

## 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;
- To the extent possible, propose changes in the administrative practices of the IRS to mitigate those identified problems; and

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 Joint Committee on Taxation, General Explanation of Tax Legislation Enacted in the 104th Congress, JCS-12-96, 20 (Dec. 18, 1996).

- 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 details 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 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

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 104th 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 104th Congress, JCS-12-96, 21 (Dec. 18, 1996).

10 *Id.*

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 to the IRS 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;
2. A delay of more than 30 days in resolving taxpayer account problems;

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).

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 which is 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

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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>

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<sup>1</sup> 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-13-0912-019, *Reissuance of Interim Guidance on Changes to Case-Acceptance Criteria*, (Sept. 25, 2012) available at: [http://www.irs.gov/file\\_source/pub/foia/ig/spder/TAS-13-0912-019.pdf](http://www.irs.gov/file_source/pub/foia/ig/spder/TAS-13-0912-019.pdf).

**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.

### **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

IRS/TAS Collaboration Team Name	IRS/TAS Team Objectives	Collaborative Teams Status Update
Affordable Care Act (ACA) Web Team	The objective is to develop an ACA web strategy that leverages the advantages of the new IRS.gov platform while effectively addressing the tax-related ACA needs of internal and external stakeholders.	New team.
Integrity & Verification Operations (IVO)	This task force replaces the Accounts Management Taxpayer Assurance Program (AMTAP) team and works to resolve systemic problems that cause backlogs and delays.	The team meets regularly to discuss current issues (elevated through SAMS, email and phone), and procedural and IRM changes.
Appeals/TAS Advisory Board	The Board meets quarterly to discuss any Service Level Agreement (SLA) issues as well as any other general Appeals-related processing concerns.	The team meets regularly to discuss issues in TAS casework and changes in Appeals processes. TAS and Appeals are preparing training on the Appeals OAR process. EDCA is taking the lead on this project. Appeals will measure its effectiveness by a reduction in the OAR rejection rate.
Business Master File (BMF) Identity Theft (IDT)	The team studies BMF identity theft.	The team is comprised of three sub-teams, one to develop the definition of BMF IDT, a second to develop a BMF identity theft affidavit form (now complete), and a third reviewing BMF IDT cases to develop a consistent treatment process; there are no IRM procedures for BMF IDT cases.
BMF Refundable Credits Team [Entity Fabrication]	The team will focus on BMF Entity Credit Fabrication and its impact on other business operations.	In the near future, the team will have its kick-off meeting to develop the project overview, charter, scope, and preliminary data. We are also conducting pre-analysis for the project.
Business Unit SharePoint 2010 Migration Team	The team discusses the IRS's strategy and requirements for migrating from SharePoint 2003 to SharePoint 2010.	TAS participates on a monthly conference call to support migration guidelines, requirements, and milestones.
Congressional Affairs Program (CAP) Council	The team is led by Legislative Affairs and includes Governmental Liaisons. The council works issues specific to the Congressional Affairs Program and issues the Congressional Update newsletter.	Legislative Affairs, Governmental Liaison, and TAS make up this team, which meets quarterly to discuss mutual issues relative to the Congressional Affairs Program. The newsletter team meets monthly to review, edit, and approve articles for the electronic newsletter issued to congressional offices. TAS articles appear in the newsletter as appropriate.
Correspondence Examination Assessment Project (CEAP)	The objective is to improve the taxpayer experience in Correspondence Exam. It includes representatives from W&I and SB/SE campuses, Appeals, TAS, and Communications. The CEAP continues to analyze data develop recommendations, and regularly brief the Commissioner.	Formed five sub-teams: <ol style="list-style-type: none"> <li>1. Exam metrics</li> <li>2. Correspondence examination process</li> <li>3. Resource alignment to inventory mix</li> <li>4. First-time resolution</li> <li>5. Maximize electronic communications.</li> </ol>
Collection Statute Expiration Date (CSED) Workgroup	Identify and review all accounts with the CSED extended 15 years beyond assessment; determine if the waiver is proper; report findings and propose resolutions (as appropriate); and resolve accounts.	The group is comprised of an SB/SE Collection Policy Director and Policy Staff Analysts as well as TAS Analysts and an Attorney Advisor. The group has met often, usually at least monthly, and agreed to parameters for types of accounts that can be removed / abated; those that should not qualify, i.e., Criminal Investigation cases, etc. The group has been researching all the legal and procedural methods to implement bulk changes on those accounts.
Education and Outreach Leadership Group	The team provides opportunities for exchanging information, ideas, and points of view between IRS functions	The team meets monthly with different business units hosting the calls each month.
e-FOIA Internal Management Document / Servicewide Electronic Research Program (IMD/SERP) Process	Servicewide Policy, Directors, and Electronic Research (SPDER) and TAS collaborate to encourage IRM authors to apply e-FOIA requirements properly.	TAS IMD SPOC (Single Point of Contact) is working with SPDER to ensure all IMD authors are properly applying the e-FOIA tool to SERP procedural updates. This will improve the accuracy of IMD reviews sent to TAS to review for taxpayer burden/rights issues.

IRS/TAS Collaboration Team Name	IRS/TAS Team Objectives	Collaborative Teams Status Update
Employment Tax: Third-Party Payers	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 goal is to improve IRS work processes to allow early interventions and notice to taxpayers about outstanding liabilities, and to issue guidance on case resolution, collection alternatives, and relief available to victims of third-party payer failures.	TAS reported on the status of the IRS's efforts to implement dual notices, explaining that it has been nearly five years since the National Taxpayer Advocate recommended the use of dual confirmation letters when a Payroll Service provider (PSP) changes a client's address without proper authorization. TAS explained that, while the IRS and TAS have collaborated on a number of options, none have been implemented. TAS also recommended that the IRS establish ascertainable timeframes for beginning the use of dual address change letters alerting taxpayers that a PSP has initiated a change of address, including email or text message notifications to taxpayers who consent in a special field on employment tax returns. TAS is awaiting the IRS's formal response.
Enterprise-Wide Employment Tax Program	The team emphasizes a collaborative and strategic approach for establishing priorities, goals, and measures for improving employment tax compliance. The team includes members from all IRS functions.	The team continues to meet and collaborate on employment tax issues.
Form 944, Employer's Annual Tax Return	The IRS launched the Form 944, Employer's Annual Tax Return program as a customer-friendly initiative to reduce burden and simplify employment tax reporting, filing and payment requirements for certain taxpayers and reduce administrative cost to the IRS. When the program started in 2006, it was mandatory. Taxpayers could only opt out if they e-filed or expected to have a payroll tax of more than \$1,000.	The team continues to work with SB/SE to address Form 944 concerns.
Identity Theft- Return Review Program (RRP) Transition State Two (TS2) Milestone Three (MS3) Requirements / Rules/ BPM Validation Sub Team	This is a subteam of the Return Review Program Team. The sub team is looking at requirements for transitioning from the EFDS system to the next state by determining the capabilities of the new system.	The team meets regularly to discuss system design and capabilities.
Identity Theft Victim Assistance Technical Working Group (TWG)	The cross-functional team gathers identity theft case data and analyzes the burden on affected taxpayers to recommend improvements to the process. The team focuses on areas where procedures are inconsistent or nonexistent.	The group meets regularly to address specific technical issues identified by SAMS submissions and TAS casework.
Internal Management Documents Council	This oversight group collaborates on and implements strategies related to all IMD activities. The Council supports the IRS goal of ensuring the IRM is the official source of all procedures, policy, directives, delegations, and guidelines. The continuing actions for TAS are: <ol style="list-style-type: none"> <li>1. Attend meetings.</li> <li>2. Raise issues that affect TAS.</li> <li>3. Establish a dialogue with other IMD coordinators.</li> <li>4. Discuss IMD process revisions, including related forms and websites.</li> </ol>	TAS and SPDER formed a subgroup to improve the eFOIA determinations made by IRM authors. This will drive more IMD reviews to TAS when the operating divisions include changes that affect taxpayers. Additionally, TAS raised an issue involving W&I's practice of issuing SERP alerts containing new instructions to staff. SERP alerts are not intended to convey new instructions to staff; rather, the IRM author should issue Interim Guidance. The W&I author of the SERP alert rescinded it and issued interim guidance.

