

VII. Appendices

APPENDIX 1: 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).¹

In TBOR 1, Congress added IRC § 7811, granting the Ombudsman (now the National Taxpayer Advocate) the statutory authority to issue Taxpayer Assistance Orders (TAOs) if, in the determination of the Ombudsman, a taxpayer is suffering or is about to suffer significant hardship because of the way the Internal Revenue laws are being administered by the Secretary.² 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 delivered directly to the Senate Committee on Finance and the House Committee on Ways and Means.³

In 1996, the 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.⁴ 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.⁵

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
- To identify potential legislative changes which may be appropriate to mitigate such problems.⁶

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,

1 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 J. Comm. on Tax'n, *General Explanation of Tax Legislation Enacted in the 104th Congress*, 20 (1996).

6 Pub. L. No. 104-168, § 101(a), 110 Stat. 1452, 1453 - 54 (July 30, 1996).

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.”⁷

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.⁸ 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) 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 two 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.”⁹

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.”¹⁰ 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 rescinds a TAO must respond in writing to the Taxpayer Advocate with his or her reasons for such action.¹¹

⁷ J. Comm. on Tax'n, *General Explanation of Tax Legislation Enacted in the 104th Congress*, 21 (1996).

⁸ Pub. L. No. 104-168, § 101(a), 110 Stat. 1452, 1453 - 54 (July 30, 1996).

⁹ J. Comm. on Tax'n, *General Explanation of Tax Legislation Enacted in the 104th Congress*, 21 (1996).

¹⁰ *Id.* at 22.

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

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.¹²

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).¹³

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.¹⁴ 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.”¹⁵

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.¹⁶ 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;
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.¹⁷

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

Prior to 2011, Treasury Regulation § 301.7811-1 had not been updated since it was first published in 1992. Consequently, after Congress expanded the definition of “significant hardship” in the statute in

12 National Commission on Restructuring the Internal Revenue Service, *A Vision for a New IRS*, 48 (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).

17 IRC § 7811(a)(2).

18 See, e.g., H.R. CONF. REP. NO. 105-599, at 215 (1998).

1998, the definition in the regulation was inconsistent. However, on April 1, 2011, the IRS published in the Federal Register final regulations under IRC § 7811 that contain a definition of significant hardship consistent with existing law and practice.¹⁹

¹⁹ Treas. Reg. § 301.7811-1(a)(4)(ii) (as amended by T.D. 9519, 2011-8 IRB 734).

APPENDIX 2: TAXPAYER ADVOCATE SERVICE CASE ACCEPTANCE CRITERIA

TAS Case Acceptance Criteria	
<p><i>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.¹ TAS case acceptance criteria fall into four main categories.</i></p>	
Economic Burden	Cases 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 Burden²	Cases 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. ³
Criteria 8	The manner in which the tax laws are being administered raises considerations of equity, or have impaired or will impair the taxpayer's rights.
Public Policy	TAS acceptance of cases 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. ⁴
Criteria 9	The National Taxpayer Advocate determines compelling public policy warrants assistance to an individual or group of taxpayers.
<p><small>1 Internal Revenue Code (IRC) § 7803(c)(2)(A)(i). 2 TAS has changed its case acceptance criteria to generally stop accepting certain systemic burden issues. IRM 13.1.7.3(d), Exceptions to Taxpayer Advocate Service Criteria (Feb. 4, 2015). 3 IRM 13.1.7.2.3, TAS Case Criteria 8, Best Interest of the Taxpayer (Feb. 4, 2015). 4 See Interim Guidance Memorandum (IGM) TAS-13-0414-001, <i>Interim Guidance on Accepting Cases Under TAS Case Criteria 9, Public Policy</i> (Apr. 2, 2014).</small></p>	

APPENDIX 3: LIST OF LOW INCOME TAXPAYER CLINICS

Low Income Taxpayer Clinics (LITCs) represent low income taxpayers before the IRS 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 LTC 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.¹ Income ceilings for 2015 are shown below:

