

## VII Appendices

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### Appendix I: Evolution of the Office of Taxpayer Advocate

The Office of the Taxpayer Ombudsman was created by the IRS in 1979 to serve as the primary advocate, within the IRS, for taxpayers. This position was codified in the Taxpayer Bill of Rights (TBOR 1), included in the Technical and Miscellaneous Revenue Act of 1988 (TAMRA).<sup>1</sup> In TBOR 1, Congress added IRC § 7811, granting the Ombudsman (now the National Taxpayer Advocate) the statutory authority to issue Taxpayer Assistance Orders (TAOs) when taxpayers were suffering or about to suffer significant hardships because of the way the Internal Revenue laws were being administered.<sup>2</sup> Further, this section directed the Ombudsman and the Assistant Commissioner (Taxpayer Services) to jointly provide an annual report to Congress about the quality of taxpayer services provided by the IRS. This report was to be delivered directly to the Senate Committee on Finance and the House Committee on Ways and Means.<sup>3</sup>

In 1996, Taxpayer Bill of Rights 2 (TBOR 2) amended IRC § 7802 (the predecessor to IRC § 7803), replacing the Office of the Taxpayer Ombudsman with the Office of the Taxpayer Advocate.<sup>4</sup> The Joint Committee on Taxation set forth the following reasons for change:

To date, the Taxpayer Ombudsman has been a career civil servant selected by and serving at the pleasure of the IRS Commissioner. Some may perceive that the Taxpayer Ombudsman is not an independent advocate for taxpayers. In order to ensure that the Taxpayer Ombudsman has the necessary stature within the IRS to represent fully the interests of taxpayers, Congress believed it appropriate to elevate the position to a position comparable to that of the Chief Counsel. In addition, in order to ensure that the Congress is systematically made aware of recurring and unresolved problems and difficulties taxpayers encounter in dealing with the IRS, the Taxpayer Ombudsman should have the authority and responsibility to make independent reports to the Congress in order to advise the tax-writing committees of those areas.<sup>5</sup>

In TBOR 2, Congress not only established the Office of the Taxpayer Advocate, but also described its functions:

- To assist taxpayers in resolving problems with the IRS;
- To identify areas in which taxpayers have problems in dealings with the IRS;

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1 TAMRA, Pub. L. No. 100-647, Title VI, § 6230, 102 Stat. 3342, 3733 (Nov. 10, 1988).

2 *Id.*

3 *Id.* at 3737.

4 Pub. L. No. 104-168, § 101, 110 Stat. 1452, 1453 (July 30, 1996).

5 *Id.*

- To the extent possible, propose changes in the administrative practices of the IRS to mitigate those identified problems; and
- To identify potential legislative changes which may be appropriate to mitigate such problems.<sup>6</sup>

Congress did not provide the Taxpayer Advocate with direct line authority over the regional and local Problem Resolution Officers (PROs) who handled cases under the Problem Resolution Program (PRP), the predecessor to the Office of the Taxpayer Advocate. At the time of the enactment of TBOR 2, Congress believed it sufficient to require that “all PROs should take direction from the Taxpayer Advocate and that they should operate with sufficient independence to assure that taxpayer rights are not being subordinated to pressure from local revenue officers, district directors, etc.”<sup>7</sup>

TBOR 2 also replaced the joint Assistant Commissioner/Taxpayer Advocate Report to Congress with two annual reports to Congress issued directly and independently by the Taxpayer Advocate.<sup>8</sup> The first report is to contain the objectives of the Taxpayer Advocate for the fiscal year beginning in that calendar year. This report is to provide full and substantive analysis in addition to statistical information and is due no later than June 30 of each calendar year. The second report is on the activities of the Taxpayer Advocate during the fiscal year ending during that calendar year. The report must identify the initiatives the Taxpayer Advocate has taken to improve taxpayer services and IRS responsiveness, contain recommendations received from individuals who have the authority to issue a TAO, describe in detail the progress made in implementing these recommendations, contain a summary of at least 20 of the Most Serious Problems (MSPs) which taxpayers have in dealing with the IRS, include recommendations for such administrative and legislative action as may be appropriate to resolve such problems, describe the extent to which regional PROs participate in the selection and evaluation of local PROs, and include other such information as the Taxpayer Advocate may deem advisable. The stated objective of these reports is “for Congress to receive an unfiltered and candid report of the problems taxpayers are experiencing and what can be done to address them. The reports by the Taxpayer Advocate are not official legislative recommendations of the Administration; providing official legislative recommendations remains the responsibility of the Department of Treasury.”<sup>9</sup>

Finally, TBOR 2 amended IRC § 7811, extending the scope of a TAO, by providing the Taxpayer Advocate with broader authority “to affirmatively take any action as permitted by law with respect to taxpayers who would otherwise suffer a significant hardship as a result of the manner in which the IRS is administering the tax laws.”<sup>10</sup> For the first time, the TAO could specify a time period within which the IRS must act on the order. The statute

6 Pub. L. No. 104-168, § 101(d)(2)(A), 110 Stat. 1452, 1453 (July 30, 1996).

7 Joint Committee on Taxation, General Explanation of Tax Legislation Enacted in the 104<sup>th</sup> Congress, JCS-12-96, 21 (Dec. 18, 1996).

8 Pub. L. No. 104-168, § 101(d)(2)(B), 110 Stat. 1452, 1454 (July 30, 1996).

9 Joint Committee on Taxation, General Explanation of Tax Legislation Enacted in the 104<sup>th</sup> Congress, JCS-12-96, 21 (Dec. 18, 1996).

10 *Id.*

also provided that only the Taxpayer Advocate, the IRS Commissioner, or the Deputy Commissioner could modify or rescind a TAO, and that any official who so modifies or rescinds a TAO must respond in writing to the Taxpayer Advocate with his or her reasons for such action.<sup>11</sup>

In 1997, the National Commission on Restructuring the Internal Revenue Service called the Taxpayer Advocate the “voice of the taxpayer.” In its discussion of the Office of the Taxpayer Advocate, the Commission noted:

Taxpayer Advocates play an important role and are essential for the protection of taxpayer rights and to promote taxpayer confidence in the integrity and accountability of the IRS. To succeed, the Advocate must be viewed, both in perception and reality, as an independent voice for the taxpayer within the IRS. Currently, the national Taxpayer Advocate is not viewed as independent by many in Congress. This view is based in part on the placement of the Advocate within the IRS and the fact that only career employees have been chosen to fill the position.<sup>12</sup>

In response to these concerns, in the IRS Restructuring and Reform Act of 1998 (RRA 98), Congress amended IRC § 7803(c), renaming the Taxpayer Advocate as the National Taxpayer Advocate and mandating that the National Taxpayer Advocate could not be an officer or an employee of the IRS for two years preceding or five years following his or her tenure as the National Taxpayer Advocate (service as an employee of the Office of the Taxpayer Advocate is not considered IRS employment under this provision).<sup>13</sup>

RRA 98 provided for Local Taxpayer Advocates (LTAs) to be located in each state, and mandated a reporting structure for LTAs to report directly to the National Taxpayer Advocate.<sup>14</sup> As indicated in IRC § 7803(c)(4)(B), each LTA must have a phone, fax, electronic communication, and mailing address separate from those of the IRS. The LTA must advise taxpayers at their first meeting of the fact that “the taxpayer advocate offices operate independently of any other Internal Revenue Service office and report directly to Congress through the National Taxpayer Advocate.”<sup>15</sup> Congress also granted the LTAs discretion to not disclose the fact that the taxpayer contacted the Office of the Taxpayer Advocate or any information provided by the taxpayer to that office.<sup>16</sup>

The definition of “significant hardship” in IRC § 7811 was expanded in 1998 to include four specific circumstances:

1. An immediate threat of adverse action;

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11 Pub. L. No. 104-168, § 102, 110 Stat. 1452, 1456 (July 30, 1996).

12 Report of the National Commission on Restructuring the Internal Revenue Service: *A Vision for a New IRS* 48 (June 25, 1997).

13 Pub. L. No. 105-206, § 1102, 112 Stat. 685, 699 (July 22, 1998).

14 *Id.* at 701.

15 IRC § 7803(c)(4)(A)(iii).

16 IRC § 7803(c)(4)(A)(iv).

2. A delay of more than 30 days in resolving taxpayer account problems;
3. The incurring by the taxpayer of significant costs (including fees for professional representation) if relief is not granted; or
4. Irreparable injury to, or a long-term adverse impact on, the taxpayer if relief is not granted.<sup>17</sup>

The Committee Reports make clear that this list is a non-exclusive list of what constitutes significant hardship.<sup>18</sup>

Treasury Regulation § 301.7811-1 had not been updated since it was first published in 1992. Consequently, the regulation contained a definition of “significant hardship” which did not take into account the expansion of the definition that occurred in 1998. In April 2011, the IRS published final regulations under IRC § 7811 so that the regulations now contain a definition of significant hardship consistent with existing law and practice.<sup>19</sup>

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<sup>17</sup> IRC § 7811(a)(2).