IRS/TAS Collaboration Team Name	IRS/TAS Team Objectives	Collaborative Teams Status Update
International Individual Taxpayer Assistance team	<p>The International Individual Taxpayer Assistance team (IITA) has the following objectives:</p> <ol style="list-style-type: none"> <li>1) 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>	<p>Working through sub-teams and meeting monthly, the IITA is:</p> <ul style="list-style-type: none"> <li>• Identifying the most common questions from international customers and developing answers to approximately 40 of these questions. These FAQ's will be posted on IRS.gov.</li> <li>• In close cooperation with IRS Online Services, reviewing and updating over 130 IRS.gov pages pertaining to international taxpayers, and making them more accessible.</li> <li>• Investigating measurement tools of web page traffic and developing content-based survey questions to identify changes in taxpayer behavior and compliance.</li> <li>• Identifying IRS notices that burden international taxpayers (e.g., ones that give taxpayers less than 21 days to respond, an insufficient amount of time for taxpayers located abroad).</li> <li>• The team is working with administrators of Tax Map, an IRS-developed tax law discovery tool to add additional international search words and topics that will refer taxpayers to appropriate information on IRS.gov.</li> <li>• The team is verifying that all IRS forms and publications are available through IRS.gov, with the intended next step of exploring the feasibility of making some forms and publications available to groups not able to access them online.</li> <li>• The team is working with Online Services in assessing the benefits and feasibility of future virtual service delivery via technologies such as kiosks, Facetime, and Skype.</li> </ul>
Intranet Working Group (IWG)	<p>TAS participates on the Servicewide IWG, which discusses issues related to intranet development and deployment.</p>	<p>The group works on specific tasks to support the intranet including metadata search, taxonomy, software applications for deployment, and development and enhancements for future intranet releases. This team meets quarterly.</p>
IRM Lean Six Sigma Servicewide Project	<p>The team is working a Lean Six Sigma project on the IMD clearance process.</p>	<p>TAS is a participant in the Lean Six Sigma (LSS) pilot to improve timeliness of IMD reviews and make the IMD process more efficient. TAS is advocating for the adoption of SharePoint technology to expedite the IMD review, and has developed a prototype.</p>
IRS Style Guide Team	<p>Team developed, maintains, and updates the style guide used by communicators in servicewide messages or products.</p>	<p>The Style Guide is an active resource for IRS communicators. The team updates the guide as needed.</p>
Twitter Editorial Board	<p>The team's goal is to move the IRS forward on Twitter, helping build a servicewide content strategy and guidelines.</p>	<p>The group meets regularly, sharing information and best practices.</p>
IRS University Team	<p>IRS University consolidates internal and external leadership training resources to make it easier for leaders to locate the tools they need.</p>	<p>The team meets regularly to discuss and coordinate training initiatives.</p>

IRS/TAS Collaboration Team Name	IRS/TAS Team Objectives	Collaborative Teams Status Update
Manual Refund-Duplicate Refund Deficiencies	The Government Accountability Office (GAO) and the Treasury Inspector General for Tax Administration (TIGTA) reported a number of deficiencies in the IRS's internal control over processing manual tax refunds. GAO also identified duplicate payments of claims associated with the First-Time Homebuyer Credit (FTHBC) in FY 2010. Because of the persistent deficiencies in processing manual refunds, coupled with the duplicate payments associated with FTHBC claims, GAO declared a significant deficiency in the IRS's internal control over tax refund disbursements. This significant deficiency increases the risk that the IRS may pay out duplicate tax refunds to which individuals or businesses are not entitled and which the IRS must spend resources attempting to recover.	This servicewide corrective action plan addresses the reported deficiencies and will substantially strengthen controls through increased monitoring, documentation, reviews, training and automated controls.
Non-Filer Sub-Team [Executive Committee]	This is a TAS working group that supports the Executive Steering Committee on Non-Filers.	The team meets quarterly to discuss non-filer issues.
Plain Writing Working Group	The Plain Writing Act requires all "covered documents" to be written in "clear Government communication that the public can understand and use." Covered documents are documents that: <ul style="list-style-type: none"> <li>· Are necessary for obtaining any federal government benefit or service, or filing taxes (e.g., tax forms or benefit applications)</li> <li>· Provide information about any federal government benefit or service (e.g., handbooks for Medicare or Social Security recipients) or</li> <li>· Explain to the public how to comply with a requirement that the federal government administers or enforces (e.g., guidance on how to prepare required reports or comply with safety requirements).</li> </ul>	The Plain Writing Working Group functions under the leadership of the Plain Writing Editorial Board to randomly sample and review "covered documents" that are not currently being reviewed for compliance with the Federal Plain Language Guidelines.
Professional Development Board (PDB)	The PDB works to develop, implement, and continuously improve a comprehensive professional development program for communications professionals. This includes multi-level and specialized skills training, rotational assignments, career management and development, and other activities that will enable participants to deliver the communications needs of the IRS.	The group continues the continuous learning process in an efficient, cost-effective manner. The PDB is delivering monthly sessions via CENTRA and other remote methods and is developing a virtual CPE for servicewide communicators.
Return Integrity & Correspondence Services (RICS) Referral Team	W&I has created a team to establish treatments for fraud schemes when there is no agreed-upon treatment.	This collaboration offers TAS, W&I and other business units an opportunity to work together to resolve problems affecting the IRS and taxpayers alike.