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

Size of Family	48 Contiguous States, Puerto Rico, D.C.	Alaska	Hawaii
1	\$29,425	\$36,800	\$33,875
2	\$39,825	\$49,800	\$45,825
3	\$50,225	\$62,800	\$57,775
4	\$60,625	\$75,800	\$69,725
5	\$71,025	\$88,800	\$81,675
6	\$81,425	\$101,800	\$93,625
7	\$91,825	\$114,800	\$105,575
8	\$102,225	\$127,800	\$117,525
For each additional person, add	\$10,400	\$13,000	\$11,950

Although LITCs receive partial funding from the IRS, the clinics, their employees and their volunteers are completely independent of the federal government. Clinics receiving federal funding for the 2015 calendar year are listed below. These clinics are operated by nonprofit organizations or academic institutions.

In lieu of an LTC, 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.

Contact information for clinics may change, so please check for the most recent information at <http://www.taxpayeradvocate.irs.gov/about/litc>.

¹ Federal Poverty Guidelines, available at <http://aspe.hhs.gov/poverty/15poverty.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 907-562-0335	B	Yupik, Cupik, Aleut, Inupiaq, Tlingit/Haida, Athabaskan
AL	Montgomery	Legal Services Alabama LITC	866-456-4995 334-832-4570	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 479-442-0600	B	Spanish, Marshallese
AZ	Chinle	DNA People's Legal Services LITC	928-674-5242	B	Navajo
	Phoenix	Community Legal Services LITC	800-852-3075 602-258-3434	C	Spanish; Other languages through interpreter services
	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 559-570-1200	B	Spanish, Hmong; Other languages through interpreter services
	Los Angeles	KYCC Low Income Taxpayer Clinic	213-232-2700	B	Spanish, Korean
	Northridge	The Bookstein Tax Clinic	818-677-3600	B	Spanish, Farsi
	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	C	All languages through interpreter services
	San Diego	University of San Diego LITC	619-260-7470	B	Spanish
	San Francisco	Justice and Diversity Center of the Bar Association of San Francisco	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 805-756-2951	B	Spanish; Other languages through interpreter services
CA	Santa Ana	Legal Aid Society of Orange County LITC	800-834-5001 714-571-5200	B	All languages through interpreter services
	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	The Catholic University LITC	202-319-6788	C	All languages through interpreter services
	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	202-274-7315	C	All languages identified in DC Language Access Act
DE	Wilmington	Delaware Community Reinvestment Action Council LITC	877-825-0750 302-298-3252	B	Spanish, Hindi

State	City	Organization	Public Phone Numbers	Type of Clinic	Languages Served in Addition to English
FL	Jacksonville	Three Rivers Legal Services LITC	866-256-8091 904-394-7450	C	Spanish, Bosnian
	Miami	Legal Services of Greater Miami Community Tax Clinic	877-715-7464 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 407-841-7777	B	Spanish, Creole, Vietnamese; Other languages through interpreter services
	Plant City	Bay Area Legal Services Inc. LITC	800-625-2257 813-232-1343	B	Spanish, Creole; Other languages through interpreter services
	Plantation	Legal Aid Service of Broward & Collier Counties	954-765-8950 239-775-4555	B	Spanish, Creole
	St. Petersburg	Gulf Coast Legal Services LITC	800-230-5920 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 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 515-271-1851	B	Spanish
	Des Moines	Iowa Legal Aid LITC	800-532-1275 515-243-1193	B	All languages through interpreter services
ID	Boise	University of Idaho College of Law LITC	877-200-4455 208-364-6187	C	None
	Twin Falls	La Posada Tax Clinic	208-735-1189	B	Spanish
IL	Chicago	Center for Economic Progress Tax Clinic	888-827-8511 312-252-0280	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 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
IN	Bloomington	Indiana Legal Services LITC	800-822-4774 812-339-7668	C	All languages through interpreter services
	Indianapolis	Neighborhood Christian Legal Clinic	888-243-8808 317-429-4131	B	Spanish, Chinese, French, Russian, Arabic, Burmese, Karen, Hakha Chin
	Valparaiso	Valparaiso University Law Clinic	888-729-1064 219-465-7903	C	Spanish, Chinese, Russian, Polish, Korean
KS	Kansas City	Kansas Legal Services LITC	800-723-6953 913-621-0200	C	Spanish, French, Vietnamese, Polish, Serbian, German; Other languages through interpreter services