<sup>18</sup> See, e.g., H.R. Conf. Rep. No. 105-599, at 215 (1998).

<sup>19</sup> Treas. Reg. § 301.7811-1(a)(4)(ii); 76 FR 18,059 (Apr. 1, 2011).

## Appendix II: Taxpayer Advocate Service Case Acceptance Criteria

As an independent organization within the IRS, TAS helps taxpayers resolve problems with the IRS and recommends changes to prevent future problems. TAS fulfills its statutory mission by working with taxpayers to resolve problems with the IRS.<sup>1</sup> TAS case acceptance criteria fall into four main categories:

### Economic Burden

Economic burden cases are those involving a financial difficulty to the taxpayer: an IRS action or inaction has caused or will cause negative financial consequences or have a long-term adverse impact on the taxpayer.

**Criteria 1:** The taxpayer is experiencing economic harm or is about to suffer economic harm.

**Criteria 2:** The taxpayer is facing an immediate threat of adverse action.

**Criteria 3:** The taxpayer will incur significant costs if relief is not granted (including fees for professional representation).

**Criteria 4:** The taxpayer will suffer irreparable injury or long-term adverse impact if relief is not granted.

### Systemic Burden

Systemic burden cases are those in which an IRS process, system, or procedure has failed to operate as intended, and as a result the IRS has failed to timely respond to or resolve a taxpayer issue.

**Criteria 5:** The taxpayer has experienced a delay of more than 30 days to resolve a tax account problem.

**Criteria 6:** The taxpayer has not received a response or resolution to the problem or inquiry by the date promised.

**Criteria 7:** A system or procedure has either failed to operate as intended, or failed to resolve the taxpayer's problem or dispute within the IRS.

### Best Interest of the Taxpayer

TAS acceptance of these cases will help ensure that taxpayers receive fair and equitable treatment and that their rights as taxpayers are protected.<sup>2</sup>

**Criteria 8:** The manner in which the tax laws are being administered raises considerations of equity, or has impaired or will impair the taxpayer's rights.

<sup>1</sup> Internal Revenue Code (IRC) § 7803(c)(2)(A)(i).

<sup>2</sup> TAS temporarily changed its case acceptance criteria to stop accepting certain systemic burden issues. See TAS Interim Guidance Memorandum (IGM) TAS-13-0913-009, *Reissuance of Interim Guidance on Changes to Case-Acceptance Criteria*, (Sept. 27, 2013) available at: [http://www.irs.gov/file\\_source/pub/foia/ig/spder/TAS-13-0913-009\\_DNTA\\_Sig\[1\].pdf](http://www.irs.gov/file_source/pub/foia/ig/spder/TAS-13-0913-009_DNTA_Sig[1].pdf).

### Public Policy

Acceptance of cases into TAS under this category will be determined by the National Taxpayer Advocate and will generally be based on a unique set of circumstances warranting assistance to certain taxpayers.

**Criteria 9:** The National Taxpayer Advocate determines compelling public policy warrants assistance to an individual or group of taxpayers.

## Appendix III: IRS and TAS Collaborative Efforts

### Affordable Care Act (ACA)

| TAS/IRS Collaborative Team                                  | TAS/IRS Team Objectives  |
|---|--|
| Affordable Care Act Collections                             | <ul style="list-style-type: none"> <li>Selection and collection of individual outstanding debts, which include repayment of Premium Tax Credit or Individual Responsibility Penalties.</li> <li>Selection and collection of employer outstanding debts.</li> <li>Assessable payments or information return penalties.</li> </ul>   |
| Affordable Care Act Information Return Receipt & Processing | <ul style="list-style-type: none"> <li>Revision of tax products and creation of new products.</li> <li>Inbound (Intake) information reporting from issuers, employers, &amp; exchanges.</li> </ul>   |
| Affordable Care Act Notices & Correspondence                | <ul style="list-style-type: none"> <li>Revision of notices &amp; correspondence.</li> <li>Creation of new notice &amp; correspondence products.</li> </ul>   |
| Affordable Care Act Compliance for Businesses               | <ul style="list-style-type: none"> <li>IRC § 4980H Employer Shared Responsibility Provisions.</li> <li>Assessable payment calculation and reconciliation.</li> <li>Validation of employer responses to correspondence</li> <li>Identification of applicable large employers.</li> <li>Monitor steady-state ACA appeals &amp; disputes- Data matching operations.</li> </ul>  |
| Affordable Care Act Compliance for Individuals              | <ul style="list-style-type: none"> <li>Credit eligibility verification and reconciliation.</li> <li>Identification of individuals with coverage and/or exemptions.</li> <li>Pre-refund compliance - Premium Tax Credit.</li> <li>Assessment of Individual Responsibility Payment.</li> <li>Validation of taxpayer responses to penalty assertion.</li> <li>Monitor steady-state ACA appeals &amp; disputes- Data matching operations.</li> </ul> |
| Affordable Care Act Customer Service Operations             | <ul style="list-style-type: none"> <li>Inbound scope and contact handling.</li> <li>Confirm demand assumptions and assistance strategy per channel (web, field assistance, call center).</li> <li>Taxpayer access to ACA tax-related information.</li> </ul>   |
| Affordable Care Act Outreach                                | Move management responsibility for outreach delivery of the ACA Marketplace provisions to the operating divisions from the ACA Program Management Office beginning in summer of FY 2014.   |
| Affordable Care Act Tax Return Processing                   | <ul style="list-style-type: none"> <li>Revision of tax products &amp; creation of new products.</li> <li>Credit eligibility verification and reconciliation at filing.</li> <li>Identification of individuals with coverage and/or exemptions.</li> <li>ACA payment processing &amp; accounting.</li> </ul>  |

### Collections

| TAS/IRS Collaborative Team                          | TAS/IRS Team Objectives   |
|---|---|
| Collection Statute Expiration Date (CSED) Workgroup | <ul style="list-style-type: none"> <li>Identify and review all accounts with the CSED extended 15 years beyond assessment.</li> <li>Determine if the waiver is proper.</li> <li>Report findings and propose resolutions (as appropriate).</li> <li>Resolve accounts.</li> </ul> |
| Enterprise-Wide Employment Tax Program              | <p>The team:</p> <ul style="list-style-type: none"> <li>Emphasizes a collaborative and strategic approach for establishing priorities, goals, and measures for improving employment tax compliance.</li> <li>Includes members from all IRS functions.</li> </ul>                |
| Non-Filer Sub-Team [Executive Committee]            | This is a TAS working group that supports the Executive Steering Committee on Non-Filers.   |

## Examination

| TAS/IRS Collaborative Team                           | TAS/IRS Team Objectives  |
|--|--|
| Amended Return [1040X] Project Team                  | The team reviews the Amended Return 1040X process for gaps in revenue protection and to mitigate or close those gaps.  |
| Correspondence Examination Assessment Project (CEAP) | <ul style="list-style-type: none"> <li>· Improve the taxpayer experience in Correspondence Exam.</li> <li>· Continue to analyze data, develop recommendations, and regularly brief the Commissioner.</li> </ul>  |
| Employment Tax: Third-Party Payers                   | <p>TAS is collaborating with SB/SE Collection Policy and SB/SE Employment Tax Policy to address the effects of misappropriation of employment taxes by third-party payers. The goals are:</p> <ul style="list-style-type: none"> <li>· Improve IRS work processes to allow early interventions and notice to taxpayers about outstanding liabilities.</li> <li>· Issue guidance on case resolution, collection alternatives, and relief available to victims of third-party payer failures.</li> </ul> |