IRS/TAS Collaboration Team Name	IRS/TAS Team Objectives	Collaborative Teams Status Update
Return Review Program-Customer Requirement Board (CRB)	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. This cross-functional team provides input into the direction of the project, as well as training, education, configuration control, etc.	<p>The Return Review Program (RRP) replaced the Electronic Fraud Detection System (EFDS) and provides new capabilities to:</p> <ul style="list-style-type: none"> <li>· Detect additional fraudulent return claims;</li> <li>· Integrate legacy systems;</li> <li>· Automate manual processes;</li> <li>· Provide flexibility to support changing business needs;</li> <li>· Select treatments based on available resources;</li> <li>· Enable use of additional treatments to effect pre-refund compliance;</li> <li>· Support analysis and case processing needs of both civil and criminal investigation employees; and</li> <li>· Reduce the percentage of non-fraudulent refund claims frozen by the IRS.</li> </ul> <p>The team has focused on investigating the causes and cures of refund fraud. The team has narrowed its focus to a small segment of the tax return preparer community that defrauds taxpayers and the IRS by inflating deductions and credits, and then directing refunds to bank accounts under the preparers' control without the taxpayers' knowledge. The team is also looking into the increase in stolen identities and the tax returns claiming fraudulent refunds. The team also is looking at gaps in IRS procedures and discrepancies in the treatment of stolen paper refunds vs. stolen direct-deposit refunds.</p>
TAS Training for IRS Employees	Delivery of TAS overview and case studies to IRS compliance employees (Collection, Appeals and LB & I)	Continue to deliver TAS training to new Large Business and International (LB&I) employees. This team is becoming less active due to reduced hiring and because the IRS is no longer taking the "corporate" approach to new hire training. Each business unit is now responsible for arranging its own orientation.
TAS/SPDER MOU Sub-Group	The group plans to explore the inclusion of formal clearance procedures in the IRM for letters, notices, forms, and publications.	TAS has concerns about the IRS's formal clearance procedures many types of IMDs such as forms, pubs, letters, and notices. This has been a problem for TAS, as there are no defined procedures for clearing these documents in the IRM.
IRS Nationwide Tax Forums	This is a servicewide collaborative effort to plan and execute the tax forums on a yearly basis. TAS works extensively with National Public Liaison to present hot topic seminars for practitioners.	In past years, as "owner" of the Case Resolution Program, TAS worked with SBSE, W&I, IT, and Appeals to provide resolutions for difficult cases. This year, the IRS has removed the program from the Tax Forum plans. For the second year in a row, there is no IRS/TAS presence in the exhibit hall, and no IRS/TAS focus groups at the forums.
Third-Party Contact (TPC) Program	<p>The team is charged with reviewing the organizational and functional roles and responsibilities with respect to the TPC program. The team is to examine:</p> <ol style="list-style-type: none"> <li>1. Compliance with statutory requirements;</li> <li>2. Oversight, review and reporting provisions;</li> <li>3. Training needs; and</li> <li>4. Optimal use of resources</li> </ol>	The group put together a revised IRM, Training Materials, etc. The team approved their final report in June 2012. The team lead (an SB/SE Collection Analyst) briefed the director of Collection Policy, who has been in touch with Exam. The team presented the report to other BOD executives in early FY 2013.
Transcripts – Transcript Delivery System (TDS) and Records of Accounts ROAs	The team is reviewing the entire transcript system to determine what exactly is available for all transcript types. 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 don't, and what can be done to fix the problems. Identity theft victims must be able to obtain accurate transcripts for use for such issues as financial aid for college and mortgage documentation.	Banking regulations will change in 2014, allowing for more flexibility in documents that will be accepted as proof of income for mortgage applications. The Small Business Administration and Federal Student Aid organizations have fewer legal obstacles and the FSA has been receptive to options other than the tax return transcript. There are two work requests out to fix some of the transcript problems. Practitioner Priority Service (PPS) users will be able to request a transcript using their Form 8821, Tax Information Authorization. The Transcript IRM 21.2.3 is being revised and is expected to be published sometime during the summer of 2013.
U.S. Postal Service Intercepted Mail	W&I has established a team to look at intercepted mail/refunds/debit cards from third parties, mainly by the USPS, and work on establishing a treatment process.	This collaboration offers TAS, W&I, and other business units an opportunity to work together to resolve problems affecting all of the IRS and taxpayers alike.



## Appendix IV: List of Low Income Taxpayer Clinics

Low Income Taxpayer Clinics (LITCs) 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 tax disputes or controversies with the IRS and you cannot afford representation, or if you speak English as a second language (ESL) and need help understanding your taxpayer rights and responsibilities, you may qualify for help from an LITC that provides free or low cost assistance. Using poverty guidelines published annually by the Department of Health and Human Services (HHS), each clinic decides if you meet the income eligibility guidelines and other criteria before it agrees to represent you. Eligible taxpayers must generally have incomes that do not exceed 250 percent of the poverty guidelines.

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 2013 calendar year are listed below. These clinics are operated by nonprofit organizations or academic institutions.

In lieu of an LITC, low income taxpayers may be able to receive assistance from 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 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/uac/Contact-a-Low-Income-Taxpayer-Clinic>.

**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	1-800-478-3474 907-562-0335	E	Aleut, Cupik, Haida, Inupiat, North Athabaskan, Tlingit, Yupik
AL	Montgomery	Legal Services Alabama LITC	1-866-456-4995	C	All languages through interpreter services
AR	Little Rock	UALR Bowen School of Law LITC	501-324-9441	B	Spanish
	Springdale	Legal Aid of Arkansas LITC	1-800-967-9224 479-442-0600	B	Spanish, Marshallese
AZ	Phoenix	Community Legal Services LITC	1-800-852-9075 602-258-3434	B	Spanish
	Tucson	Taxpayer Clinic of Southern Arizona	520-622-2801	B	Spanish, American Sign Language, other languages through interpreter services
	Window Rock	DNA People's Legal Services LITC	1-800-789-7287 928-871-4151	B	Navajo

State	City	Organization	Public Phone Numbers	Type of Clinic	Languages Served in Addition to English
CA	Fresno	Central California Legal Services LITC	1-800-675-8001 559-570-1200	B	Spanish, Hmong, Khmer, Lao, Hebrew
	Los Angeles	AIDS Project Los Angeles LITC	213-201-1500	C	All languages through interpreter services
	Northridge	The Bookstein Tax Clinic	818- 677-3600	B	Spanish, Korean, Armenian
	Orange	Chapman Tax Law Clinic	714-628-2535	C	Spanish, Vietnamese
	San Diego	Home Start LITC	619-229-3660 x 222	E	All languages through interpreter services
	San Diego	Legal Aid Society of San Diego LITC	1-877-534-2524	C	Spanish, French, Italian
	San Diego	University of San Diego Legal Clinics	619-260-7470	B	Spanish
	San Francisco	Asian Pacific Islander LITC	415-567-6255	B	All languages through interpreter services
	San Francisco	Chinese Newcomers Service Center	415-421-2111	B	Chinese
	San Francisco	Volunteer Legal Services Program LITC	415-989-1616	C	None
	San Jose	Santa Clara University School of Law LITC	408-288-7030	C	None
	San Luis Obispo	Cal Poly LITC	1-877-318-6772 805-756-2951	B	Spanish; other languages through interpreter services
CO	Denver	University of Denver LITC	303-871-6331	C	Spanish
CT	Hamden	Quinnipiac University School of Law LITC	203-582-3238	C	All languages through interpreter services
	Hartford	University of Connecticut School of Law Tax Clinic	860-570-5165	C	All languages through interpreter services
DC	Washington	American University Janet R. Spragens Federal Tax Clinic	202-274-4144	C	All languages through interpreter services
	Washington	Central American Resource Center	202-328-9799	E	Spanish
	Washington	UDC David A. Clarke School of Law LITC	202-274-7300	C	All languages identified in DC Language Access Act
DE	Wilmington	Delaware Community Reinvestment Action Council LITC	1-877-825-0750 302-654-5024	B	Spanish
FL	Jacksonville	Three Rivers Legal Services LITC.	1-866-256-8091 904-394-7450	C	Spanish
	Miami	Sant La LITC	305-573-4871	E	Haitian Creole, French, Spanish
	Miami	Legal Services of Greater Miami LITC	305-576-0080	B	Spanish, Creole
	Palatka	Community Legal Services of Mid-Florida LITC	1-866-886-1799 407-841-7777	B	Spanish; other languages through interpreter services
	Plant City	Bay Area Legal Services LITC	1-800-625-2257 813-232-1343	B	All languages through interpreter services
	Plantation	Broward / Collier LITC	954-765-8950 239-775-4555	B	Spanish, Creole, Hindi
	St. Petersburg	Gulf Coast Legal Services LITC	1-800-230-5920 727-821-0726	B	Spanish
	Tallahassee	Legal Services of North Florida LITC	850-385-9007	B	Spanish
	West Palm Beach	West Palm Beach LITC	1-800-403-9353 561-655-8944	B	Spanish, Creole
GA	Atlanta	The Philip C. Cook Low-Income Taxpayer Clinic	404-413-9230	C	Spanish
HI	Honolulu	Legal Aid Society of Hawaii Low Income Taxpayer Assistance Clinic	808-536-4302	B	Spanish; other languages through interpreter services.