State	City	Organization	Public Phone Numbers	Type of Clinic	Languages Served in Addition to English
KY	Louisville	Low Income Taxpayer Clinic at the Legal Aid Society, Inc.	800-292-1862 502-584-1254	C	All languages through interpreter services
	Richmond	Low Income Tax Clinic at AppalReD Legal Aid	800-477-1394 859-624-1394	C	All languages through interpreter services
LA	Baton Rouge	Southern University Law Center LITC	225-771-3333	C	None
	New Orleans	Southeast Louisiana Legal Services LITC	877-521-6242 504-529-1000	C	Spanish, Vietnamese
MA	Boston	Legal Services Center of Harvard Law School LITC	866-738-8081 617-522-3003	C	Spanish
	Boston	Greater Boston Legal Services LITC	800-323-3205 617-371-1234	C	All languages through interpreter services
	Springfield	Springfield Partners LITC	413-263-6500	B	Spanish, Vietnamese
	Waltham	Bentley University Multi-lingual Tax Information Program	800-273-9494 781-891-2083	C	Spanish, Portuguese, Russian, Chinese, Haitian Creole
MD	Baltimore	Maryland Volunteer Lawyers Service LITC	800-510-0050 410-547-6537	C	All languages through interpreter services
	Baltimore	University of Baltimore School of Law LITC	410-837-5706	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	All languages through interpreter services
	Detroit	Accounting Aid Society LITC	866-673-0873 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	800-292-4150 612-332-1441	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 816-474-6750	C	Spanish; Other languages through interpreter services
	Kansas City	UMKC - Kansas City Tax Clinic	816-235-6201	C	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 662-234-2918	C	All languages through interpreter services
MT	Helena	Montana Legal Services Association LITC	800-666-6899 406-442-9830	C	All languages through interpreter services
NC	Charlotte	Western North Carolina LITC	800-247-1931 704-376-1600	B	Spanish; Other languages through interpreter services
	Durham	North Carolina Central University School of Law LITC	919-530-7166	C	Spanish
NE	Omaha	Legal Aid of Nebraska LITC	877-250-2016 402-348-1060	C	Spanish; Other languages through interpreter services

State	City	Organization	Public Phone Numbers	Type of Clinic	Languages Served in Addition to English
NH	Concord	Legal Advice and Referral Center LITC	800-639-5290 603-224-3333	E	Spanish; Other languages through interpreter services
	Concord	NH Pro Bono Low-Income Taxpayer Project	603-228-6028	C	All languages through interpreter services
NJ	Camden	South Jersey Legal Services LITC	800-496-4570 856-964-2010	C	Spanish; Other languages through interpreter services
	Edison	Legal Services of New Jersey Tax Legal Assistance Project	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 Business and Tax Clinic	505-277-5265	C	Spanish
NV	Las Vegas	Nevada Legal Services LITC	866-432-0404 702-386-0404	B	Spanish, Mandarin; Other languages through interpreter services
NY	Albany	Legal Aid Society of Northeastern New York LITC	800-462-2922 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 LITC	718-636-1155	C	Spanish; Other languages through interpreter services
	Brooklyn	Brooklyn Legal Services Corp A LITC	800-696-7778 718-487-2300	C	Spanish, Hebrew, Yiddish; 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 Volunteers Lawyers Project LITC	800-229-6198 716-847-0662	B	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 315-443-4582	C	Spanish; Other languages through interpreter services	