## Taxpayer Support and Education

| TAS/IRS Collaborative Team   | TAS/IRS Team Objectives  |
|--|--|
| Appeals/TAS Advisory Board   | The Board meets quarterly to discuss any Service Level Agreement (SLA) issues as well as any other Appeals-related processing concerns.  |
| Congressional Affairs Program (CAP) Council  | <p>The team is led by Legislative Affairs and includes Governmental Liaisons. The council:</p> <ul style="list-style-type: none"> <li>· Works issues specific to the Congressional Affairs Program.</li> <li>· Issues the <i>Congressional Update</i> newsletter.</li> </ul>   |
| Education and Outreach Leadership Group  | The team provides opportunities for exchanging information, ideas, and points of view between IRS functions.   |
| e-FOIA Internal Management Document / Servicewide Electronic Research Program (IMD/SERP) Process | Servicewide Policy, Directors, Electronic Research (SPDER) and TAS collaborate to encourage IRM authors to apply e-FOIA requirements properly.   |
| Internal Management Documents Council  | <p>This oversight group:</p> <ul style="list-style-type: none"> <li>· Collaborates on and implements strategies related to all IMD activities.</li> <li>· Supports the IRS goal of ensuring the IRM is the official source of all procedures, policy, directives, delegations, and guidelines.</li> </ul>  |
| Intranet Working Group (IWG)   | Discusses issues related to intranet development and deployment.   |
| IRS Nationwide Tax Forums  | <p>This is a servicewide collaborative effort to plan and execute the yearly tax forums. TAS:</p> <ul style="list-style-type: none"> <li>· Works extensively with National Public Liaison to present hot topic seminars for practitioners.</li> <li>· Requested and received funding to bring the Case Resolution Program back for the 2014 tax forums.</li> </ul>   |
| IRS Style Guide Team   | To develop, maintain, and update the style guide used by communicators in servicewide messages or products.  |
| Plain Writing Working Group  | <p>The Plain Writing Act requires all “covered documents” to be written in “clear Government communication that the public can understand and use.” The Plain Writing Working Group:</p> <ul style="list-style-type: none"> <li>· Functions under leadership of Plain Writing Editorial Board.</li> <li>· Randomly samples and reviews “covered documents” that are not otherwise being reviewed for compliance with federal plain language guidelines.</li> </ul>   |
| Professional Development Board (PDB)   | <p>The PDB works to:</p> <ul style="list-style-type: none"> <li>· Develop, implement, and continuously improve a comprehensive professional development program for communications professionals.</li> <li>· This program includes multi-level and specialized skills training, rotational assignments, career management and development, and other activities that enable participants to meet the communications needs of the IRS.</li> </ul>   |
| TAS/SPDER MOU Sub-Group  | The group explores the inclusion of formal clearance procedures in the IRM for letters, notices, forms, and publications. TAS continues to address the IRS’s formal clearance process for many types of IMDs such as forms, pubs, letters, and notices.  |
| Transcripts – Transcript Delivery System (TDS) and Records of Accounts (ROAs)                    | <p>The team is reviewing the entire transcript system to determine what is available for all transcript types.</p> <ul style="list-style-type: none"> <li>· Due to multiple complaints from both IMF and BMF taxpayers, the IRS needs to find out what parts of the system work correctly, which areas do not, and what can be done to fix the problems.</li> <li>· Identify theft victims need accurate transcripts for use for issues such as financial aid for college and mortgage documentation.</li> </ul> |
| Twitter Editorial Board  | The team’s goal is to move the IRS forward on Twitter, helping build a servicewide content strategy and guidelines.  |

## Processing

| TAS/IRS Collaborative Team                    | TAS/IRS Team Objectives   |
|---|---|
| Form 944, <i>Employer’s Annual Tax Return</i> | <ul style="list-style-type: none"> <li>· Reduce burden and simplify employment tax reporting, filing and payment requirements for certain taxpayers.</li> <li>· Reduce administrative cost to the IRS.</li> </ul> |

### Revenue Protection

| TAS/IRS Collaborative Team  | TAS/IRS Team Objectives   |
|---|---|
| Business Master File (BMF) Identity Theft (IDT)   | <ul style="list-style-type: none"> <li>Studies BMF identity theft.</li> <li>Reviews cases to develop a consistent treatment.</li> </ul>   |
| Identity Theft- Return Review Program Transition State Two Milestone Three Requirements / Rules / BPM Validation Sub Team | This subteam of the Return Review Program Team is looking at requirements for transitioning from the Electronic Fraud Detection System to the next state by determining the capabilities of the new system.   |
| Identity Theft Victim Assistance Technical Working Group (TWG)  | <ul style="list-style-type: none"> <li>Gathers identity theft case data.</li> <li>Analyzes the burden on affected taxpayers to recommend improvements to the process.</li> <li>Focuses on areas where procedures are inconsistent or nonexistent.</li> </ul>  |
| Return Integrity & Correspondence Services (RICS) Referral Team   | <ul style="list-style-type: none"> <li>This team was established to address fraud schemes when there is no established or agreed-upon treatment.</li> <li>This collaboration offers TAS, W&amp;I and other business units an opportunity to work together to resolve problems affecting the IRS and taxpayers alike.</li> </ul>     |
| Return Review Program-Customer Requirement Board (CRB) – Executive Steering Committee                                     | <ul style="list-style-type: none"> <li>Modernize the IRS's ability to protect revenue from fraud and other forms of noncompliance at the front end, before the IRS releases a refund.</li> <li>Provide input into the direction of the project, as well as training, education, configuration control, and other issues.</li> </ul> |

### Specialties

| TAS/IRS Collaborative Team  | TAS/IRS Team Objectives  |
|---|--|
| Defense of Marriage Act (DOMA) Implementation of Supreme Court Decision | Task group to identify the scope and changes needed to tax applications and IRS procedures, forms, etc., resulting from the Supreme Court overturning section 3 of DOMA.   |
| Enterprise Risk Management Program                                      | <p>TAS has two liaisons on a joint Enterprise Risk Management Team (ERM) and sub-liaisons representing each major TAS office. In support of the IRS Enterprise Risk Management Program, TAS will develop a process that allows us to:</p> <ul style="list-style-type: none"> <li>Formally identify and manage risks.</li> <li>Reduce operational surprises.</li> <li>Seize opportunities.</li> <li>Support a risk-aware culture.</li> <li>Support identification and management of cross-enterprise risks.</li> </ul>  |
| International Taxpayer Issues   | <p>The International Individual Taxpayer Assistance team (IITA) has the following objectives:</p> <ol style="list-style-type: none"> <li>1) Identify international taxpayer groups with similar characteristics.</li> <li>2) Identify needs of these groups.</li> <li>3) Identify existing channels for assistance for these groups.</li> <li>4) Identify service gaps for these groups.</li> <li>5) Identify risk factors for service gaps.</li> <li>6) Prioritize taxpayer groups and service gaps based upon risk factors.</li> <li>7) Develop solutions and sort them in a priority order based on importance and resources; and</li> <li>8) Involve LB&amp;I and IRS Office of Chief Counsel experts on tax treaties and international law issues.</li> </ol> |

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### Appendix IV: List of Low Income Taxpayer Clinics

Low Income Taxpayer Clinic (LITC) employees and volunteers represent low income taxpayers before the Internal Revenue Service and assist taxpayers in audits, appeals, and collection disputes. LITCs can also help taxpayers respond to IRS notices and correct account problems.

If you are a low income taxpayer who needs assistance in resolving a tax dispute with the IRS and you cannot afford representation, or if you speak English as a second language and need help understanding your taxpayer rights and responsibilities, you may qualify for help from an LITC that provides free or low-cost assistance. Eligible taxpayers must generally have incomes that do not exceed 250 percent of the Federal poverty guidelines published annually by the Department of Health and Human Services.<sup>1</sup> Income ceilings for 2014 are shown below:

**FIGURE VII.1 LITC INCOME CEILING (250% OF POVERTY GUIDELINES)**

| Size of Family                  | 48 Contiguous States, Puerto Rico, and DC. | Alaska    | Hawaii    |
|---------------------------------|--|-----------|-----------|
| 1                               | \$29,175                                   | \$36,450  | \$33,550  |
| 2                               | \$39,325                                   | \$49,150  | \$45,225  |
| 3                               | \$49,475                                   | \$61,850  | \$56,900  |
| 4                               | \$59,625                                   | \$74,550  | \$68,575  |
| 5                               | \$69,775                                   | \$87,250  | \$80,250  |
| 6                               | \$79,925                                   | \$99,950  | \$91,925  |
| 7                               | \$90,075                                   | \$112,650 | \$103,600 |
| 8                               | \$100,225                                  | \$125,350 | \$115,275 |
| For each additional person, add | \$10,150                                   | \$12,700  | \$11,675  |

Although LITCs receive partial funding from the IRS, LITCs, their employees and their volunteers are completely independent of the federal government. Clinics receiving federal funding for the 2014 calendar year are listed below. These clinics are operated by nonprofit organizations or academic institutions.

Low income taxpayers also may be able to receive assistance through a referral system operated by a state bar association, a state or local society of accountants or enrolled agents, or another nonprofit tax professional organization.

This publication is not a recommendation by the IRS that you retain a Low Income Taxpayer Clinic or other similar organization to represent you before the IRS. Contact information for clinics may change, so please check for the most recent information at <http://www.irs.gov/Advocate/Low-Income-Taxpayer-Clinics/Low-Income-Taxpayer-Clinic-Map>.

<sup>1</sup> The Federal Poverty Guidelines: <http://aspe.hhs.gov/poverty/14poverty.cfm>.

