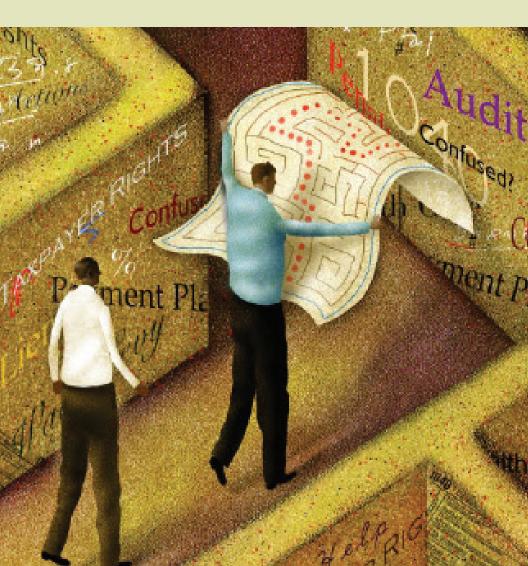
TAXPAYER ADVOCATE SERVICE IS HERE TO HELP

When you come to TAS for help, you will be assigned to one advocate who will be with you at every turn and will know how to navigate the IRS to resolve your client's problem. TAS is independent within the IRS, and is your voice at the IRS. We have offices in every state, the District of Columbia, and Puerto Rico. And our services are always free.



WHEN TO COME TO THE TAXPAYER ADVOCATE SERVICE

First, try to resolve your client's account-related problem with the IRS through normal channels. You may be able to use the tools for tax professionals at **www.irs.gov/taxpros**. These resources include:

- The Practitioner Priority Service at 1-866-860-4259
- Electronic Account Resolution Services
- Transcript Delivery Services

The Taxpayer Advocate Service can assist you if your client:

- Is experiencing financial difficulty.
- Is facing an immediate threat of adverse action.
- Has tried repeatedly to contact the IRS, but no one has responded or has not responded by the date promised.

What we will do to resolve your client's problem:

- Listen impartially.
- Assign an advocate who will help you help your client.
- Give you a direct telephone number to reach your advocate.
- Make sure you understand your client's rights and how to protect them.

HELP US RESOLVE SYSTEMIC PROBLEMS IN TAX LAWS AND PROCEDURES

Systemic Advocacy: The Office of Systemic Advocacy is the organization within TAS that addresses systemic problems. The Office of Systemic Advocacy works with the IRS in a variety of ways to resolve issues. For example, in collaboration with the IRS, we have addressed problems relating to identity theft, penalties, and collection actions. Systemic Advocacy analysts are also involved in developing the National Taxpayer Advocate's Annual Report to Congress.

If you are aware of an IRS process or procedure that may be causing problems for taxpayers, let us know! **Elevate** the issue so we can **alleviate** the problem. You can submit systemic issues to TAS via the Internet. Go to **www.irs.gov/advocate**, click on the link "Report a Systemic Problem," and follow the instructions for submitting an issue to SAMS.

How to contact the Taxpayer Advocate Service:

- Find local office contact information at www.irs.gov/advocate.
- Call toll-free at I-877-ASKTASI (877-275-827I).
- TTY/TTD 1-800-829-4059.
- File Form 911, Request for Taxpayer Advocate Service Assistance (And Application for Taxpayer Assistance Order).
- Ask an IRS employee to complete Form 911 on your client's behalf.

To get a copy of Form 911, or for more information about the Taxpayer Advocate Service, go to **www.irs.gov/advocate**.

ADDITIONAL RESOURCES FOR PRACTITIONERS

Useful Links for Practitioners

www.taxtoolkit.irs.gov This Toolkit provides information on taxpayer rights and responsibilities, options for taxpayers who owe money, provides information on "hot topics," how to submit systemic issues, and more. Our message to taxpayers is:

THE WORST THING YOU CAN DO IS NOTHING AT ALL!

TAS Social Media Sites:

www.youtube.com/TASNTA
www.facebook.com/YourVoiceAtIRS
www.twitter.com/YourVoiceAtIRS

Sign up for IRS e-News subscriptions: www.irs.gov/newsroom/content/0,,id=103381,00.html