State	City	Organization	Public Phone Numbers	Type of Clinic	Languages Served in Addition to English
OH	Akron	Community Legal Aid Service LITC	800-998-9454	B	Spanish; Other languages through interpreter services
	Cincinnati	Legal Aid of Greater Cincinnati LITC	800-582-2682 513-241-9400	C	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 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 614-224-8374	C	All languages through interpreter services
	Columbus	Southeastern Ohio Legal Services LITC	800-859-5888 614-221-7201	C	All languages through interpreter services
	Piketon	Community Action Committee of Pike County LITC	866-820-1185 740-289-2371	C	All languages through interpreter services
	Toledo	Advocates for Basic Legal Equality LITC	800-837-0814 419-255-0814	B	Spanish; Other languages through interpreter services
	Toledo	Legal Aid of Western Ohio LITC	877-894-4599 419-724-0030	C	Spanish; Other languages through interpreter services
OK	Oklahoma City	The LITC at Oklahoma Indian Legal Services	800-658-1497 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	888-228-6958 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	Harrisburg	The Low Income Taxpayer Clinic of MidPenn Legal Services	800-326-9177	B	Spanish
	Philadelphia	PLA's Pennsylvania Farmworker Project LITC	888-541-1544 215-981-3800	B	Spanish; Other languages through interpreter services
	Philadelphia	Villanova Federal Tax Clinic	888-829-2546 888-655-4419(s) 610-519-4123	C	Spanish; Other languages through interpreter services
	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 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
SD	Vermillion	University of South Dakota LITC	605-677-5362	C	None
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 865-483-8454 X240	B	Spanish; Other languages through interpreter services

State	City	Organization	Public Phone Numbers	Type of Clinic	Languages Served in Addition to English
TX	Bryan	Lone Star Legal Aid LITC	800-733-8394 713-652-0077	C	Spanish, Vietnamese; Other languages through interpreter services
	Ft. Worth	Legal Aid of Northwest Texas LITC	800-955-3959 817-336-3943	B	Spanish
	Houston	Houston Volunteer Lawyers LITC	713-228-0735	B	Spanish, Mandarin, Vietnamese; Other languages through interpreter services
	Lubbock	Texas Tech University School of Law LITC	800-420-8037 806-742-4312	C	Spanish
	San Antonio	St. Mary's University of San Antonio LITC	800-267-4848 210-431-5704	B	Spanish; Other languages through interpreter services
	San Antonio	Texas Taxpayer Assistance Project - Texas RioGrande Legal Aid	888-988-9996 210-212-3747	B	Spanish
UT	Provo	LITC - Centro Hispano	801-655-0258	B	Spanish, American Sign Language, Tagalog, Arabic
VA	Fairfax	Legal Services of Northern Virginia LITC	703-778-6800	C	Spanish, Korean
	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 804-358-5855	B	Spanish; Other languages through interpreter services
VT	Burlington	Vermont Low Income Taxpayer Project	800-889-2047 802-863-5620	C	All languages through interpreter services
WA	Seattle	University of Washington Federal Tax Clinic	866-866-0158 206-685-6805	B	Spanish, Russian, Chinese, Korean
	Spokane	Gonzaga University School of Law Federal Tax Clinic	800-793-1722 509-313-5791	C	All languages through interpreter services
WI	Milwaukee	Legal Action of Wisconsin LITC	855-502-2468 414-274-3400	C	All languages through interpreter services
	Milwaukee	Low Income Taxpayer Clinic of the Legal Aid Society of Milwaukee	888-565-8135 414-727-5326	C	Spanish
	Wausau	Wisconsin Judicare Northwoods Tax Project	800-472-1638 715-842-1681	B	Spanish, Hmong
WV	Charleston	Legal Aid of West Virginia LITC	866-255-4370 304-343-4481	C	Spanish; Other languages through interpreter services
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