**FIGURE VII.2, LOW INCOME TAXPAYER CLINIC LIST**

Type of Clinic: C = Controversy Clinic; E = ESL Clinic; and B = Both Controversy and ESL Clinic

| State     | City                                    | Organization  | Public Phone Numbers         | Type of Clinic                             | Languages Served in Addition to English   |
|-----------|---|---|------------------------------|--|---|
| AK        | Anchorage                               | Alaska Business Development Center  | 800-478-3474<br>907-562-0335 | B  | Yupik, Cupik, Aleut, Inupiaq, Tlingit/Haida, Athabaskan   |
| AL        | Montgomery                              | Legal Services Alabama LITC   | 866-456-4995<br>334-329-0504 | C  | Spanish   |
| AR        | Little Rock                             | UALR Bowen School of Law LITC   | 501-324-9441                 | B  | Spanish   |
|           | Springdale                              | Low Income Taxpayer Clinic at Legal Aid of Arkansas                       | 800-967-9224<br>479-442-0600 | B  | Spanish, Marshallese  |
| AZ        | Chinle                                  | DNA People's Legal Services LITC  | 928-674-5242                 | B  | Navajo  |
|           | Phoenix                                 | Community Legal Services LITC   | 800-852-9075<br>602-258-3434 | B  | Spanish   |
|           | Tucson                                  | Taxpayer Clinic of Southern Arizona                                       | 520-622-2801                 | B  | Spanish, Other languages through interpreter services   |
| CA        | Fresno                                  | Central California Legal Services LITC                                    | 800-675-8001<br>559-570-1200 | B  | Spanish, Hmong, Other languages through interpreter services  |
|           | Los Angeles                             | AIDS Project Los Angeles LITC   | 213-201-1600                 | C  | Spanish, American Sign Language   |
|           | Northridge                              | The Bookstein Tax Clinic  | 818-677-3600                 | B  | Spanish   |
|           | Orange                                  | Chapman University Tax Law Clinic   | 714-628-2535                 | C  | Spanish, Vietnamese, Mandarin   |
|           | San Diego                               | Legal Aid Society of San Diego LITC                                       | 877-534-2524<br>619-471-2746 | C  | Spanish   |
|           | San Diego                               | University of San Diego LITC  | 619-260-7470                 | B  | Spanish   |
|           | San Francisco                           | Asian Pacific Islanders LITC  | 415-567-6255                 | B  | Chinese, Mandarin, Korean, Vietnamese, Tagalog, Japanese, Hindi, Chiu Chow, Thai, Burmese, Russian, Spanish |
|           | San Francisco                           | Bar Association of San Francisco, Justice and Diversity Center            | 415-782-8978                 | C  | Spanish   |
|           | San Francisco                           | Chinese Newcomers Service Center  | 415-421-2111                 | B  | Chinese, Cantonese, Mandarin, Toishen   |
|           | San Jose                                | Santa Clara University School of Law LITC                                 | 408-288-7030                 | C  | Spanish, Vietnamese, Chinese, Other languages through interpreter services                                  |
|           | San Luis Obispo                         | Cal Poly Low Income Taxpayer Clinic                                       | 877-318-6772<br>805-756-2951 | B  | Spanish, Other languages through interpreter services   |
| Santa Ana | Legal Aid Society of Orange County LITC | 800-834-5001<br>714-571-5200  | B                            | All languages through interpreter services |   |
| CO        | Denver                                  | University of Denver Graduate Tax Program LITC                            | 303-871-6331                 | C  | Spanish   |
| CT        | Hamden                                  | Quinnipiac University School of Law LITC                                  | 203-582-3238                 | C  | Spanish   |
|           | Hartford                                | UConn Law School Tax Clinic   | 860-570-5165                 | C  | Spanish, French, Polish, Chinese (Mandarin), Russian, Other languages through interpreter services          |
| DC        | Washington                              | CARECEN ESL Outreach Low Income Taxpayer Clinic                           | 202-382-9799                 | E  | Spanish   |
|           | Washington                              | The Janet R. Spragens Federal Tax Clinic                                  | 202-274-4144                 | C  | All languages through interpreter services  |
|           | Washington                              | University of the District of Columbia David A. Clarke School of Law LITC | 202-274-7300                 | C  | All languages identified in DC Language Access Act  |

| State | City            | Organization  | Public Phone Numbers         | Type of Clinic | Languages Served in Addition to English  |
|-------|-----------------|---|------------------------------|----------------|--|
| DE    | Wilmington      | Delaware Community Reinvestment Action Council LITC               | 877-825-0750<br>302-654-5024 | B              | Spanish, Hindi   |
| FL    | Jacksonville    | Three Rivers Legal Services LITC.                                 | 866-256-8091<br>904-394-7450 | C              | Spanish, Bosnian   |
|       | Miami           | Legal Services of Greater Miami Community Tax Clinic              | 877-715-7464<br>305-576-0080 | B              | Spanish, Haitian Creole  |
|       | Miami           | Sant La LITC  | 305-573-4871                 | E              | French, Haitian Creole   |
|       | Orlando         | Community Legal Services of Mid-Florida LITC                      | 866-886-1799<br>407-841-7777 | B              | Spanish, Creole, Vietnamese, Other languages through interpreter services                    |
|       | Plant City      | Bay Area Legal Services LITC                                      | 800-625-2257<br>813-232-1343 | B              | Spanish, Creole, Other languages through interpreter services                                |
|       | Plantation      | Legal Aid Service of Broward and Collier Counties                 | 954-765-8950<br>239-775-4555 | B              | Spanish, Creole  |
|       | St. Petersburg  | Gulfcoast Legal Services LITC                                     | 800-230-5920<br>727-821-0726 | B              | Spanish, French, German, Italian, Swahili, Other languages through interpreter services      |
|       | Tallahassee     | Legal Services of North Florida LITC                              | 850-385-9007                 | B              | Spanish, Other languages through interpreter services  |
|       | West Palm Beach | Legal Aid Society of Palm Beach County LITC                       | 800-403-9353<br>561-655-8944 | B              | Spanish, Haitian Creole  |
| GA    | Atlanta         | The Philip C. Cook Low-Income Taxpayer Clinic                     | 404-413-9230                 | C              | Spanish  |
| HI    | Honolulu        | Legal Aid Society of Hawaii LITC                                  | 808-536-4302                 | B              | Chinese, Japanese, Korean, Filipino, Chuukese, Other languages through interpreter services. |
| IA    | Des Moines      | Drake University Low Income Taxpayer Clinic                       | 515-271-3851                 | B              | Spanish  |
|       | Des Moines      | Iowa Legal Aid LITC   | 800-532-1275<br>515-243-2151 | B              | All languages through interpreter services   |
| ID    | Boise           | University of Idaho College of Law LITC                           | 877-200-4455<br>208-885-6541 | C              | None   |
|       | Twin Falls      | La Posada Tax Clinic  | 208-735-1189                 | B              | Spanish  |
| IL    | Chicago         | Center for Economic Progress Tax Clinic                           | 888-827-8511<br>312-252-0241 | B              | Spanish, Polish, Chinese   |
|       | Chicago         | Loyola University Chicago School of Law Federal Income Tax Clinic | 312-915-7176                 | C              | None   |
|       | Elgin           | Administer Justice LITC   | 877-778-6006<br>847-844-1100 | B              | Spanish, Other languages through interpreter services  |
|       | Wheaton         | Prairie State Legal Services LITC                                 | 855-829-7757                 | C              | Spanish, Other languages through interpreter services  |
|       | Wheaton         | Prairie State Legal Services LITC                                 | 855-829-7757                 | C              | All languages through interpreter services   |
| IN    | Bloomington     | Indiana Legal Services LITC                                       | 800-822-4774<br>812-339-7668 | C              | All languages through interpreter services   |
|       | Indianapolis    | Neighborhood Christian Legal Clinic                               | 888-243-8808<br>317-429-4131 | B              | Spanish, Chinese, French, Russian, Arabic, Burmese, Karen, Hakha Chin                        |
|       | Valparaiso      | Valparaiso University Law Clinic                                  | 888-729-1064<br>219-465-7903 | C              | Spanish, Chinese, Russian, Polish, Korean  |
| KY    | Erlanger        | Northern Kentucky University LITC                                 | 859-572-5781                 | B              | Spanish  |
|       | Louisville      | Low Income Taxpayer Clinic at the Legal Aid Society, Inc.         | 800-292-1862<br>502-584-1254 | C              | All languages through interpreter services   |
|       | Richmond        | Low Income Tax Clinic at AppalReD Legal Aid                       | 800-477-1394<br>859-624-1394 | C              | All languages through interpreter services   |