State	City	Organization	Public Phone Numbers	Type of Clinic	Languages Served in Addition to English
IA	Des Moines	Drake University Law School Tax Clinic	515-271-3851	B	Spanish
	Des Moines	Iowa Legal Aid LITC	1-800-532-1275 515-243-2151	B	Spanish
ID	Boise	University of Idaho College of Law LITC	1-877-200-4455 208-364-4074	C	Spanish
	Twin Falls	La Posada Tax Clinic	208-735-1189	B	Spanish
IL	Chicago	Center for Economic Progress Tax Clinic	1-888-827-8511 312-630-0241 312-630-0273	B	Spanish, Chinese, other languages through interpreter services
	Chicago	Korean American Community Services	773-583-5501	E	Korean, Spanish
	Chicago	Loyola University Chicago School of Law Federal Income Tax Clinic	312-915-7176	C	None
	Elgin	Administer Justice LITC	1-877-778-6006 847-844-1100	B	All 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	1-800-822-4774 812-339-7668	C	All languages through interpreter services
	Indianapolis	Neighborhood Christian Legal Clinic	1-888-243-8808 317-429-4131	B	Spanish, Russian, French, Chinese, Hakka Chin, Burmese, Arabic
KS	Lawrence	University of Kansas Legal Services for Students	785-864-5665	E	Spanish
	Wichita	South Central Kansas LITC	1-800-550-5804 316-688-1888	C	None
KY	Erlanger	Northern Kentucky University LITC	859-572-5781	B	Spanish
	Louisville	LITC at the Legal Aid Society	1-800-292-1862 502-584-1254	C	Spanish; other languages through interpreter services
	Richmond	Low Income Tax Clinic at AppalReD Legal Aid	1-800-477-1394 859-624-1394	C	Spanish, Portuguese, Creole; other languages through interpreter services
LA	Baton Rouge	Southern University Law Center LITC	225-771-3333	C	None
	New Orleans	Southeast Louisiana Legal Services LITC	1-877-521-6242 504-529-1000	C	Spanish, Vietnamese, German, French, Bulgarian, Polish
MA	Boston	Greater Boston Legal Services LITC	1-800-323-3205 617-371-1234	B	Spanish, Portuguese, other languages with advance notice
	Springfield	Springfield Partners LITC	413-263-6500	B	Spanish, Vietnamese, Russian
	Waltham	Bentley University LITC	1-800-273-9494 781-891-2083	B	Spanish, Hmong, Khmer, Lao, Russian, Hebrew
MD	Baltimore	CASA de Maryland LITC	301-431-4185	E	Spanish, French
	Baltimore	Maryland Volunteer Lawyers Service LITC	1-800-510-0050	C	All languages through interpreter services
	Baltimore	University of Maryland Carey School of Law LITC Program	410-706-3295	C	None
ME	Bangor	Pine Tree Legal Assistance LITC.	207-942-8241	B	Spanish, Vietnamese, other ; other languages through interpreter services
MI	Ann Arbor	University of Michigan Law School LITC	734-936-3535	B	All languages through interpreter services
	Detroit	Accounting Aid Society LITC	1-866-673-0873 313-556-1920	B	Arabic, Spanish
	East Lansing	Alvin L. Storrs Low Income Taxpayer Clinic	517-336-8088	B	Spanish; other languages through interpreter services

State	City	Organization	Public Phone Numbers	Type of Clinic	Languages Served in Addition to English
MN	Minneapolis	Mid-Minnesota Legal Aid Tax Project	1-800-292-4150 612-334-5970	B	Spanish, Somali, Russian, Arabic, Hmong, 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	1-800-990-2907 816-474-6750	B	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	Chinese, Korean, Spanish; other languages through interpreter services
MS	Jackson	Catholic Charities LITC	601-355-8634	E	Spanish
	Oxford	Mississippi Taxpayer Assistance Project	1-888-808-8049	B	All languages through interpreter services
MT	Helena	Montana Legal Services Association LITC	1-800-666-6899 406-442-9830	C	All languages through interpreter services
NC	Charlotte	Western North Carolina LITC	1-800-438-1254 (E) 1-800-247-1931(SP) 704-376-1600	B	Spanish
	Durham	Reinvestment Partners ESL Outreach Program	919-667-1000	E	Spanish, Arabic
	Durham	North Carolina Central University School of Law LITC	919-530-7166	C	Spanish
ND	New Town	Legal Services of North Dakota LITC	1-877-639-8695 701-627-4719	C	Hidatsa, Mandan, Arikara, Dakota Sioux, Arabic, Somalia, Bhutanese, Swahili, Bosnian
NE	Omaha	Legal Aid of Nebraska LITC	402-348-1069	B	Spanish
NH	Concord	New Hampshire Pro Bono Referral Low Income Taxpayer Project	603-228-6028	C	All languages through interpreter services
	Concord	Legal Advice and Referral Center LITC	1-800-639-5290 603-224-3333	E	All Languages through interpreter services.
NJ	Camden	South Jersey Legal Services LITC	1-800-496-4570 856-964-2010	B	Spanish; other Languages through interpreter services
	Edison	Legal Services of New Jersey Tax Legal Assistance Project	1-888-576-5529 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 Clinical Law Program	505-277-5265	C	Spanish,
NV	Las Vegas	Nevada Legal Services LITC	1-855-657-5459 702-386-0404	B	Spanish, Korean

State	City	Organization	Public Phone Numbers	Type of Clinic	Languages Served in Addition to English
NY	Albany	Legal Aid Society of Northeastern New York LITC	1-800-462-2922 518-462-6765	C	All languages through interpreter services
	Bronx	Legal Services NYC-Bronx LITC	718-928-3700	C	All languages through interpreter services
	Brooklyn	Bedford-Stuyvesant Community Legal Services LITC	718-636-1155	C	Spanish
	Brooklyn	Brooklyn Low Income Taxpayer Clinic	718-237-5528	B	Spanish, Haitian Creole, Russian, American Sign Language; other languages through interpreter services
	Buffalo	Erie County Bar Association LITC	1-800-229-6198 716-847-0662	C	Spanish, French, Arabic
	Elmsford	WestCOP Taxpayer Education Services	914-592-5600	E	Spanish
	Jamaica	Queens Legal Services LITC	347 592-2200	B	All 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
Syracuse	Syracuse University College of Law LITC	1-888-797-5291 315-443-4582	C	All languages through interpreter services	
OH	Akron	Community Legal Aid Services LITC	1-800-998-9454 330-535-4191	B	Spanish; other languages through interpreter services
	Cleveland	Friendship Foundation LITC	216-961-6005	E	Kampuchean (Cambodian), Laotian, Spanish, Arabic, Vietnamese, Korean, Chinese
	Cleveland	Legal Aid Society of Cleveland LITC	1-888-817-3777 216-687-1900	B	All languages through interpreter services
	Columbus	Southeastern Ohio Legal Services LITC	1-800-837-2508 740-354-7563	C	All languages through interpreter services
	Columbus	LITC of the Legal Aid Society of Columbus	1-888-246-4420 614-241-2001	C	Spanish, Somali, Russian, American Sign Language; other languages through interpreter services
	Piketon	Community Action Committee of Pike County LITC	1-866-820-1185 740-289-2371	C	All languages through interpreter services
	Toledo	Advocates for Basic Legal Equality LITC	1-800-837-0814 419-255-0814	B	Spanish
	Toledo	Legal Aid of Western Ohio LITC	1-877-894-4599 419-724-0030	C	Spanish, Russian, Haitian Creole, American Sign Language
OK	Oklahoma City	The LITC at Oklahoma Indian Legal Services	1-800-658-1497 405-943-6457	B	All languages through interpreter services
OR	Gresham	Catholic Charities El Programa Hispano LITC	503-489-6845	B	Spanish
	Portland	Legal Aid Services of Oregon LITC	1-888-610-8764 503-224-4086	B	Spanish, Mandarin, Mixteco Bajo, Japanese; other languages through interpreter services
	Portland	Lewis & Clark Law School LITC	503-768-6500	C	All languages through interpreter services