APPENDIX 4: TAS PERFORMANCE MEASURES AND INDICATORS

FIGURE VII.3 RESOLVE TAXPAYER PROBLEMS ACCURATELY AND TIMELY

Measure	Description	FY 2015 Target	FY 2015 Actual March Cumulative
Overall Quality of Closed Cases ¹	Percent of sampled closed cases meeting timeliness, accuracy, technical, and communication measures.	91.0%	90.4%
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.	88.0%	85.9%
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%	88.8%
Recourse or Appeal Rights	Percent of sampled closed cases where recourse, appeal rights, or both (if applicable) were explained if TAS did not provide requested relief.	99.0%	98.8%
Timeliness of Actions	Percent of sampled closed cases with timely actions on initial actions, initial contacts, TAO consideration, documentation, and case closure.	93.0%	92.9%
Communication	Percent of sampled closed cases where TAS effectively communicates information, requests information, provides appropriate apology, explanation, education, and complete (accurate) correspondence.	94.8%	94.4%
OAR Reject Rate	Percent of rejected requests for action to be taken by the IRS.	2.6%	2.6%
Customers Satisfied ²	Percent of taxpayers who indicate they are very satisfied or somewhat satisfied with the service provided by TAS.	90%	88%
Customers Dissatisfied	Percent of taxpayers who indicate they are somewhat dissatisfied or very dissatisfied with the service provided by TAS.	9%	10%
Solved Taxpayer Problem	Percent of taxpayers who indicate the Taxpayer Advocate employee did his or her best to solve the taxpayer's problems.	90%	89%
Relief Granted ³	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	141
Median – Closed Case Cycle Time ⁴	Median time taken to close TAS cases.	Indicator	58 days
Mean – Closed Case Cycle Time	Mean time taken to close TAS cases.	Indicator	84.2 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).	140.0	107.7
Closed Cases per Direct FTE	Number of closed cases divided by direct Case Advocate FTEs realized.	349.0	323.5

1 Results for Quality (unweighted) are through February 2015; March results not available at time of this report.

2 Results for Customer Satisfaction are through December 2014; March 2015 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, *TAO/Relief Codes* (Feb. 01, 2011). The codes reflect full relief, partial relief, or assistance provided.

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

FIGURE VII.4 PROTECT TAXPAYER RIGHTS AND REDUCE BURDEN

Measure	Description	FY 2015 Target	FY 2015 Actual March Cumulative
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.	95.0%	80.2%
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.	87.0%	92.5%
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 followed established guidelines, and outreach and education actions were taken when appropriate.	95.0%	76.9%
Overall Quality of Closed Immediate Interventions ⁵	Percent of correct actions overall in accordance with statute and IRM guidance. This includes accurate identification of the systemic issue and proposed remedy.	88.0%	NA
Systemic Advocacy Management System (SAMS) Review Process Median Days	The median days to complete the SAMS issue review process.	28	31
Internal SAMS Customer Satisfaction Survey (CSS) ⁶	Percent of satisfaction of IRS and TAS employees who submit issues to SAMS during the calendar year.	68%	67% ⁷
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	441
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	57% ⁸
Advocacy Effort Recommendations Accepted by IRS	The percentage of TAS advocacy effort recommendations accepted by the IRS.	Indicator	100% ⁹

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 Value is rounded to a whole number.
 8 Figure based on seven closed advocacy projects. Value is rounded to a whole number.
 9 Four advocacy projects resulted in a total of seven recommendations, all of which were accepted.

FIGURE VII.5 SUSTAIN AND SUPPORT A FULLY-ENGAGED AND DIVERSE WORKFORCE

Measure	Description	FY 2015 Target	FY 2015 Actual March Cumulative
Employee Satisfaction ¹⁰	Percent of employees who are satisfied or very satisfied with their jobs.	75%	68% ¹¹
Employee Participation	Percent of employees who take the employee satisfaction questionnaire.	75%	62% ¹²
Continuing Professional Education (CPE) Evaluation	Percent of employees who are satisfied or very satisfied with learning and training provided by TAS.	80%	75%

10 Employee satisfaction and employee participation are from the Federal Employee Viewpoint Survey (FEVS). Results are for 2014.