| State | City         | Organization   | Public Phone Numbers         | Type of Clinic | Languages Served in Addition to English   |
|-------|--------------|--|------------------------------|----------------|---|
| LA    | Baton Rouge  | Southern University Law Center LITC                  | 225-771-3333                 | C              | None  |
|       | New Orleans  | Southeast Louisiana Legal Services LITC              | 877-521-6242<br>504-529-1000 | C              | Spanish, Vietnamese   |
| MA    | Boston       | Greater Boston Legal Services LITC                   | 800-323-3205<br>617-371-1234 | B              | All languages through interpreter services  |
|       | Springfield  | Springfield Partners LITC                            | 413-263-6500                 | B              | Spanish, Vietnamese   |
|       | Waltham      | Bentley University LITC                              | 800-273-9494<br>781-891-2083 | B              | Spanish, Portuguese, Russian, Chinese, Haitian Creole   |
| MD    | Baltimore    | Maryland Volunteer Lawyers Service LITC              | 800-510-0050<br>410-547-6537 | C              | All languages through interpreter services  |
|       | Baltimore    | University of Maryland Carey School of Law LITC      | 410-706-3295                 | C              | Spanish   |
| ME    | Bangor       | Pine Tree Legal Assistance LITC.                     | 207-942-8241                 | B              | All languages through interpreter services  |
| MI    | Ann Arbor    | University of Michigan LITC                          | 734-936-3535                 | B              | Spanish, Arabic, Korean   |
|       | Detroit      | Accounting Aid Society LITC                          | 866-673-0873<br>313-556-1920 | B              | Spanish, Arabic   |
|       | East Lansing | Alvin L. Storrs Low-Income Taxpayer Clinic           | 517-336-8088                 | B              | All languages through interpreter services  |
| MN    | Minneapolis  | Mid-Minnesota Legal Aid Tax Law Project              | 800-716-2384<br>612-334-5970 | B              | Spanish, Somali, Hmong, Russian, Arabic, Oromo, Amharic, Other languages through interpreter services |
|       | Minneapolis  | University of Minnesota LITC                         | 612-625-5515                 | B              | Somali, Spanish, Hmong  |
| MO    | Kansas City  | Legal Aid of Western Missouri LITC                   | 800-990-2907<br>816-474-6750 | C              | Spanish, Other languages through interpreter services   |
|       | Kansas City  | UMKC - Kansas City Tax Clinic                        | 816-235-6201                 | C              | Spanish, Other languages through interpreter services   |
|       | Springfield  | Missouri State LITC                                  | 417-836-3007                 | B              | Spanish, Chinese, Korean, Other languages through interpreter services                                |
|       | St. Louis    | Washington University School of Law LITC             | 314-935-7238                 | C              | Spanish   |
| MS    | Oxford       | Mississippi Taxpayer Assistance Project              | 888-808-8049                 | C              | All languages through interpreter services  |
| MT    | Helena       | Montana Legal Services Association LITC              | 800-666-6899<br>406-442-9830 | C              | All languages through interpreter services  |
| NC    | Charlotte    | Western North Carolina LITC                          | 800-247-1931<br>704-376-1600 | B              | Spanish, Other languages through interpreter services   |
|       | Durham       | North Carolina Central University School of Law LITC | 919-530-7166                 | C              | Spanish   |
|       | Durham       | Reinvestment Partners ESL Outreach Program           | 919-667-1000                 | E              | Spanish, Arabic   |
| NE    | Omaha        | Legal Aid of Nebraska LITC                           | 877-250-2016<br>402-348-1060 | B              | Spanish, Other languages through interpreter services   |
| NH    | Concord      | Legal Advice and Referral Center LITC                | 800-639-5290<br>603-224-3333 | E              | Spanish, Other languages through interpreter services   |
|       | Concord      | New Hampshire Pro Bono Low-Income Taxpayer Project   | 603-228-6028                 | C              | All languages through interpreter services  |

| State    | City                                    | Organization  | Public Phone Numbers         | Type of Clinic  | Languages Served in Addition to English  |
|----------|---|---|------------------------------|---|--|
| NJ       | Camden                                  | South Jersey Legal Services LITC                                    | 800-496-4578<br>856-964-2010 | C   | Spanish, Other languages through interpreter services  |
|          | Edison                                  | Legal Services of New Jersey Tax Legal Assistance Project           | 888-576-5529<br>732-572-9100 | B   | Spanish, French Creole, Portuguese, Korean, Hindi, Arabic, French, Italian, Other languages through interpreter services |
|          | Jersey City                             | Northeast New Jersey Legal Services LITC                            | 201-792-6363                 | B   | Spanish, Korean, Hindi, Urdu, Hebrew, Other languages through interpreter services                                       |
|          | Newark                                  | Rutgers Federal Tax Law Clinic                                      | 973-353-1685                 | C   | Spanish  |
| NM       | Albuquerque                             | University of New Mexico School of Law Business and Tax Clinic      | 505-277-5265                 | C   | Spanish  |
| NV       | Las Vegas                               | Nevada Legal Services LITC  | 855-657-5489<br>702-386-0404 | B   | Spanish, Korean  |
| NY       | Albany                                  | Legal Aid Society of Northeastern New York LITC                     | 800-462-2922<br>518-462-6765 | C   | All languages through interpreter services   |
|          | Bronx                                   | Legal Services NYC-Bronx LITC                                       | 718-928-3700                 | C   | Spanish, Other languages through interpreter services  |
|          | Brooklyn                                | Bedford-Stuyvesant Community Legal Services                         | 718-636-1155                 | C   | Spanish, Other languages through interpreter services  |
|          | Brooklyn                                | Brooklyn Low Income Taxpayer Clinic                                 | 718-237-5528                 | B   | Spanish, Russian, Haitian Creole, American Sign Language, Other languages through interpreter services                   |
|          | Buffalo                                 | Erie County Bar Association LITC                                    | 800-229-6198<br>716-847-0662 | C   | Spanish  |
|          | Jamaica                                 | Queens Legal Services LITC  | 347-592-2200                 | B   | Spanish, Chinese, Korean, Other languages through interpreter services   |
|          | New York                                | Fordham Law School Tax Litigation Clinic                            | 212-636-7353                 | C   | Spanish  |
|          | New York                                | The Legal Aid Society LITC  | 212-426-3013                 | C   | Spanish, Mandarin Chinese  |
| Syracuse | Syracuse University College of Law LITC | 888-797-5291<br>315-443-4582  | C                            | Spanish, Other languages through interpreter services |  |
| OH       | Akron                                   | Community Legal Aid Service LITC                                    | 800-998-9454                 | B   | Spanish, Other languages through interpreter services  |
|          | Cleveland                               | Friendship Foundation LITC  | 216-961-6005                 | E   | Vietnamese, Kampuchean (Cambodian), Laotian, Spanish, Arabic, Korean, Chinese  |
|          | Cleveland                               | The Legal Aid Society of Cleveland LITC                             | 888-817-3777<br>216-687-1900 | B   | Arabic, French, Mandarin, Russian, Spanish, Swahili, Vietnamese, Other languages through interpreter services            |
|          | Columbus                                | The Low Income Taxpayer Clinic of The Legal Aid Society of Columbus | 877-224-8374<br>614-224-8374 | C   | Spanish, Somali, Russian, American Sign Language, Other languages through interpreter services                           |
|          | Columbus                                | Southeastern Ohio Legal Services LITC                               | 800-859-5888<br>614-221-7201 | C   | All languages through interpreter services   |
|          | Pike-ton                                | Community Action Committee of Pike County LITC                      | 866-820-1185<br>740-289-2371 | C   | All languages through interpreter services   |
|          | Toledo                                  | Advocates for Basic Legal Equality LITC                             | 800-837-0814<br>419-255-0814 | B   | Spanish, Other languages through interpreter services  |
|          | Toledo                                  | Legal Aid of Western Ohio LITC                                      | 800-837-0814<br>419-724-0030 | C   | Spanish, Other languages through interpreter services  |

| State | City           | Organization  | Public Phone Numbers                            | Type of Clinic | Languages Served in Addition to English   |
|-------|----------------|---|---|----------------|---|
| OK    | Oklahoma City  | The LITC at Oklahoma Indian Legal Services  | 800-658-1497<br>405-943-6457                    | B              | All languages through interpreter services  |
| OR    | Gresham        | Catholic Charities El Programa Hispano LITC   | 503-489-6845                                    | B              | All languages through interpreter services  |
|       | Portland       | Legal Aid Services of Oregon LITC   | 888-610-8764<br>503-224-4086                    | B              | Spanish, Mixteco Bajo, Mandarin, Japanese, Other languages through interpreter services                   |
|       | Portland       | Lewis & Clark Low Income Taxpayer Clinic  | 503-768-6500                                    | C              | All languages through interpreter services  |
| PA    | Lancaster      | Central Pennsylvania Federal Tax Clinic   | 800-732-0018<br>717-299-7388 X3911              | B              | Spanish   |
|       | Philadelphia   | PLA's Pennsylvania Farmworker Project LITC  | 888-541-1544<br>215-981-3800                    | E              | Spanish   |
|       | Philadelphia   | Villanova Federal Tax Clinic  | 888-829-2546<br>888-655-4419(s)<br>610-519-4123 | C              | Spanish, Other languages through interpreter services   |
|       | Pittsburgh     | Jewish Family & Children's Service LITC for ESL Taxpayers                             | 412-422-7200                                    | E              | Spanish, French, Portuguese, Burmese, Chinese, Korean, Turkish, Hindi, Vietnamese, Hebrew, Arabic, German |
|       | Pittsburgh     | University of Pittsburgh School of Law Taxpayer Clinic                                | 412-648-1300                                    | C              | Spanish, French, Other languages through interpreter services   |
| RI    | Providence     | Rhode Island Legal Services LITC  | 800-662-5034<br>401-274-2652                    | B              | Spanish, Other languages through interpreter services   |
| SC    | Greenville     | South Carolina Legal Services LITC  | 888-346-5592                                    | B              | All languages through interpreter services  |
| TN    | Memphis        | Memphis Area Legal Services LITC  | 901-523-8822                                    | B              | Spanish   |
|       | Oak Ridge      | Legal Aid Society of Middle Tennessee and the Cumberland's Tennessee Taxpayer Project | 866-481-3669<br>865-483-8454 X240               | B              | Spanish, Other languages through interpreter services   |
| TX    | Bryan          | Lone Star Legal Aid LITC  | 800-733-8394<br>713-652-0077                    | B              | Spanish, Vietnamese, Other languages through interpreter services   |
|       | Ft. Worth      | Legal Aid of Northwest Texas LITC   | 800-955-3959<br>817-336-3943                    | B              | Spanish   |
|       | Houston        | Houston Volunteer Lawyers LITC  | 713-228-0732                                    | B              | Spanish, Mandarin, Vietnamese, Other languages through interpreter services                               |
|       | Lubbock        | Texas Tech University School of Law LITC  | 800-420-8037<br>806-742-4312                    | C              | Spanish   |
|       | San Antonio    | St. Mary's University of San Antonio LITC   | 800-267-4848<br>210-431-5704                    | B              | Spanish, Other languages through interpreter services   |
|       | San Antonio    | Texas Taxpayer Assistance Project   | 888-988-9996                                    | B              | Spanish   |
| UT    | Provo          | LITC - Centro Hispano   | 801-655-0258                                    | B              | Spanish, American Sign Language, Tagalog, Arabic  |
|       | Salt Lake City | University of Utah LITC   | 888-361-5482<br>801-236-8053                    | B              | Spanish   |
| VA    | Arlington      | ECDC Enterprise Development Group LITC  | 703-685-0510                                    | E              | Spanish, Bhutani, Amharic, Vietnamese, Farsi, Arabic  |
|       | Lexington      | Washington & Lee University School of Law Tax Clinic                                  | 540-458-8918                                    | C              | All languages through interpreter services  |
|       | Richmond       | The Community Tax Law Project   | 800-295-0110<br>804-358-5855                    | B              | Spanish, Other languages through interpreter services   |
| VT    | Burlington     | Vermont Low Income Taxpayer Project   | 800-747-5022<br>802-863-5620                    | C              | All languages through interpreter services  |