State	City	Organization	Public Phone Numbers	Type of Clinic	Languages Served in Addition to English
PA	Lancaster	Central Pennsylvania Federal Tax Clinic	1-800-732-0018 717-299-7388	B	Spanish
	Philadelphia	Philadelphia Legal Assistance Center, Pennsylvania Farmworker Project LITC	1-888-541-1544 215-981-3800	E	Spanish
	Pittsburgh	Jewish Family & Children's Services LITC for ESL Taxpayers	412-422-7200	E	Spanish, French, Portuguese, Burmese, Chinese, Korean, Somali, Russian, Nepalese, American Sign Language; other languages through interpreter services
	Pittsburgh	University of Pittsburgh School of Law Taxpayer Clinic	412-648-1300	C	Spanish; other languages through interpreter services
	Scranton	United Way of Lackawanna and Wayne Counties LITC	570-343-1267	E	Spanish, Bhutanese
	Villanova	Villanova University School of Law Federal Tax Clinic	1-888-829-2546 610-519-5173	C	Spanish; other languages through interpreter services
PR	Ponce	PathStone CDC Puerto Rico LITC	1-888-440-1716 787-812-4250	B	Spanish; other languages through interpreter services
RI	Providence	Rhode Island Legal Services LITC	1-800-637-4529 401-274-2652	B	Spanish
	Providence	Rhode Island Tax Clinic LITC	401-421-1040	B	Spanish
SC	Columbia	South Carolina Association of Community Action Partnerships LITC	1-888-722-4227 803-771-9404	E	Spanish; other languages through interpreter services
	Greenville	South Carolina Legal Services LITC	1-888-346-5592 803-744-9430	B	Spanish
TN	Memphis	Memphis Area Legal Services LITC	901-523-8822	B	Spanish
	Nashville	Conexion Americas LITC	615-269-6900	E	Spanish
	Oak Ridge	Tennessee Taxpayer Project	1-866-481-3669 865-483-8454	B	Spanish
TX	Bryan	Lone Star Legal Aid LITC	1-800-570-4773 979-775-5050	B	Spanish, Vietnamese; other languages through interpreter services
	El Paso	El Paso Affordable Housing LITC	915-838-9608	E	Spanish
	Ft. Worth	Legal Aid of Northwest Texas LITC	1-800-955-3959 817-336-3943	B	Spanish
	Houston	Houston Volunteer Lawyer's Program LITC	713-228-0735 713-228-0732	B	Spanish, Mandarin, Vietnamese
	Lubbock	Texas Tech University School of Law LITC	1-800-742-8037 806-742-4312	C	Spanish, Creole
	San Antonio	Texas Taxpayer Assistance Project	1-888-988-9996	B	Spanish, French; other languages through inter- preter services
UT	Provo	LITC - Centro Hispano	801-655-0258	B	Spanish, American Sign Language; other lan- guages through interpreter services
	Sandy	University of Utah LITC	1-888-361-5482 801-236-8053	B	Spanish
VA	Arlington	ECDC Enterprise Development Group LITC	703-685-0510 ext. 257	E	Spanish, Amharic, Vietnamese Tagalog, Arabic
		Washington & Lee University	540-458-8918	C	All Languages through interpreter services.
	Lexington	Washington & Lee University School of Law Tax Clinic	540-458-8918	C	All languages through interpreter services

State	City	Organization	Public Phone Numbers	Type of Clinic	Languages Served in Addition to English
VT	Barre	Central Vermont LITC	1-800-639-1053 802-479-3304	B	All languages through interpreter services
	Burlington	Vermont Low Income Taxpayer Project.	1-800-747-5022 802-863-5620	C	All languages through interpreter services
WA	Seattle	University of Washington Federal Tax Clinic	1-866-866-0158 206-685-6805	B	French, Korean, Spanish
	Spokane	Gonzaga University Legal Assistance Federal Tax Clinic	1-800-793-1722 509-313-5791	C	Spanish, Other languages through interpreter services
WI	Milwaukee	Legal Action of Wisconsin LITC	1-855-502-2468 414-274-3400	C	Spanish
	Milwaukee	Legal Aid Society of Milwaukee Taxpayer Advocacy and Counseling Service	414-727-5300	C	None
	Wausau	Wisconsin Judicare LITC	1-800-472-1638 715-842-1681	B	Spanish, Hmong
WV	Charleston	Legal Aid of West Virginia LITC	1-866-255-4370 304-343-4481	B	Spanish; other languages through interpreter services
WY	Cheyenne	Legal Aid of Wyoming LITC	1-877-432-9955 307-432-0807	C	Spanish
	Jackson	Teton County LITC	1-888-310-6999 307-734-0333	E	Spanish

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## Appendix V: FY 2014 Taxpayer Advocate Service Operational Priorities

To meet its statutory mission as defined in Internal Revenue Code (IRC) §7803(c), the Taxpayer Advocate Service (TAS) developed three strategic goals and two strategic foundations to guide its leadership. TAS's three 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 strategic goals and foundations, TAS identified fifteen (15) operational priorities. Operational priorities are 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 2014-1** – In collaboration with the IRS, implement revised Operations Assistance Request (OAR) procedures in keeping with the Phase II OAR Study.
- **Operational Priority 2014-2** – 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.
- **Operational Priority 2014-3** – 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 2014-4** – Provide new or updated advocacy tools and guidance to address emerging issues.
- **Operational Priority 2014-5** – Develop, implement, and communicate TAS engagement activities, including new ways to communicate with the taxpayer (such as email to text, virtual services, traditional correspondence) 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)(ii)–(iv)*

*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 2014-6** – 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, etc.).
- **Operational Priority 2014-7** – Strengthen taxpayers’ understanding of their rights through the revision of Publication 1.

### Become a Known Taxpayer Advocacy Organization.

*IRC § 7803(c)(2)(C)(ii) and (iii):*

*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 2014-8** – 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)(A)(IV)*

*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 2014-9** – Support 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 2014-10** – Collaborate with the IRS to develop tools to help TAS employees advocate for taxpayers.
- **Operational Priority 2014-11** – 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)(i) and (iv)*

*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 2014-12** – Establish a succession plan for TAS that leverages diversity, and adequately meets the HR component of TAS’s workload demands.
- **Operational Priority 2014-13** – 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 2014-14** – Implement solutions identified in employee surveys and group meetings that improve the quality of employee work life.
- **Operational Priority 2014-15** – Define, develop, and test organizational measures or diagnostics for Systemic Advocacy, Case Advocacy, and TAP.