11 Value is rounded to a whole number.

12 Value is rounded to a whole number.

APPENDIX 5: GLOSSARY OF ACRONYMS

Acronym	Definition
ACA	Affordable Care Act
ACE	Automated Correspondence Exam
ACM	Appeals Case Memorandum
ACS	Automated Collection System
AICPA	American Institute of Certified Public Accountants
AIT	Advocacy Issues Team
AJAC	Appeals Judicial Approach and Culture
AM	Accounts Management
AO	Appeals Officer
ARC	Annual Report to Congress
ARDI	Accounts Receivable Dollar Inventory
ARRA	American Recovery and Reinvestment Act
ASA	Average Speed of Answer
ATIN	Adoption Taxpayer Identification Number
AUR	Automated Underreporter
BFS	Bureau of Fiscal Services
BMF	Business Master File
BOD	Business Operating Division
BPMS	Business Performance Measurement System
BPR	Business Performance Reviews
BUR	Business Underreporter
CA	Case Advocate
CAA	Certified Acceptance Agent
CAP	Congressional Affairs Program
CAS	Customer Account Services
CAS	Case Advocacy Specialist
CAWR	Combined Annual Wage Reporting
CCA	Chief Counsel Advice
CCI	Centralized Case Intake
CDP	Collection Due Process
CDW	Compliance Data Warehouse
CFF	Collection Field function
CFR	Code of Federal Regulations
CIO	Centralized Insolvency Operation
CIP	Compliance Initiative Program
CIS	Correspondence Imaging System
CMO	Compliance Management Operations
CMS	Centers for Medicare
COIC	Centralized Offer in Compromise
CONOPS	Concept of Operations
CP	Computer Paragraph

Acronym	Definition
CPA	Certified Public Accountant
CPE	Continuing Professional Education
CSR	Customer Service Representative
CSS	Customer Satisfaction Survey
CY	Calendar Year
DDb	Dependent Database
DIF	Discriminant Index Function
ECM	Enterprise Case Management
EIN	Employer Identification Number
EITC	Earned Income Tax Credit
EO	Exempt Organizations
EP/EO	Exempt Plan/Exempt Organization
EPSS	Electronic Products and Services Support
ERISA	Employee Retirement Income Security Act of 1974
ERS	Error Resolution System
ESL	English as a Second Language
ETA	Effective Tax Administration
FAQ	Frequently Asked Question
FATCA	Foreign Account Tax Compliance Act
FBAR	Foreign Bank and Financial Accounts
FDs	Functional Divisions
FFI	Foreign Financial Institution
FPLP	Federal Payment Levy Program
FSA	Facilitated Self Assistance
FTE	Full-Time Equivalent
FTHBC	First-Time Homebuyer Credit
FUTA	Federal Unemployment Tax Act
FY	Fiscal Year
GPO	Government Publishing Office (formerly Government Printing Office)
GAO	Government Accountability Office
HHS	Department of Health and Human Services
HR	Human Resources
IA	Intake Advocate
IARs	Independent Administrative Reviewers
IAT	Integrated Automation Technologies
ICM	Intelligent Contact Management
IDR	Information Document Request
IDRM	Information Reporting and Document Matching
IDRS	Integrated Data Retrieval System
IDT	Identity Theft

Acronym	Definition
IGM	Interim Guidance Memoranda
IMD	Internal Management Document
IMF	Individual Master File
IPSU	Identity Protection Specialized Unit
IRB	Internal Revenue Bulletin
IRB	Information Returns Branch
IRC	Internal Revenue Code
IRDM	Information Reporting Document Matching
IRDM-BUR	Information Reporting Document Matching Bureau
IRM	Internal Revenue Manual
IRMF	Information Returns Master File
IRPAC	IRS Practitioner Advisory Council
IRS	Internal Revenue Service
IRSAC	Internal Revenue Service Advisory Council
IRTF	Individual Return Transaction File
IRTF DS	Individual Returns Transaction File Data Store
ISRP	Individual Shared Responsibility Payment
ISRP	Integrated Submission and Remittance Processing
IT	Information Technology
ITAP	Internal Technical Advisor Program
ITIN	Individual Taxpayer Identification Number
ITT	Innovative Training Team
IVO	Integrity & Verification Operations (formerly Accounts Management Taxpayer Assurance Program (AMTAP))
JCT	Joint Committee on Taxation
LB&I	Large Business & International
LIF	Low Income Filer
LITC	Low Income Taxpayer Clinic
LLs	Legislative Liaisons
LOS	Level of Service
LTA	Local Taxpayer Advocate
ME	Math Error
MFT	Masterfile Tax
MOU	Memorandum of Understanding
MSP	Most Serious Problem
N/A	Not Applicable
NFTL	Notice of Federal Tax Lien
NRP	National Research Program
NTA	National Taxpayer Advocate
OAR	Operations Assistance Request
OD	Operating Division