| State | City       | Organization  | Public Phone Numbers         | Type of Clinic | Languages Served in Addition to English    |
|-------|------------|---|------------------------------|----------------|--|
| WA    | Seattle    | University of Washington Federal Tax Clinic         | 866-866-0158<br>206-685-6805 | B              | Spanish, Russian, Chinese, Korean          |
|       | Spokane    | Gonzaga University School of Law Federal Tax Clinic | 800-793-1722<br>509-313-5791 | C              | All languages through interpreter services |
| WI    | Milwaukee  | Legal Action of Wisconsin LITC                      | 855-502-2468<br>414-274-3400 | C              | Spanish                                    |
|       | Milwaukee  | Legal Aid Society of Milwaukee, Inc.                | 888-562-8135<br>414-727-5326 | C              | Spanish                                    |
|       | Wausau     | Wisconsin Judicare Northwoods Tax Project           | 800-472-1638<br>715-842-1681 | B              | Spanish, Hmong                             |
| WV    | Charleston | Legal Aid of West Virginia, Inc.                    | 866-255-4370<br>304-343-4481 | C              | Spanish                                    |
| WY    | Cheyenne   | Wyoming Low Income Taxpayer Clinic                  | 866-432-9955                 | C              | Spanish, French                            |
|       | Jackson    | Teton County Low Income Taxpayer Clinic             | 307-734-0333                 | E              | Spanish                                    |

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## Appendix V: FY 2015 Taxpayer Advocate Service Operational Priorities

To meet its statutory mission as provided in Internal Revenue Code (IRC) § 7803(c), the Taxpayer Advocate Service (TAS) developed three strategic goals and two strategic foundations to guide its leadership. The strategic goals are:

- Resolve Taxpayer Problems Accurately and Timely;
- Protect Taxpayer Rights and Reduce Taxpayer Burden; and
- Become a Known Taxpayer Advocacy Organization.

The two strategic foundations are:

- Enhance TAS Infrastructure to Improve Taxpayer Interaction; and
- Sustain and Support a Fully-Engaged and Diverse Workforce.

In support of these goals and foundations, TAS identified fifteen (15) operational priorities, short-term actions that aid the organization in achieving its mission.<sup>1</sup>

### Resolve Taxpayer Problems Accurately and Timely

*IRC § 7803(c)(2)(A)(i)*

*In general, it shall be the function of the Office of Taxpayer Advocate to-*

*(i) assist taxpayers in resolving problems with the Internal Revenue Service.*

*IRC § 7803(c)(2)(C)(ii)*

*The National Taxpayer Advocate shall –*

*(ii) develop guidance to be distributed to all Internal Revenue Service officers and employees outlining the criteria for referral of taxpayer inquiries to local offices of taxpayer advocates.*

- **Operational Priority 2015-1** – In collaboration with the IRS, implement revised Operations Assistance Request (OAR) procedures in keeping with the Phase II OAR Study.
- **Operational Priority 2015-2** – Define and develop alternative approaches to systemic burden casework acceptance and assignment to allow the IRS the opportunity to resolve issues first, so long as taxpayers are not harmed by the process; or to allow taxpayers to resolve the issues themselves through information provided by TAS Intake Advocates if the issue lends itself to that approach.
- **Operational Priority 2015-3** – Implement a multi-modal Case Advocacy Customer Comment System to allow for more robust and timely customer responses and the sharing of best practices.

<sup>1</sup> The TAS mission: As an independent organization within the IRS, we help taxpayers resolve problems with the IRS and recommend changes that will prevent the problems.

- **Operational Priority 2015-4** – Provide new or updated advocacy tools and guidance to address emerging issues.
- **Operational Priority 2015-5** – Develop, implement, and communicate TAS engagement activities, including new ways to communicate with the taxpayer (such as secure messaging and virtual services) and establish what customers can expect from TAS and what TAS expects from its customers when addressing tax issues with the IRS.

### Protect Taxpayer Rights and Reduce Burden

*IRC § 7803(c)(2)(A)*

*In general, it shall be the function of the Office of Taxpayer Advocate to—*

*...*

*(ii) identify areas in which taxpayers have problems in dealings with the Internal Revenue Service;*

*(iii) to the extent possible, propose changes in the administrative practices of the Internal Revenue Service to mitigate problems identified under clause (ii); and*

*(iv) identify potential legislative changes which may be appropriate to mitigate such problems.*

- **Operational Priority 2015-6** – Proactively identify issues that may negatively impact taxpayer rights or burden; then, using a tiered research approach, develop alternative advocacy approaches to address the external and internal impact of these issues (e.g., research studies, advocacy projects, updated processing guidelines, Advocacy Issue Teams, etc.).
- **Operational Priority 2015-7** – Increase emphasis on taxpayer rights and taxpayers' understanding of those rights.

### Become a Known Taxpayer Advocacy Organization

*IRC § 7803(c)(2)(C):*

*The National Taxpayer Advocate shall –*

*...;*

*(ii) develop guidance to be distributed to all Internal Revenue Service officers and employees outlining the criteria for referral of taxpayer inquiries to local offices of taxpayer advocates;*

*(iii) ensure that the local telephone number for each local office of the taxpayer advocate is published and available to taxpayers served by the office.*

- **Operational Priority 2015-8** – Develop new tools and use new technology to conduct outreach, education, and research with the goal of expanding awareness of TAS services, with special emphasis on emerging issues and TAS's underserved population.

## Enhance TAS Infrastructure to Improve Taxpayer Interaction

*IRC § 7803(c)(4)(B)*

*Maintenance of independent communications. Each local office of the taxpayer advocate shall maintain a separate phone, facsimile, and other electronic communication access, and a separate post office address.*

*IRC § 7803(c)(4)*

*In general. Each local taxpayer advocate –*

*(iv) may, at the taxpayer advocate’s discretion, not disclose to the Internal Revenue Service contact with, or information provided by, such taxpayer.*

- **Operational Priority 2015-9** – Support IRS Information Technology (IT) and outside vendors in the development, testing and deployment of the Taxpayer Advocate Service Integrated System (TASIS), an efficient and integrated information technology system.
- **Operational Priority 2015-10** – Collaborate with the IRS to develop tools to help TAS employees advocate for taxpayers.
- **Operational Priority 2015-11** – Establish TAS protocol and archival procedures for TAS projects, task forces, and studies, including the establishment of a naming convention hierarchy for an organizational keyword database.

## Sustain and Support a Fully-Engaged and Diverse Workforce

*IRC § 7803(c)(2)(C)–*

*The National Taxpayer Advocate shall –*

*(i) monitor the coverage and geographic allocation of local offices of taxpayer advocates;...;*  
*(iv) in conjunction with the Commissioner, develop career paths for local taxpayer advocates choosing to make a career in the Office of the Taxpayer Advocate.*

- **Operational Priority 2015-12** – Establish a succession plan for TAS that leverages diversity and meets the HR component of TAS’s workload demands.
- **Operational Priority 2015-13** – Develop and test a multi-year strategic training plan that allows the organization to forecast training needs and provides an opportunity for employees to reach their full potential.
- **Operational Priority 2015-14** – Implement solutions identified in employee surveys and group meetings that improve the quality of employee work life.
- **Operational Priority 2015-15** – Define, develop, and test organizational measures or diagnostics for Systemic Advocacy, Case Advocacy, and the Taxpayer Advocacy Panel (TAP).

