


**Your Voice at the IRS
2008**



**TAXPAYER
ADVOCATE
SERVICE**
YOUR VOICE AT THE IRS

Who We Are

- An Independent Organization Within the IRS
- Created by Restructuring and Reform Act of 1998 (RRA '98)

TAS Leadership

- Nina E. Olson
National Taxpayer Advocate
- Melissa Snell
Deputy National Taxpayer Advocate
- Becky Chlaramida
Executive Director, Systemic Advocacy
- Melvin Ware
Acting Executive Director, Case Advocacy

TAS Offices

- National Taxpayer Advocate Office
 - Washington, DC
- 75 local TAS offices nationwide
 - One or more in every state
 - One in District of Columbia
 - One in Puerto Rico
 - One at each IRS campus

What We Do

- We help taxpayers resolve problems with the IRS and recommend changes to prevent the problems
- We help you help your clients with tax problems
- We provide free and confidential service

When We Get Involved

Most Cases Can and Should Be Resolved Through Normal IRS Channels

*"The Taxpayer Advocate Service
Is Not a Second IRS"*

IRS Contacts

- Practitioner Priority Service
1-866-860-4259
- 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 IRS Action
- Will Suffer Irreparable Injury
- Will Incur Significant Cost

TAS Criteria 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 has 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

10

TAS Authority

- **Taxpayer Assistance Order (TAO)**
- issued by LTA or NTA
- **Taxpayer Advocate Directive (TAD)**
- issued ONLY by NTA

11

Systemic Advocacy

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

12

Bringing Systemic Issues to TAS

- Systemic Advocacy Management System (SAMS)
- Available on Systemic Advocacy page on www.irs.gov/advocate

13

Reports to Congress

- Annual Report and Objectives Report
- Submitted to Congress without Treasury or IRS review
- At www.irs.gov/advocate

14

2007 Annual Report

"I believe taxpayers and tax administration will benefit from an explicit statement of what taxpayers have a right to expect from their government's tax system..."

Nina Olson

15

**2007 Annual Report
Most Serious Problems**

- Impact of Late-Year Tax-Law Changes
- Tax Consequences of Cancellation of Debt

16

**2007 Annual Report
Most Serious Problems**

- Identity Theft Procedures
- Mortgage Verification
- Federal Payment Levy Program Levies on Social Security Benefits

17

**2007 Annual Report
Key Legislative Recommendations**

- Taxpayer Bill of Rights
- Measures to Address Noncompliance in the Cash Economy
- Exempt Organizations
 - Extend advance ruling period in extreme cases
 - Reduce compliance burden on small exempt orgs

18

**2007 Annual Report
Key Legislative Recommendations**

- Home Office Business Deduction
- Eliminate Tax Strategy Patents
- Taxpayer Protection from Third Party Payer Failures

19

FY 2009 Objectives Report

Areas of Emphasis

- Improve IRS procedures to protect victims of tax-related identity theft
- Expand outreach and education on the tax consequences of "cancellation of debt"

20

Partners in Advocacy

Taxpayer Advocacy Panel (TAP)

- Independent panel of citizen volunteers
- Suggests ways of improving IRS
- Contact TAP at 1-888-912-1227 or www.improveirs.org

21

Partners in Advocacy

Low Income Taxpayer Clinics (LITCs)

- Controversies with IRS
- English as a Second Language
- Find the nearest location at www.irs.gov/advocate

22

How To Contact TAS

- FAX or phone Local Taxpayer Advocates listed in Publication 1546
- NTA Case Intake Line: 1-877-777-4778
- Form 911 (Download from Web): www.irs.gov/advocate

23

How To Contact TAS (continued)

Pam Votta, Local LTA, Baltimore, MD
FAX: (410) 962-9340
Tel: (410) 962-~~9337~~ **2082**

Fred Blinn, LTA, Phila. Campus, PA
FAX: (215) 516-2677
Tel: (215) 516-2499

24

Philadelphia Campus TAS Inventory & Top 3 Issues at PSC TAS

- PSC TAS Inventory is 3,075 total cases
- Top 3 Issues at PSC TAS
 1. Correspondence Exam – 496 cases
 2. Underreporter (AUR) – 483 cases
 3. CAWR/FUTA – 464 cases
- The above 3 issues make up 47% of the current PSC TAS open case inventory

35

Questions?

36

Thank You!

For Helping Us Help
Taxpayers

7/21/08

37