Acronym	Definition
OD/Fs	IRS Operating/Functional Divisions
OIC	Offer in Compromise
OLS	Office of Online Services
OPERA	Office of Program Evaluation & Risk Analysis
ORG	Organization
OS	Offer Specialist
OSP	Office of Servicewide Penalties
OTC	Office of Taxpayer Correspondence
OUO	Official Use Only
OVD	Offshore Voluntary Disclosure
OVDI	Offshore Voluntary Disclosure Initiative
OVDP	Offshore Voluntary Disclosure Program
PIN	Personal Identification Number
PLM	Practitioner Liaison Meeting
POA	Power of Attorney
POC	Point of Contact
PMO	Project Management Office
PP	Planning Period
PPS	Practitioner Priority Service
PRO	Problem Resolution Officer
PRP	Problem Resolution Program
PSP	Payroll Service Provider
PTC	Premium Tax Credit
Pub. L. No.	Public Law Number
Q&A	Question & Answer
RAS	Research, Analysis & Statistics
Rev. Proc.	Revenue Procedure
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
S. Comm.	Senate Committee
SA	Systemic Advocacy
SAMS	Systemic Advocacy Management System
SBF	Small Business Forum
SBHCTC	Small Business Health Care Tax Credit
SB/SE	Small Business/Self-Employed Division
SCIC	Secondary Issue Code
SERP	Servicewide Electronic Research Program
SL	Stakeholder Liaison
SLCSP	Second Lowest Cost Silver Plan

Acronym	Definition
SMS	System Management Services
SNOD	Statutory Notice of Deficiency
SP	SharePoint
SPDER	Servicewide Policy, Directives, and Electronic Research
SPEC	Stakeholder, Partnerships, Education, and Communication
SPOC	Single Point of Contact
SPP	Services Priority Project
SRP	Shared Responsibility Payment
SSA	Social Security Administration
SSDI	Social Security Disability Insurance
SSN	Social Security Number
TAC	Taxpayer Assistance Center
TAD	Taxpayer Advocate Directive
TAMIS	Taxpayer Advocate Management Information System
TAMRA	Technical and Miscellaneous Revenue Act of 1988
TAO	Taxpayer Assistance Order
TAP	Taxpayer Advocacy Panel
TARD	Taxpayer Advocate Received Date
TAS	Taxpayer Advocate Service
TASIS	Taxpayer Advocate Service Integrated System
TBOR 1	Taxpayer Bill of Rights
TBOR 2	Taxpayer Bill of Rights 2
TCE	Tax Counseling for the Elderly

Acronym	Definition
TD	Treasury Directive
TDA	Taxpayer Delinquent Account
TDC	Taxpayer Digital Communications
TDI	Taxpayer Delinquency Investigation
TE	Tax Examiner
TE/GE	Tax Exempt and Government Entities division
TF&P	Tax Forms and Publications
TFOPs	Tax Forms Outlet Partners
TFRP	Trust Fund Recovery Penalty
TIGTA	Treasury Inspector General for Tax Administration
TIN	Taxpayer Identification Number
TPNC	Taxpayer Notice Code
TPP	Taxpayer Protection Program
Treas. Reg.	Treasury Regulation
TRIS	Telephone Routing Interactive Services
TSP	Thrift Savings Plan
TY	Tax Year
U.S.	United States
USTC	United States Tax Court
UWR	Unified Work Request
VITA	Volunteer Income Tax Assistance
VSD	Virtual Service Delivery
WATF	Wage & Investment Accounts Management Toll-Free
W&I	Wage & Investment
WIRA	Wage and Investment Research and Analysis