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## Appendix VI: TAS Performance Measures and Indicators

### RESOLVE TAXPAYER PROBLEMS ACCURATELY AND TIMELY

| Measure                                      | Description  | FY 2014 Target | FY 2014 Actual Mar Cum |
|--|--|----------------|------------------------|
| Overall Quality of Closed Cases <sup>1</sup> | Percent of sampled closed cases meeting timeliness, accuracy, technical, and communication measures.   | 91%            | 90.3%                  |
| Case Accuracy                                | Percent of sampled cases where the taxpayer's problems are resolved completely and correctly throughout all stages of the case, including action planning, TAS involvement, resolution of all issues, addressing of related issues, proper coding, and case factor identification. | 88%            | 86.3%                  |
| Technical Requirements                       | Percent of sampled closed cases where all actions taken by TAS and the IRS are worked in accordance with the tax code, IRM, and technical and procedural requirements.   | 90.5%          | 89.1%                  |
| Recourse or Appeal Rights                    | Percent of sampled closed cases where either recourse, appeal rights, or both (if applicable) was explained if TAS did not provide requested relief.   | 99%            | 98.3%                  |
| Timeliness of Actions                        | Percent of sampled closed cases with timely actions on initial actions, initial contacts, TAO consideration, documentation, and case closure.  | 93%            | 91.8%                  |
| Communication                                | Percent of sampled closed cases where TAS effectively communicates information, requests information, provides appropriate apology, explanation, education, and complete (accurate) correspondence.  | 94%            | 94.2%                  |
| Error-Free Cases                             | Percent of sampled closed cases with no errors on any of the quality attributes that comprise the TAS case quality index.  | Indicator      | 12.7%                  |
| OAR Reject Rate                              | Percent of rejected requests for action to be taken by the IRS.  | 3.0%           | 2.9%                   |
| Customers Satisfied <sup>2</sup>             | Percent of taxpayers who indicate they are very satisfied or somewhat satisfied with the service provided by TAS.  | 90%            | 87%                    |
| Customers Dissatisfied                       | Percent of taxpayers who indicate they are somewhat dissatisfied or very dissatisfied with the service provided by TAS.  | 8%             | 11%                    |
| Solved Taxpayer Problem                      | Percent of taxpayers who indicate the Taxpayer Advocate employee did their best to solve their problems.   | 91%            | 88%                    |
| Relief Granted <sup>3</sup>                  | Percent of closed cases in which full or partial relief was provided.  | Indicator      | 78.3%                  |
| Number of TAOs Issued                        | The number of Taxpayer Assistance Orders (TAOs) issued by TAS.   | Indicator      | 236                    |
| Median - Closed Case Cycle Time <sup>4</sup> | Median time taken to close TAS cases.  | Indicator      | 69 days                |
| Mean - Closed Case Cycle Time                | Mean time taken to close TAS cases.  | Indicator      | 95.8 days              |
| Closed Cases per Case Advocacy FTE           | Number of closed cases divided by total Case Advocacy full-time equivalents (FTEs) realized. (This includes all hours reported to the Case Advocacy organization except Field Systemic Advocacy).  | 152.0          | 114.6                  |
| Closed Cases per Direct FTE                  | Number of closed cases divided by direct Case Advocate FTEs realized.  | 349.0          | 331.7                  |

1 Results for Quality (weighted) and Error-free (unweighted) cases are through February 2014; March results not available at time of this report.

2 Results for Customer Satisfaction are through December 2013; March 2014 results were not available at time of this report.

3 TAS tracks resolution of taxpayer issues through codes entered on TAMIS at the time of closing, and requires case advocates to indicate the type of relief or assistance they provided to the taxpayer. See IRM 13.1.21.1.2.1.2 (Mar. 31, 2011). The codes reflect full relief, partial relief, or assistance provided.

4 This indicator does not include the number of days of reopened cases.

**PROTECT TAXPAYER RIGHTS AND REDUCE BURDEN**

| Measure   | Description   | FY 2014 Target | FY 2014 Actual Mar Cum |
|---|---|----------------|------------------------|
| Accuracy of Closed Advocacy Projects                                  | Percent of correct actions overall in accordance with statute and IRM guidance. This includes accurate identification of the systemic issue and proposed remedy.  | 95%            | 100%                   |
| Timeliness of Actions on Advocacy Projects                            | Percent of all projects with timely actions in accordance with IRM guidance, including contacting the submitter within three business days from assignment, issuing an action plan within 30 calendar days, and working the project with no unnecessary delays or periods of inactivity.  | 80%            | 71.4%                  |
| Quality of Communication on Advocacy Projects                         | Percent of projects where substantive updates were provided to the submitter on the initial contact and subsequent contacts, appropriate coordination, and communication took place with internal and external stakeholders, written communications follow established guidelines, and outreach and education actions taken when appropriate. | 95%            | 100%                   |
| Overall Quality of Closed Immediate Interventions <sup>5</sup>        | Percent of correct actions overall in accordance with statute and IRM guidance. This includes accurate identification of the systemic issue and proposed remedy.  | 88%            | NA                     |
| Systemic Advocacy Management System (SAMS) Review Process Median Days | The median days to complete the SAMS issue review process.  | 40             | 35                     |
| Internal SAMS Customer Satisfaction Survey (CSS) <sup>6</sup>         | Percent of satisfaction of IRS and TAS employees who submit issues to SAMS during the calendar year.  | 73%            | 66%                    |
| Internal Management Document (IMD) Recommendations Made to IRS        | A count of the IMD recommendations made to the IRS. Policy issues influenced due to TAS's IMD review and feedback.  | Indicator      | 453                    |
| IMD Recommendations Accepted by IRS                                   | The percent of TAS's IMD recommendations accepted for implementation by the IRS. Policy issues influenced due to TAS's IMD review and feedback.   | Indicator      | 64%                    |
| Advocacy Efforts Resulting in a Recommendation                        | The percentage of advocacy efforts that result in a recommendation. Advocacy efforts include projects, task forces, and collaborative teams [excludes IMD].   | Indicator      | 50% <sup>7</sup>       |
| Advocacy Effort Recommendations Accepted by IRS                       | The percentage of TAS advocacy effort recommendations accepted by the IRS.  | Indicator      | 100% <sup>8</sup>      |

5 NA is shown to indicate there are zero immediate intervention issues to review.

6 SA CSS results based on responses of Somewhat Agree or Strongly Agree with Q8. "Overall, I am satisfied with the SAMS process for elevating issues."

7 Figure based on six closed advocacy projects and two task forces.

8 Four advocacy projects resulted in a total of eight recommendations, all of which were accepted.

**SUSTAIN AND SUPPORT A FULLY-ENGAGED AND DIVERSE WORKFORCE**

| Measure  | Description  | FY 2014 Target | FY 2014 Actual Mar Cum |
|--|--|----------------|------------------------|
| Employee Satisfaction <sup>9</sup>                               | Percent of employees who are satisfied or very satisfied with their jobs.                            | 80%            | 74%                    |
| Employee Participation <sup>10</sup>                             | Percent of employees who take the employee satisfaction questionnaire.                               | 80%            | 43%                    |
| Continuing Professional Education (CPE) Evaluation <sup>11</sup> | Percent of employees who are satisfied or very satisfied with learning and training provided by TAS. | 82%            | 80.0%                  |

9 The annual IRS Workgroup Questionnaire measures both participation and satisfaction. Results are for 2013. The NTEU did not support the employee satisfaction survey 2011 - 2013, affecting participation.

10 Annual IRS Workgroup Questionnaire.

11 Due to budgetary constraints, TAS has conducted its CPE activities by virtual rather than face-to-face methods each year since FY 2012. The CPE satisfaction rate is from 2013 and was determined by aggregating the evaluations for all three levels of the 2012-2013 TAS Virtual Symposium. TAS is discussing a revision for the CPE Evaluation to determine if there is a more applicable measure for virtual and Continuous Learning efforts.

