRC §7803 (c)(2)**

- **Assist taxpayers in resolving problems**
- **Identify areas that taxpayers have problems in dealing with IRS**
- **Propose changes in administrative practices**
- **Identify legislative recommendations**

# TAS Criteria

## Economic

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

# TAS Criteria

## Systemic

- **Significant Delay**
- **No Response by Promised Date**
- **System or Procedure Failure**

# TAS Criteria

- **Best Interest of the Taxpayer**
- **Public Policy**

# Case Scenario-Collection

## Facts/Background

- **Self-employed taxpayer has levy on his current contractor income**
- **Due to lack of funds – the taxpayer can't pay for supplies and job related expenses**
- **In addition to balance due, there were unfiled tax returns for 2002-2007**

# Case Scenario-Exam

## Facts/Background

- On February 3, 2008, an individual who filed previously with an Individual Taxpayer Identification Number (ITIN) received a Social Security Number.
- Amended returns were filed claiming EITC for 2004, 2005, and 2006.
- Only the 2005 amended return was processed.



# TAS Authority

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

# TAS Services

- **Free**
- **Confidential**
- **Tailored to meet your needs**
- **Available to all taxpayers:  
Business, Individual, etc.**

# When We Get Involved

Most Cases Can and Should Be Resolved  
Through Normal IRS Channels

*“Taxpayer Advocate Service is  
Not a Second IRS””*

# TAS Offices Nationwide

- **National Taxpayer Advocate Office in Washington, DC**
- **Local TAS offices in 75 locations**

# 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)

# TAS Focus Groups

## TUESDAY

**11:30 am** – Stuffers in IRS Notices

## WEDNESDAY

**9:00 am** – ACS: How We Can Improve It

**11:00 am** – Feedback on TAS Podcast

*QUESTIONS?*

&

**Share Your Experiences**



***THANK YOU!***

**For Helping Us  
Help Taxpayers**