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## Appendix VI: 2010 TAS Symposium Technical Training Topics

<p>Analyst (22 topics)</p>	<p>Cybersecurity                      Quality of Worklife - Stress: A Way or Fact of Life                      Communication and Presentation - Intermediate                      Critical Meaningful Analysis - Intermediate                      Data Intelligence for Improvement Thread Exercise 1 of 3                      Data Intelligence for Improvement Thread Exercise 2 of 3                      Data Intelligence for Improvement Thread Exercise 3 of 3                      Excel - Data Analysis Tool Pack - Advanced                      Excel - Intermediate                      How to Be an Effective TAS IRM Author                      Learning to Think                      Office Communicator                      Project Management Opening                      Project Management 1                      Project Management 2                      Project Management 3                      Project Management 4                      Project Management Closing                      Report Writing - Advanced                      Statistical Concepts - Basic                      Use of Business Objects - Basic                      Using SharePoint - Basic</p>
<p>Case Advocate (23 topics)</p>	<p>Cybersecurity                      Quality of Worklife - Stress: A Way or Fact of Life                      Advocating a CAWR Case - Intermediate                      Advocating a Lien Case - Advanced                      Advocating a Lien Case - Intermediate                      Advocating a Penalty Abatement - Intermediate                      Advocating a TFRP Case - Intermediate                      Advocating a Wrong CSED - Intermediate                      Advocating in a Mixed Entity/Stolen ID/ScrSSN Case - Advanced                      Advocating in a Stolen ID Case - Intermediate                      Advocating Tax Abatements - Intermediate                      Advocating the First Time Homebuyers Credit - Intermediate                      Appeals Process - Advanced                      BMF Employment Tax Law - Basic                      BMF Multiple Employer Identification Numbers (EIN) - Advanced                      Business Entities (BMF) - Intermediate                      IT's IAT Tool Time                      OJI Workshop                      Pipeline Processing - Basic                      Questionable Refund Process                      Spanish Letter Workshop for First Time Homebuyer's Credit                      Tax Law Changes Health Care - Basic                      Time and Workload Management - Intermediate</p>
<p>Intake Advocate (10 topics)</p>	<p>Cybersecurity                      Quality of Worklife - Stress: A Way or Fact of Life                      Case Building for Intakes - Intermediate                      Case or Not a Case? - Intermediate                      Collection Issues - Advanced                      IDRS for Intake Advocates - Advanced                      Professional Communication - Basic                      Reading IDRS - Intermediate                      Who Works the Issues? - Basic                      Work to Become a Case Advocate - Basic</p>

<p>Manager (10 topics)</p>	<p>Cybersecurity Quality of Worklife – Stress: A Way or Fact of Life Doing an Operational Review EEO – Reasonable Accommodations for Managers Helping Employees Advance/LSR Labor Relations Nuts and Bolts Manager’s Role in Advocating Performance and Conduct Issues Self-Assessment and Your Rating The Evaluation Process and Case Reviews</p>
<p>Support Staff (13 topics)</p>	<p>Cybersecurity Quality of Worklife – Stress: A Way or Fact of Life Be First in Line/Movin’ On Up – Basic Can You Hear Me Now? – Basic e-trak Case Handling Field – Intermediate e-trak Case Handling HQ - Intermediate Just the Basics – Field Just the Basics – HQ Organize Time in a Bottle/Inside Outlook Record Retention – Advanced Time, Time, Time – Intermediate Travel Regulations – Intermediate Write It Right – Advanced</p>
<p>Technical Advisor – Campus (5 topics)</p>	<p>Cybersecurity Quality of Worklife – Stress: A Way or Fact of Life Control D – CTA IDRS Programming International for CTA</p>
<p>Technical Advisor – Revenue Agent (5 topics)</p>	<p>Cybersecurity Quality of Worklife – Stress: A Way or Fact of Life Employment Tax Issues Foreign Income Issues – RATA What’s Hot – RATA</p>
<p>Technical Advisor – Revenue Officer (5 topics)</p>	<p>Cybersecurity Quality of Worklife – Stress: A Way or Fact of Life Appeals vs. Collection (CDP, CAP) – ROTA Judgments by the United States and Restitution TAO for ROTA</p>
<p>Number of Symposium Sessions Scheduled</p>	<p>219 workshops</p>
<p>Number of Symposium Workshop Topics</p>	<p>79 workshop topics</p>

## Appendix VII: TAS Performance Measures and Indicators

### RESOLVE TAXPAYER PROBLEMS ACCURATELY AND TIMELY

Measure	Description	FY 2013 Target	FY 2013 Actual Mar Cum
Overall Quality of Closed Cases	Percent of sampled closed cases meeting timeliness, accuracy, technical, and communication measures.	90.3%	90.0%
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%	88.6%
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.	97%	96.5%
Timeliness of Actions	Percent of sampled closed cases with timely actions on initial actions, initial contacts, TAO consideration, documentation, and case closure.	92%	91.8%
Communication	Percent of sampled closed cases where TAS effectively communicates information, requests information, provides appropriate apology, explanation, education, and complete (accurate) correspondence.	93.6%	93.9%
Error-Free Cases <sup>1</sup>	Percent of sampled closed cases with no errors on any of the quality attributes that comprise the TAS case quality index.	Indicator	12.9%
OAR Reject Rate	Percent of rejected requests for action to be taken by the IRS.	3.6%	3.4%
Customers Satisfied	Percent of taxpayers who indicate they are very satisfied or somewhat satisfied with the service provided by TAS.	88%	91%
Customers Dissatisfied	Percent of taxpayers who indicate they are somewhat dissatisfied or very dissatisfied with the service provided by TAS.	10%	8%
Solved Taxpayer Problem	Percent of taxpayers who indicate the Taxpayer Advocate employee did their best to solve their problems.	89%	91%
Relief Granted <sup>2</sup>	Percent of closed cases in which full or partial relief was provided.	Indicator	80.2%
Number of TAOs Issued	The number of Taxpayer Assistance Orders (TAOs) issued by TAS. <sup>3</sup>	Indicator	176
Median - Closed Case Cycle Time <sup>4</sup>	Median time taken to close TAS cases.	Indicator	64 days
Mean - Closed Case Cycle Time	Mean time taken to close TAS cases.	Indicator	89.6 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).	121.0	125.5
Closed Cases per Direct FTE	Number of closed cases divided by direct Case Advocate FTEs realized.	303.0	308.1

1 Results for Quality and Error-free cases are as of February 2013; updated results not available at time of this report.  
 2 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.  
 3 For additional information, see *Importance of the TAO, supra*.  
 4 This indicator does not include the number of days of reopened cases.