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## Appendix VII: Glossary of Acronyms

| Acronym      | Definition                                     |
|--------------|--|
| <b>- A -</b> |  |
| ABA          | American Bar Association                       |
| ACA          | Affordable Care Act                            |
| ACE          | Automated Correspondence Exam                  |
| ACS          | Automated Collection System                    |
| ACTC         | Advanced Child Tax Credit                      |
| ADA          | Anti-Deficiency Act                            |
| ALE          | Applicable Large Employer                      |
| AM           | Accounts Management                            |
| AMTAP        | Accounts Management Taxpayer Assurance Program |
| ARC          | Annual Report to Congress                      |
| ASED         | Assessment Statute Expiration Date             |
| <b>- B -</b> |  |
| BMF          | Business Master File                           |
| BMO          | Business Modernization Operations              |
| BOD          | Business Operating Division                    |
| BPMS         | Business Performance Measurement System        |
| BSP          | Business Systems Planning                      |
| <b>- C -</b> |  |
| CA           | Case Advocate                                  |
| CAP          | Congressional Affairs Program                  |
| CDP          | Collection Due Process                         |
| CDW          | Compliance Data Warehouse                      |
| CE           | Continuing Education                           |
| CEAP         | Correspondence Examination Assessment Project  |
| CFO          | Chief Financial Officer                        |
| CI           | Criminal Investigation                         |
| CIS          | Collection Information Statement               |
| CIS          | Correspondence Imaging System                  |
| CMS          | Centers for Medicare and Medicaid Services     |
| CNC          | Currently Not Collectible                      |
| COTS         | Commercial Off the Shelf                       |
| CPA          | Certified Public Accountant                    |
| CPE          | Continuing Professional Education              |
| CRB          | Customer Requirement Board                     |
| CSCO         | Compliance Services Collection Operations      |
| CSED         | Collection Statute Expiration Date             |

| Acronym      | Definition  |
|--------------|---|
| CTO          | Chief Technology Officer                          |
| CTR          | Customer Technical Review                         |
| <b>- D -</b> |   |
| DCI          | Data Collection Instrument                        |
| DDB          | Dependent Data Base                               |
| DDIA         | Direct Deposit Installment Agreement              |
| DIF          | Discriminant Index Function                       |
| DLN          | Document Locator Number                           |
| DOJ          | Department of Justice                             |
| DOMA         | Defense of Marriage Act                           |
| <b>- E -</b> |   |
| EDCA         | Executive Director Case Advocacy                  |
| EEOC         | Equal Opportunity Employment Commission           |
| EFDS         | Electronic Fraud Detection System                 |
| EGTRRA       | Economic Growth and Tax Relief Reconciliation Act |
| EIN          | Employer Identification Number                    |
| EITC         | Earned Income Tax Credit                          |
| EO           | Exempt Organizations                              |
| EO-EIC       | Exempt Organizations Emerging Issues Committee    |
| EP/EO        | Exempt Plan/Exempt Organization                   |
| ERM          | Enterprise Risk Management                        |
| ETR          | Executive Technical Review                        |
| <b>- F -</b> |   |
| FATCA        | Foreign Account Tax Compliance Act                |
| FBAR         | Report of Foreign Bank and Financial Accounts     |
| FCR          | Federal Case Registry                             |
| FDIC         | Federal Deposit Insurance Corporation             |
| FEC          | Federal Election Commission                       |
| FINCEN       | Federal Crimes Enforcement Network                |
| FOIA         | Freedom of Information Act                        |
| FPLP         | Federal Payment Levy Program                      |
| FTE          | Full-Time Equivalent                              |
| FY           | Fiscal Year                                       |
| <b>- G -</b> |   |
| GAO          | Government Accountability Office                  |
| GDP          | Gross Domestic Product                            |
| GOTV         | Get Out the Vote                                  |
| <b>- H -</b> |   |

| Acronym | Definition  |
|---------|---|
| HCTC    | Health Coverage Tax Credit  |
| HHS     | Department of Health and Human Services   |
| - I -   |   |
| IA      | Installment Agreement   |
| IA      | Intake Advocate   |
| IAT     | Integrated Automated Technology   |
| ICS     | Integrated Collection System  |
| IDRS    | Integrated Data Retrieval System  |
| IDT     | Identity Theft  |
| IGM     | Interim Guidance Memoranda  |
| IMD     | Internal Management Document  |
| IMF     | Individual Master File  |
| IP PIN  | Identity Protection Personal Identification Number  |
| IPSU    | Identity Protection Specialized Unit  |
| IPU     | Internal Procedural Updates   |
| IRC     | Internal Revenue Code   |
| IRDM    | Information Reporting and Document  |
| IRM     | Internal Revenue Manual   |
| IRS     | Internal Revenue Service  |
| ISRP    | Individually Shared Responsibility Payment  |
| IT      | Information Technology  |
| ITAP    | Internal Technical Advisor Program  |
| ITIN    | Individual Taxpayer Identification Number   |
| IWG     | Intranet Working Group  |
| IVO     | Integrity & Verification Operations (formerly Accounts Management Taxpayer Assurance Program (AMTAP)) |
| - J -   |   |
| JCT     | Joint Committee on Taxation   |
| JRC     | June Report to Congress   |
| - L -   |   |
| LB&I    | Large Business & International  |
| LIF     | Low Income Filter   |
| LITC    | Low Income Taxpayer Clinic  |
| LOS     | Level of Service  |
| LTA     | Local Taxpayer Advocate   |
| - M -   |   |
| MeF     | Modernized e-File   |
| MOU     | Memorandum of Understanding   |
| MSP     | Most Serious Problem  |

| Acronym      | Definition                                   |
|--------------|--|
| <b>- N -</b> |  |
| N/A          | Not Applicable                               |
| NFTL         | Notice of Federal Tax Lien                   |
| NRP          | National Research Program                    |
| NTA          | National Taxpayer Advocate                   |
| NTEU         | National Treasury Employees Union            |
| <b>- O -</b> |  |
| OAR          | Operations Assistance Request                |
| OD           | Operating Division                           |
| OIC          | Offer in Compromise                          |
| OMB          | Office of Management and Budget              |
| OOC          | Out of Cycle                                 |
| OPR          | Office of Professional Responsibility        |
| OTC          | Office of Taxpayer Correspondence            |
| OUO          | Official Use Only                            |
| <b>- P -</b> |  |
| PARC         | Political Activity Referral Committee        |
| PCIC         | Primary Case Issue Code                      |
| PDB          | Professional Development Board               |
| PDIA         | Payroll Deduction Installment Agreement      |
| PIN          | Personal Identification Number               |
| PMO          | Project Management Office                    |
| POA          | Power of Attorney                            |
| POC          | Proof of Concept                             |
| PPIA         | Partial Payment Installment Agreement        |
| PRO          | Problem Resolution Officer                   |
| PRP          | Problem Resolution Program                   |
| PTC          | Premium Tax Credit                           |
| PTIN         | Preparer Tax Identification Number           |
| Pub. L. No.  | Public Law Number                            |
| <b>- Q -</b> |  |
| QC           | Qualifying Child                             |
| Qtr          | Quarter                                      |
| <b>- R -</b> |  |
| Rev. Proc.   | Revenue Procedure                            |
| RICS         | Return Integrity and Correspondence Services |
| RO           | Revenue Officer                              |
| ROI          | Return on Investment                         |

| Acronym      | Definition  |
|--------------|---|
| ROO          | Review of Operations                                    |
| RRA 98       | IRS Restructuring and Reform Act of 1998                |
| RRB          | Risk Review Board                                       |
| RRP          | Return Review Program                                   |
| RSED         | Refund Statute Expiration Date                          |
| <b>- S -</b> |   |
| SA           | Systemic Advocacy                                       |
| SAMS         | Systemic Advocacy Management System                     |
| SBHCTC       | Small Business Health Care Tax Credit Estimator         |
| SB/SE        | Small Business/Self-Employed Division                   |
| SEP          | Simplified Employee Pension                             |
| SERP         | Servicewide Electronic Research Program                 |
| SLA          | Service Level Agreement                                 |
| SME          | Subject Matter Expert                                   |
| SNOD         | Statutory Notice of Deficiency                          |
| SP           | SharePoint  |
| SPDER        | Servicewide Policy, Directives, and Electronic Research |
| SPOC         | Single Point of Contact                                 |
| SSA          | Social Security Administration                          |
| SSN          | Social Security Number                                  |
| Stat.        | Statute   |
| <b>- T -</b> |   |
| TAC          | Taxpayer Assistance Center                              |
| TAD          | Taxpayer Advocate Directive                             |
| TAMIS        | Taxpayer Advocate Management Information System         |
| TAMRA        | Technical and Miscellaneous Revenue Act of 1988         |
| TANF         | Temporary Assistance to Needy Families                  |
| TAO          | Taxpayer Assistance Order                               |
| TAP          | Taxpayer Advocacy Panel                                 |
| TAS          | Taxpayer Advocate Service                               |
| TASIS        | Taxpayer Advocate Service Integrated System             |
| TBOR         | Taxpayer Bill of Rights                                 |
| TCE          | Tax Counseling for the Elderly                          |
| TDS          | Transcript Delivery System                              |
| TEDS         | Tax Exempt Determination System                         |
| TE/GE        | Tax Exempt and Government Entities Division             |
| TF & P       | Tax Forms and Publications                              |
| TIGTA        | Treasury Inspector General for Tax Administration       |

| Acronym     | Definition                        |
|-------------|-----------------------------------|
| TPP         | Taxpayer Protection Program       |
| Treas. Reg. | Treasury Regulation               |
| TY          | Tax Year                          |
| TWG         | Technical Working Group           |
| - U -       |                                   |
| UBTI        | Unrelated Business Taxable Income |
| U.S.        | United States                     |
| USTC        | United States Tax Court           |
| - V -       |                                   |
| VITA        | Volunteer Income Tax Assistance   |
| - W -       |                                   |
| W&I         | Wage & Investment                 |