**PROTECT TAXPAYER RIGHTS AND REDUCE BURDEN**

Measure	Description	FY 2013 Target	FY 2013 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.	97.5%	98.8%
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.	80.0%	75.0%
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.	97.5%	100%
Accuracy of Closed Immediate Interventions	Percent of correct actions overall in accordance with statute and IRM guidance. This includes accurate identification of the systemic issue and proposed remedy.	N/A	100%
SAMS Issue Review Process Average Days to Complete	The median days to complete the SAMS issue review process. Source: SAMS	Indicator	Baseline
Internal Customer Satisfaction Survey (CSS)	A Systemic Advocacy (SA) CSS for IRS and TAS employees who submit issues to SAMS during the calendar year. Source: SA CSS	Indicator	64%
IMD Recommendation Made to IRS	A count of the IMD recommendations made to the IRS. Policy issues influenced due to TAS's IMD review and feedback. Source: SAMS	Indicator	429
IMD Recommendation 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. Source: SAMS	Indicator	70.3%
Advocacy Efforts Resulting in a Recommendation	A count reflecting the number of recommendations made through advocacy efforts. An advocacy effort recommendation includes recommendations made by projects, task forces, and collaborative teams [excludes IMD]. Sources: SAMS, SharePoint	Indicator	Baseline
Advocacy Effort Recommendations Accepted by IRS	This is the percent of TAS advocacy effort recommendations accepted by the IRS. Sources: SAMS, SharePoint	Indicator	Baseline

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

Measure	Description	FY 2013 Target	FY 2013 Actual Mar Cum
Employee Satisfaction <sup>5</sup>	Percent of employees who are satisfied or very satisfied with their jobs.	80%	
Employee Participation	Percent of employees who take the questionnaire.	80%	
Continuing Professional Education (CPE) Evaluation <sup>6</sup>	Percent of employees who are satisfied or very satisfied with annual CPE.	72.2%	

Source: TAS BPR, 2nd Qtr FY 2013, Appendix D

5 The annual Workgroup Questionnaire measures both participation and satisfaction.

6 Due to budgetary constraints, TAS has conducted a virtual CPE each year since FY 2012. The CPE satisfaction rate was determined by aggregating the evaluations for all three levels of the 2012-2013 TAS Virtual Symposium. Results for 2013 are not yet available for satisfaction, participation, and CPE; however, results for FY 2012 are 77 percent, 61 percent, and 72.2 percent, respectively.

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## Appendix VIII: List of Advocacy Portfolios

Portfolio	Local Taxpayer Advocate Name	State/Office	Phone Number
Abusive Schemes/Refund Fraud	Michael Kenyon	North Dakota	701-237-8299
Accessing Taxpayers' Files	Jeraldine Todd	Missouri-Kansas City Campus	816-291-9019
Adoption Credit	Stephen Halker	Florida-Jacksonville	904-665-0523
Amended Returns	Gilbert J Martinez	Texas-Dallas	214-413-6520
Appeals - Examination Based Issues	Daniel Maiuro	California-Sacramento	916-974-5191
Appeals - Collection Based Issues	James Leith	Maryland	410-962-8120
Audit Reconsiderations	Ann Brunetti	Utah-Ogden Campus	801-620-3000
Automated Collection System [ACS]	Lois Lombardo	Pennsylvania-Philadelphia	215-861-1237
Bankruptcy	Andrew Mettlen	Pennsylvania-Pittsburgh	412-395-6423
BMF Information Reporting and Document Matching (IRDM/BMF) merged (CAWR/FUTA)	Chris Morell	New York-Brookhaven Campus	631-654-6687
Customer Account Data Engine (CADE)	Ann Logan	Utah-Salt Lake City	801-799-6962
Collection Statute Expiration Dates (CSEDs)	Stephanie Valencia	Colorado	303-603-4640
Collection/Allowable Living Expenses	James Spisak	New York- Manhattan	212-436-1010
Disaster Response and Recovery	Janice Washington	Mississippi	601-292-4810
Earned Income Tax Credit (EITC) Compliance	Marcie Harrison	New Jersey	973-921-4376
Electronic Tax Administration	Betty Martin	Tennessee-Nashville	615-250-6015
Employment Tax Policy	Wayne Garvin	Delaware	302-286-1545
e-Services	Tiffney Todaro	California-Oakland	510-637-3079
Examination Strategy	Dorothea Curran	California-Los Angeles	213-576-3016
Exempt Organization Outreach	Peggy Guinn	Missouri-St. Louis	314-612-4371
Exempt Organizations [Application Approval Processing]	Nancy Eyman	Ohio-Cincinnati	513-263-3249
Federal Levy Payment Program [FPLP]	Kristy Moquin	Connecticut	860-756-4550
Federal Tax Liens [Including Centralized Liens]	Gerard Pieger	Washington, DC	202-874-4280
Financially Distressed Taxpayers	Delphine Hensley	Oklahoma	405-297-4139
First-Time Homebuyer's Credit	Delia Lucas	Texas-Houston	713-209-4781
Fraud/Victim Assistance	Chastity Swantz	Arizona	602-636-9178
Health Care I [Individual]	Desiree Frierson	Kansas	316-352-7505
Health Care II [Business]	Selma Taylor	Illinois-Chicago	312-292-3801
Identity Theft	Deana Johnson	Kentucky-Covington Campus	859-669-4013
Individual Master File (IMF) Information Reporting and Document Matching [Automated Underreporter]	Lacrishea McClendon	Tennessee-Memphis Campus	901-395-1904
Indian Tribal Governments	Bill Wirth	New York-Buffalo	716-961-5393
Injured Spouse	Marsha Morgan	Kentucky-Louisville	502-572-2201
Innocent Spouse	Jane Knowles	Idaho	208-363-8845
Installment Agreement Processing	Tamara L Angeloff	Wyoming	307-633-0881

Portfolio	Local Taxpayer Advocate Name	State/Office	Phone Number
Interest Computation Issues	Teresa Thompson	Montana	406-441-1044
International Taxpayers	Daniel DelValle	Puerto Rico	787-522-1862
Identity Protection Specialized Unit (IPSU)-Identity Theft	Fred Benoit	Massachusetts-Andover Campus	978-247-9020
IRS Policy and Procedures on Accepting Electronic Taxpayer Records	Ardis Agosto	Louisiana	504-558-3003
IRS Training on Taxpayer Rights	Joe Zarrella	Massachusetts-Boston	617-316-2625
Individual Taxpayer Identification Number (ITIN) Outreach	Pamara Blount	Michigan	313-628-3664
ITIN Processing	Nancy Farthing	Texas-Austin Campus	512-460-4652
Levies	Bill Wilde	Arkansas	501-396-5820
Low Income Taxpayer Clinics (LITC)	Katrina Leifeld	Maine	207-622-8577
Math Error	Gwen Sonier	South Carolina	803-312-7842
Military Taxation Issues	Kristia Douts	Alaska	907-271-6297
Multilingual Initiatives	Juan Rolon	Texas-Austin	512-499-5970
Nonfiler Strategy [SFR and ASFR]	Joe Warren	Minnesota	651-312-7874
Offer in Compromise	Bernardita Tehrani	New York-Brooklyn	718-834-2210
Office of Professional Responsibility	Victor Juarez	Pennsylvania-Philadelphia Campus	267-941-2357
Offshore Voluntary Compliance Initiatives	Larry Hostottle	West Virginia	304-420-8659
Penalty Administration	Pam Bates	Illinois-Springfield	217-862-6348
Practitioner Priority Services	Lisa Szargowicz	Rhode island	401-528-1916
Processing Payments	Shelley Ashurex	Oregon	503-415-7030
Return Preparer Penalties	Sharen Greene	New York-Albany	518-427-5412
Returned/Stopped Refunds	Barbara A Johnson	Wisconsin	414-231-2391
Seizure and Sales	Terri Crook	Florida-Ft. Lauderdale	954-423-7676
Small Business Taxation and Burden Issues	Ron Freeland	Nebraska	402-233-7270
Taxpayer Assistance Centers (TAC Offices)	Bill Mezger	Washington	206-220-5704
TAS Confidentiality (IRC § 7803 (c)(4)(A)(iv) and IRC § 6103	Joceline Champagne	New Hampshire	603-433-0753
Tax Exempt Entity Issues [Including government entities]	Tina Juncewicz	North Carolina	336-574-6213
Tax Forum Case Resolution Room	Connie Adams	California-Laguna Niguel	949-389-4790
Taxpayer Account Transcripts	Robert Fett	Vermont	802-859-1056
Taxpayer Compliance Behavior	Stephen Halker	Florida-Jacksonville	904-665-0523
Tip Reporting and Compliance	Karen Alvear	Nevada	702-868-5180
U.S. Territories & Possessions	Gayvial James	Hawaii	808-566-2927
Undelivered Mail	Jeraldine Todd	Missouri-Kansas City Campus	816-291-9019
Virtual Service Delivery	Robert Fett	Vermont	802-859-1056
Virtual Service Delivery	Bill Mezger	Washington	206-220-5704

## Appendix IX: Glossary of Acronyms

Acronym	Definition
<b>- A -</b>	
AC	Activity Code
ACA	Affordable Care Act
ACS	Automated Collection System
AIC	Automated Insolvency System
ALS	Automate Lien System
AM	Accounts Management
AMTAP	Accounts Management Taxpayer Assurance Program
AOIC	Automated Offer in Compromise
ARC	Annual Report to Congress
ASA	Average Speed of Answer
ASFR	Automated Substitute for Return
AUR	Automated Underreporter
<b>- B -</b>	
BMF	Business Master File
BOD	Business Operating Division
BOLO	Be On the Look Out
BPMS	Business Performance Measurement System
BSA	Bank Secrecy Act
BSP	Business Systems Planning
<b>- C -</b>	
CA	Case Advocate
CAA	Certified Acceptance Agent
CADE 2	Customer Account Data Engine 2
CAP	Congressional Affairs Program
CAS	Customer Account Services
CDP	Collection Due Process
CE&O	Customer Education and Outreach
CFF	Collection Field Function
CIS	Collection Information Statement
CIS	Correspondence Imaging System
CNC	Currently Not Collectible
COA	Certificate of Accuracy
COTS	Commercial Off The Shelf
CP	Computer Paragraph
CPA	Certified Public Accountant

Acronym	Definition
CPE	Continuing Professional Education
CRB	Customer Requirement Board
CRS	Congressional Research Service
CSED	Collection Statute Expiration Date
CSR	Customer Service Representative
CY	Calendar Year
<b>- D -</b>	
DCI	Data Collection Instrument
DDIA	Direct Deposit Installment Agreement
DIF	Discriminant Index Function
DLN	Document Locator Number
<b>- E -</b>	
EDCA	Executive Director Case Advocacy
EFDS	Electronic Fraud Detection System
EIN	Employer Identification Number
EITC	Earned Income Tax Credit
EO	Exempt Organizations
EP/EO	Exempt Plan/Exempt Organization
ERS	Error Resolution System
ESL	English as a Second Language
<b>- F -</b>	
FAQ	Frequently Asked Question
FATCA	Foreign Account Tax Compliance Act
FBAR	Report of Foreign Bank and Financial Accounts
FEC	Federal Election Commission
FinCEN	Federal Crimes Enforcement Network
FPLP	Federal Payment Levy Program
FTD	Federal Tax Deposit
FTE	Full Time Equivalent
FTHBC	First-Time Homebuyer Credit
FY	Fiscal Year
<b>- G -</b>	
GAO	Government Accountability Office
<b>- H -</b>	
HCTC	Health Coverage Tax Credit
HDHA	High Density Hispanic Areas
HHS	Department of Health and Human Services
<b>- I -</b>	

Acronym	Definition
IA	Installment Agreement
IA	Intake Advocate
ICS	Integrated Collection System
IDRM	Information Reporting and Document Matching
IDRS	Integrated Data Retrieval System
IDT	Identity Theft
IGM	Interim Guidance Memoranda
IGP	Information Gathering Project
IITA	International Individual Taxpayer Assistance
IMD	Internal Management Document
IMF	Individual Master File
IP PIN	Identity Protection Personal Identification Number
IPSU	Identity Protection Specialized Unit
IRC	Internal Revenue Code
IRM	Internal Revenue Manual
IRS	Internal Revenue Service
IT	Information Technology
ITAP	Internal Technical Advisor Program
ITAR	Identity Theft Assistance Request
ITIN	Individual Taxpayer Identification Number
IVO	Integrity & Verification Operations (formerly Accounts Management Taxpayer Assurance Program (AMTAP))
- J -	
JCT	Joint Committee on Taxation
- L -	
LB&I	Large Business & International
LCA	Lead Case Advocate
LEP	Limited English Proficiency
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
- N -	
N/A	Not Applicable
NFTL	Notice of Federal Tax Lien
NRP	National Research Program

Acronym	Definition
NTA	National Taxpayer Advocate
<b>- O -</b>	
OAR	Operations Assistance Request
OD	Operating Division
OIC	Offer in Compromise
OLS	Office of Online Services
OVD	Offshore Voluntary Disclosure
OVDI	Offshore Voluntary Disclosure Initiative
OVDP	Offshore Voluntary Disclosure Program
<b>- P -</b>	
PIC	Primary Issue Code
POA	Power of Attorney
PMO	Project Management Office
PPA	Pension Protection Act of 2006
PPIA	Partial Payment Installment Agreement
PPS	Practitioner Priority Service
PRO	Problem Resolution Officer
PRP	Problem Resolution Program
PRWH	Pre-Refund Wage Verification Hold
PSP	Payroll Service Provider
PTIN	Preparer Tax Identification Number
PTS	Product Tracking System
Pub. L. No.	Public Law Number
<b>- Q -</b>	
Q&A	Question & Answer
QRDB	Quality Review Database
QRP	Questionable Refund Program
Qtr	Quarter
<b>- R -</b>	
Rev. Proc.	Revenue Procedure
RC	Reason Code
RCD	Requested Completion Date
RDD	Random Digit Dialing
RICS	Return Integrity and Correspondence Services
RO	Revenue Officer
RRA 98	IRS Restructuring and Reform Act of 1998
RRP	Return Review Program
RSED	Refund Statute Expiration Date

Acronym	Definition
<b>- S -</b>	
S. Comm.	Senate Committee
SA	Systemic Advocacy
SAMS	Systemic Advocacy Management System
SB/SE	Small Business/Self-Employed Division
SE	Self Employed
SERP	Servicewide Electronic Research Program
SEVP	Student Exchange Visitors Program
SLA	Service Level Agreement
SME	Subject Matter Expert
SPDER	Servicewide Policy, Directives, and Electronic Research
SPEC	Stakeholder, Partnerships, Education, and Communication
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
TAGM	Taxpayer Advocate Group Manager
TAMIS	Taxpayer Advocate Management Information System
TAMRA	Technical and Miscellaneous Revenue Act of 1988
TAO	Taxpayer Assistance Order
TAP	Taxpayer Advocacy Panel
TAS	Taxpayer Advocate Service
TASIS	Taxpayer Advocate Service Integrated System
TBD	To Be Determined
TBOR 1	Taxpayer Bill of Rights
TBOR 2	Taxpayer Bill of Rights 2
TC	Transaction Code
TEDS	Tax Exempt Determination System
TE/GE	Tax Exempt and Government Entities division
TFRP	Trust Fund Recovery Penalty
TIGTA	Treasury Inspector General for Tax Administration
Treas. Reg.	Treasury Regulation
TY	Tax Year
TTY	Text Telephone
TWG	Technical Working Group

Acronym	Definition
- U -	
UPC	Unpostable Code
U.S.	United States
USTC	United States Tax Court
- V -	
VITA	Volunteer Income Tax Assistance
VSD	Virtual Service Delivery
- W -	
W&I	Wage & Investment